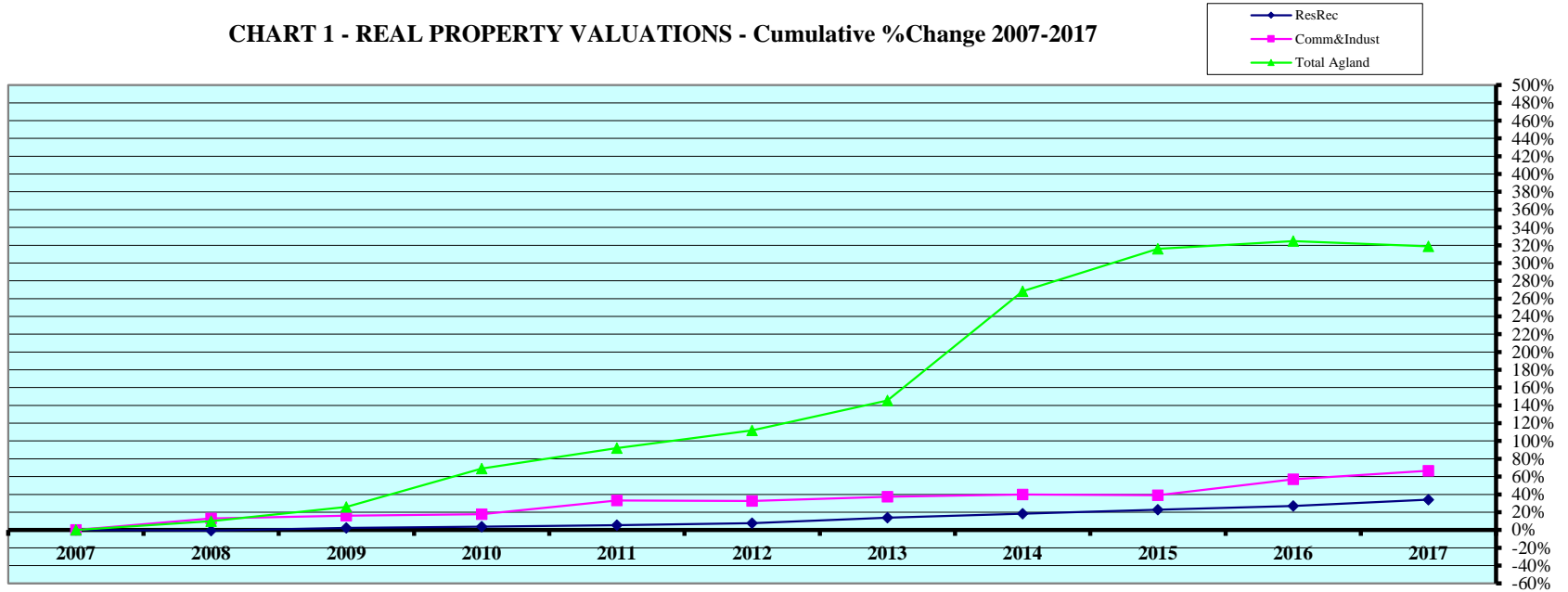


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	156,941,335	--	--	--	51,762,640	--	--	--	407,137,420	--	--	--
2008	155,798,025	-1,143,310	-0.73%	-0.73%	58,538,800	6,776,160	13.09%	13.09%	447,824,615	40,687,195	9.99%	9.99%
2009	160,366,130	4,568,105	2.93%	2.18%	60,081,190	1,542,390	2.63%	16.07%	512,038,885	64,214,270	14.34%	25.77%
2010	162,792,065	2,425,935	1.51%	3.73%	60,950,435	869,245	1.45%	17.75%	687,910,815	175,871,930	34.35%	68.96%
2011	165,496,375	2,704,310	1.66%	5.45%	68,900,365	7,949,930	13.04%	33.11%	781,644,925	93,734,110	13.63%	91.99%
2012	168,873,325	3,376,950	2.04%	7.60%	68,630,835	-269,530	-0.39%	32.59%	862,463,460	80,818,535	10.34%	111.84%
2013	178,398,365	9,525,040	5.64%	13.67%	71,052,295	2,421,460	3.53%	37.27%	999,496,850	137,033,390	15.89%	145.49%
2014	185,421,505	7,023,140	3.94%	18.15%	72,347,915	1,295,620	1.82%	39.77%	1,498,931,305	499,434,455	49.97%	268.16%
2015	192,821,550	7,400,045	3.99%	22.86%	71,922,400	-425,515	-0.59%	38.95%	1,693,093,650	194,162,345	12.95%	315.85%
2016	199,306,025	6,484,475	3.36%	26.99%	81,266,430	9,344,030	12.99%	57.00%	1,728,755,515	35,661,865	2.11%	324.61%
2017	210,416,245	11,110,220	5.57%	34.07%	86,217,540	4,951,110	6.09%	66.56%	1,704,326,015	-24,429,500	-1.41%	318.61%

Rate Annual %chg: Residential & Recreational **2.98%**

Commercial & Industrial **5.23%**

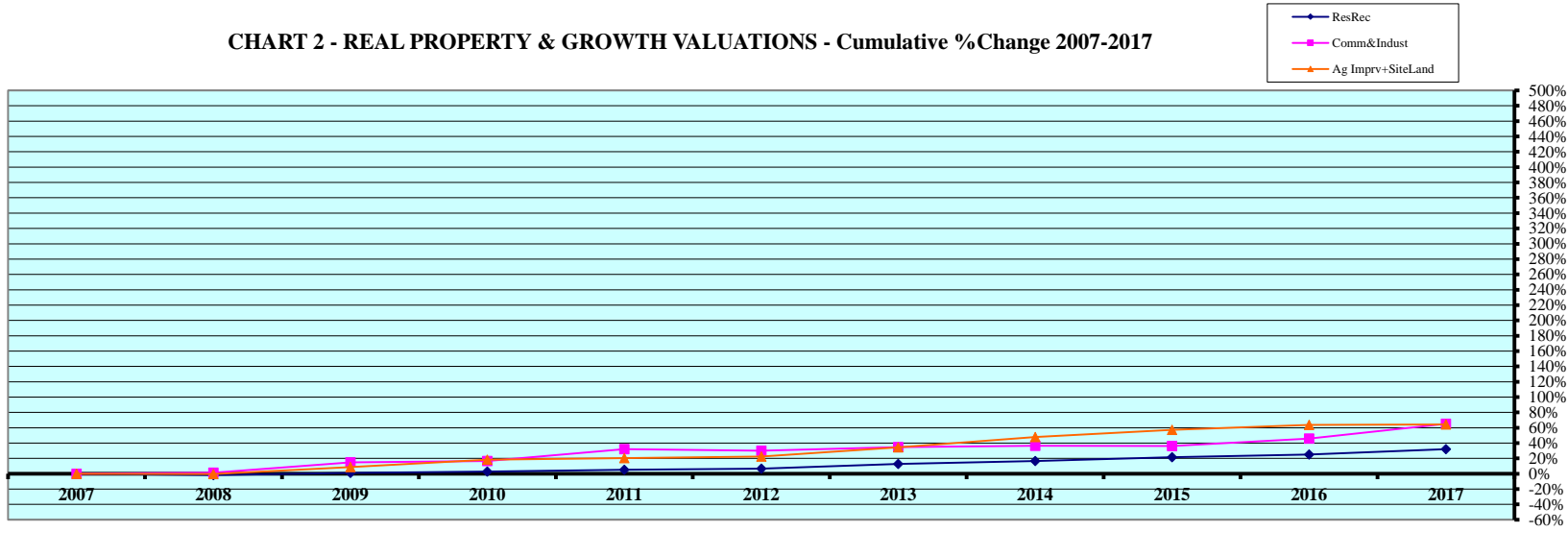
Agricultural Land **15.39%**

Cnty# **18**  
County **CLAY**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	156,941,335	1,178,581	0.75%	155,762,754	--	--	51,762,640	2,047,325	3.96%	49,715,315	--	--
2008	155,798,025	1,602,733	1.03%	154,195,292	-1.75%	-1.75%	58,538,800	6,081,770	10.39%	52,457,030	1.34%	1.34%
2009	160,366,130	1,812,331	1.13%	158,553,799	1.77%	1.03%	60,081,190	644,145	1.07%	59,437,045	1.53%	14.83%
2010	162,792,065	1,406,524	0.86%	161,385,541	0.64%	2.83%	60,950,435	624,731	1.02%	60,325,704	0.41%	16.54%
2011	165,496,375	659,528	0.40%	164,836,847	1.26%	5.03%	68,900,365	472,245	0.69%	68,428,120	12.27%	32.20%
2012	168,873,325	1,425,755	0.84%	167,447,570	1.18%	6.69%	68,630,835	1,260,455	1.84%	67,370,380	-2.22%	30.15%
2013	178,398,365	1,484,760	0.83%	176,913,605	4.76%	12.73%	71,052,295	1,254,885	1.77%	69,797,410	1.70%	34.84%
2014	185,421,505	2,294,315	1.24%	183,127,190	2.65%	16.69%	72,347,915	1,697,925	2.35%	70,649,990	-0.57%	36.49%
2015	192,821,550	2,092,415	1.09%	190,729,135	2.86%	21.53%	71,922,400	1,351,320	1.88%	70,571,080	-2.46%	36.34%
2016	199,306,025	3,165,180	1.59%	196,140,845	1.72%	24.98%	81,266,430	5,715,100	7.03%	75,551,330	5.05%	45.96%
2017	210,416,245	3,105,885	1.48%	207,310,360	4.02%	32.09%	86,217,540	751,720	0.87%	85,465,820	5.17%	65.11%
Rate Ann%chg	2.98%			1.91%			5.23%			C & I w/o growth 2.22%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			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	23,489,805	20,112,900	43,602,705	503,800	1.16%	43,098,905	--	--
2008	23,507,425	20,891,255	44,398,680	964,980	2.17%	43,433,700	-0.39%	-0.39%
2009	25,812,280	25,357,870	51,170,150	3,785,289	7.40%	47,384,861	6.73%	8.67%
2010	26,242,605	26,335,305	52,577,910	1,036,204	1.97%	51,541,706	0.73%	18.21%
2011	26,523,180	27,769,190	54,292,370	1,822,400	3.36%	52,469,970	-0.21%	20.34%
2012	26,203,710	30,050,075	56,253,785	2,899,585	5.15%	53,354,200	-1.73%	22.36%
2013	28,517,750	32,491,415	61,009,165	2,387,380	3.91%	58,621,785	4.21%	34.45%
2014	30,755,265	38,615,065	69,370,330	4,943,670	7.13%	64,426,660	5.60%	47.76%
2015	31,548,995	40,416,630	71,965,625	3,437,600	4.78%	68,528,025	-1.21%	57.16%
2016	31,601,455	41,926,135	73,527,590	2,108,665	2.87%	71,418,925	-0.76%	63.79%
2017	30,782,345	41,600,110	72,382,455	739,558	1.02%	71,642,897	-2.56%	64.31%
Rate Ann%chg	2.74%	7.54%	5.20%	Ag Imprv+Site w/o growth		1.04%		

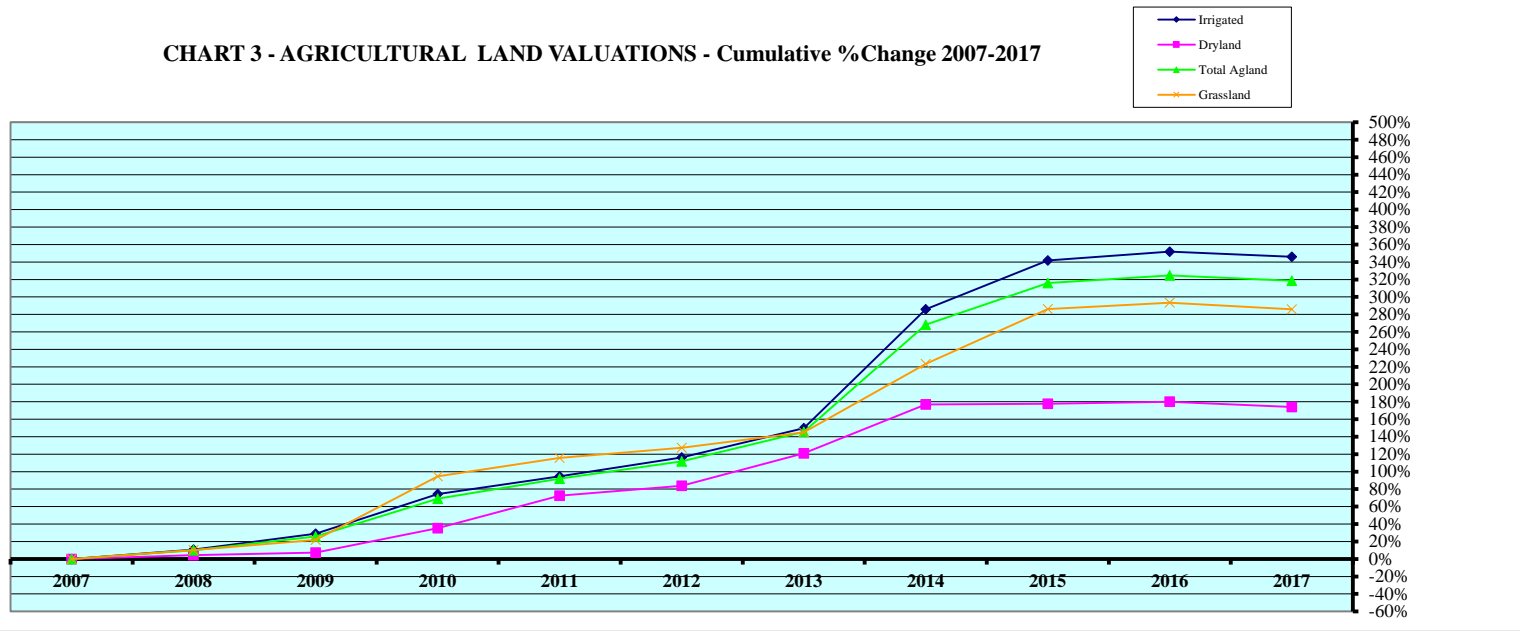
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 18  
County CLAY

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	336,675,360	--	--	--	61,399,720	--	--	--	8,476,980	--	--	--
2008	373,112,620	36,437,260	10.82%	10.82%	64,115,215	2,715,495	4.42%	4.42%	9,351,925	874,945	10.32%	10.32%
2009	434,320,355	61,207,735	16.40%	29.00%	65,917,110	1,801,895	2.81%	7.36%	10,338,615	986,690	10.55%	21.96%
2010	586,685,695	152,365,340	35.08%	74.26%	83,011,380	17,094,270	25.93%	35.20%	16,507,995	6,169,380	59.67%	94.74%
2011	655,570,475	68,884,780	11.74%	94.72%	105,974,460	22,963,080	27.66%	72.60%	18,287,555	1,779,560	10.78%	115.73%
2012	728,413,225	72,842,750	11.11%	116.35%	112,919,080	6,944,620	6.55%	83.91%	19,270,570	983,015	5.38%	127.33%
2013	841,041,835	112,628,610	15.46%	149.81%	135,645,580	22,726,500	20.13%	120.92%	20,777,275	1,506,705	7.82%	145.10%
2014	1,299,208,940	458,167,105	54.48%	285.89%	170,036,780	34,391,200	25.35%	176.93%	27,407,210	6,629,935	31.91%	223.31%
2015	1,487,557,385	188,348,445	14.50%	341.84%	170,506,500	469,720	0.28%	177.70%	32,729,215	5,322,005	19.42%	286.10%
2016	1,521,380,235	33,822,850	2.27%	351.88%	171,908,165	1,401,665	0.82%	179.98%	33,346,415	617,200	1.89%	293.38%
2017	1,501,179,235	-20,201,000	-1.33%	345.88%	168,312,395	-3,595,770	-2.09%	174.13%	32,714,265	-632,150	-1.90%	285.92%

Rate Ann.%chg: Irrigated **16.12%** Dryland **10.61%** Grassland **14.46%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	389,575	--	--	--	195,785	--	--	--	407,137,420	--	--	--
2008	767,380	377,805	96.98%	96.98%	477,475	281,690	143.88%	143.88%	447,824,615	40,687,195	9.99%	9.99%
2009	921,080	153,700	20.03%	136.43%	541,725	64,250	13.46%	176.69%	512,038,885	64,214,270	14.34%	25.77%
2010	0	-921,080	-100.00%	-100.00%	1,705,745	1,164,020	214.87%	771.23%	687,910,815	175,871,930	34.35%	68.96%
2011	0	0		-100.00%	1,812,435	106,690	6.25%	825.73%	781,644,925	93,734,110	13.63%	91.99%
2012	0	0		-100.00%	1,860,585	48,150	2.66%	850.32%	862,463,460	80,818,535	10.34%	111.84%
2013	0	0		-100.00%	2,032,160	171,575	9.22%	937.95%	999,496,850	137,033,390	15.89%	145.49%
2014	0	0		-100.00%	2,278,375	246,215	12.12%	1063.71%	1,498,931,305	499,434,455	49.97%	268.16%
2015	0	0		-100.00%	2,300,550	22,175	0.97%	1075.04%	1,693,093,650	194,162,345	12.95%	315.85%
2016	0	0		-100.00%	2,120,700	-179,850	-7.82%	983.18%	1,728,755,515	35,661,865	2.11%	324.61%
2017	0	0		-100.00%	2,120,120	-580	-0.03%	982.88%	1,704,326,015	-24,429,500	-1.41%	318.61%

Cnty# **18**  
County **CLAY**

Rate Ann.%chg: Total Agric Land **15.39%**

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

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	336,676,230	208,177	1,617			61,376,715	62,388	984			8,452,325	24,287	348		
2008	373,233,475	209,518	1,781	10.15%	10.15%	64,117,105	61,654	1,040	5.71%	5.71%	9,351,140	23,495	398	14.37%	14.37%
2009	434,407,590	211,229	2,057	15.45%	27.16%	66,548,750	60,277	1,104	6.16%	12.22%	9,973,550	23,218	430	7.93%	23.43%
2010	589,395,065	213,621	2,759	34.16%	70.60%	81,693,750	59,023	1,384	25.37%	40.69%	16,458,695	25,445	647	50.58%	85.87%
2011	654,027,455	213,163	3,068	11.20%	89.72%	105,721,870	59,531	1,776	28.31%	80.52%	18,176,310	25,252	720	11.28%	106.82%
2012	728,440,770	214,992	3,388	10.43%	109.50%	112,921,130	58,930	1,916	7.90%	94.77%	19,278,730	24,778	778	8.10%	123.57%
2013	840,640,555	218,193	3,853	13.71%	138.23%	135,411,545	56,912	2,379	24.17%	141.85%	20,782,390	23,606	880	13.15%	152.97%
2014	1,300,047,640	222,010	5,856	51.99%	262.08%	169,727,610	53,944	3,146	32.24%	219.82%	27,281,580	22,943	1,189	35.07%	241.69%
2015	1,488,956,660	225,574	6,601	12.72%	308.14%	169,864,995	50,901	3,337	6.06%	239.22%	32,699,155	22,591	1,447	21.73%	315.92%
2016	1,521,763,570	226,001	6,733	2.01%	316.35%	171,905,635	50,510	3,403	1.98%	245.95%	33,330,335	22,562	1,477	2.06%	324.48%
2017	1,501,446,970	228,102	6,582	-2.24%	307.01%	168,272,000	49,414	3,405	0.06%	246.15%	32,703,025	22,136	1,477	0.01%	324.50%

Rate Annual %chg Average Value/Acre: **15.07%**

**13.22%**

**15.55%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	389,575	3,896	100			6,310	63	100			406,901,155	298,811	1,362		
2008	768,660	3,843	200	99.99%	99.99%	222,320	296	751	650.83%	650.83%	447,692,700	298,807	1,498	10.03%	10.03%
2009	926,505	3,706	250	25.01%	150.01%	377,990	392	963	28.30%	863.30%	512,234,385	298,822	1,714	14.41%	25.88%
2010	0	0				1,172,575	1,381	849	-11.84%	749.21%	688,720,085	299,470	2,300	34.16%	68.89%
2011	0	0				1,172,650	1,381	849	-0.01%	749.13%	779,098,285	299,327	2,603	13.18%	91.14%
2012	0	0				1,244,780	1,461	852	0.31%	751.77%	861,885,410	300,161	2,871	10.32%	110.86%
2013	0	0				1,329,605	1,459	911	6.97%	811.13%	998,164,095	300,170	3,325	15.81%	144.20%
2014	0	0				1,730,110	1,465	1,181	29.61%	1080.90%	1,498,786,940	300,362	4,990	50.06%	266.44%
2015	0	0				2,022,990	1,462	1,384	17.20%	1284.01%	1,693,543,800	300,527	5,635	12.93%	313.83%
2016	0	0				2,063,170	1,462	1,411	1.99%	1311.50%	1,729,062,710	300,535	5,753	2.09%	322.50%
2017	0	0				2,120,120	1,500	1,414	0.15%	1313.61%	1,704,542,115	301,152	5,660	-1.62%	315.65%

**18**  
**CLAY**

Rate Annual %chg Average Value/Acre: **15.31%**

(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
6,542	CLAY	92,704,768	28,189,416	76,306,672	210,188,595	66,642,545	19,574,995	227,650	1,704,326,015	30,782,345	41,600,110	0	2,270,543,111
cnty sectorvalue % of total value:		4.08%	1.24%	3.36%	9.26%	2.94%	0.86%	0.01%	75.06%	1.36%	1.83%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
760	CLAY CENTER	754,028	483,127	48,792	24,209,750	5,842,410	0	0	36,955	0	0	0	31,375,062
11.62%	%sector of county sector	0.81%	1.71%	0.06%	11.52%	8.77%			0.00%				1.38%
	%sector of municipality	2.40%	1.54%	0.16%	77.16%	18.62%			0.12%				100.00%
67	DEWEESE	49,472	40,678	5,132	1,735,945	753,455	0	0	7,435	0	0	0	2,592,117
1.02%	%sector of county sector	0.05%	0.14%	0.01%	0.83%	1.13%			0.00%				0.11%
	%sector of municipality	1.91%	1.57%	0.20%	66.97%	29.07%			0.29%				100.00%
498	EDGAR	627,834	812,810	1,779,555	10,845,190	3,305,850	0	0	446,995	99,425	57,700	0	17,975,359
7.61%	%sector of county sector	0.68%	2.88%	2.33%	5.16%	4.96%			0.03%	0.32%	0.14%		0.79%
	%sector of municipality	3.49%	4.52%	9.90%	60.33%	18.39%			2.49%	0.55%	0.32%		100.00%
387	FAIRFIELD	2,068,829	1,267,353	3,621,611	10,652,025	4,098,605	0	0	340,975	0	8,940	0	22,058,338
5.92%	%sector of county sector	2.23%	4.50%	4.75%	5.07%	6.15%			0.02%		0.02%		0.97%
	%sector of municipality	9.38%	5.75%	16.42%	48.29%	18.58%			1.55%		0.04%		100.00%
310	GLENVIL	20,709	751,367	2,784,427	7,901,455	313,075	0	0	18,845	0	0	0	11,789,878
4.74%	%sector of county sector	0.02%	2.67%	3.65%	3.76%	0.47%			0.00%				0.52%
	%sector of municipality	0.18%	6.37%	23.62%	67.02%	2.66%			0.16%				100.00%
1,013	HARVARD	425,116	646,287	717,453	15,841,665	2,897,550	0	0	165,110	0	0	0	20,693,181
15.48%	%sector of county sector	0.46%	2.29%	0.94%	7.54%	4.35%			0.01%				0.91%
	%sector of municipality	2.05%	3.12%	3.47%	76.56%	14.00%			0.80%				100.00%
63	ONG	62,360	34,723	4,381	985,445	777,020	0	0	57,075	0	7,940	0	1,928,944
0.96%	%sector of county sector	0.07%	0.12%	0.01%	0.47%	1.17%			0.00%		0.02%		0.08%
	%sector of municipality	3.23%	1.80%	0.23%	51.09%	40.28%			2.96%		0.41%		100.00%
47	SARONVILLE	49,570	89,759	205,035	1,156,350	3,625,220	0	0	120,735	0	9,890	0	5,256,559
0.72%	%sector of county sector	0.05%	0.32%	0.27%	0.55%	5.44%			0.01%		0.02%		0.23%
	%sector of municipality	0.94%	1.71%	3.90%	22.00%	68.97%			2.30%		0.19%		100.00%
1502	SUTTON	7,122,057	1,132,438	1,057,548	56,152,020	22,788,890	0	0	329,230	66,805	17,995	0	88,666,983
22.96%	%sector of county sector	7.68%	4.02%	1.39%	26.72%	34.20%			0.02%	0.22%	0.04%		3.91%
	%sector of municipality	8.03%	1.28%	1.19%	63.33%	25.70%			0.37%	0.08%	0.02%		100.00%
205	TRUMBULL	913,849	249,758	457,622	7,161,455	3,955,060	0	0	649,185	0	74,415	0	13,461,344
3.13%	%sector of county sector	0.99%	0.89%	0.60%	3.41%	5.93%			0.04%		0.18%		0.59%
	%sector of municipality	6.79%	1.86%	3.40%	53.20%	29.38%			4.82%		0.55%		100.00%
4,852	Total Municipalities	12,093,824	5,508,300	10,681,556	136,641,300	48,357,135	0	0	2,172,540	166,230	176,880	0	215,797,765
74.17%	%all municip.sectors of cnty	13.05%	19.54%	14.00%	65.01%	72.56%			0.13%	0.54%	0.43%		9.50%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018