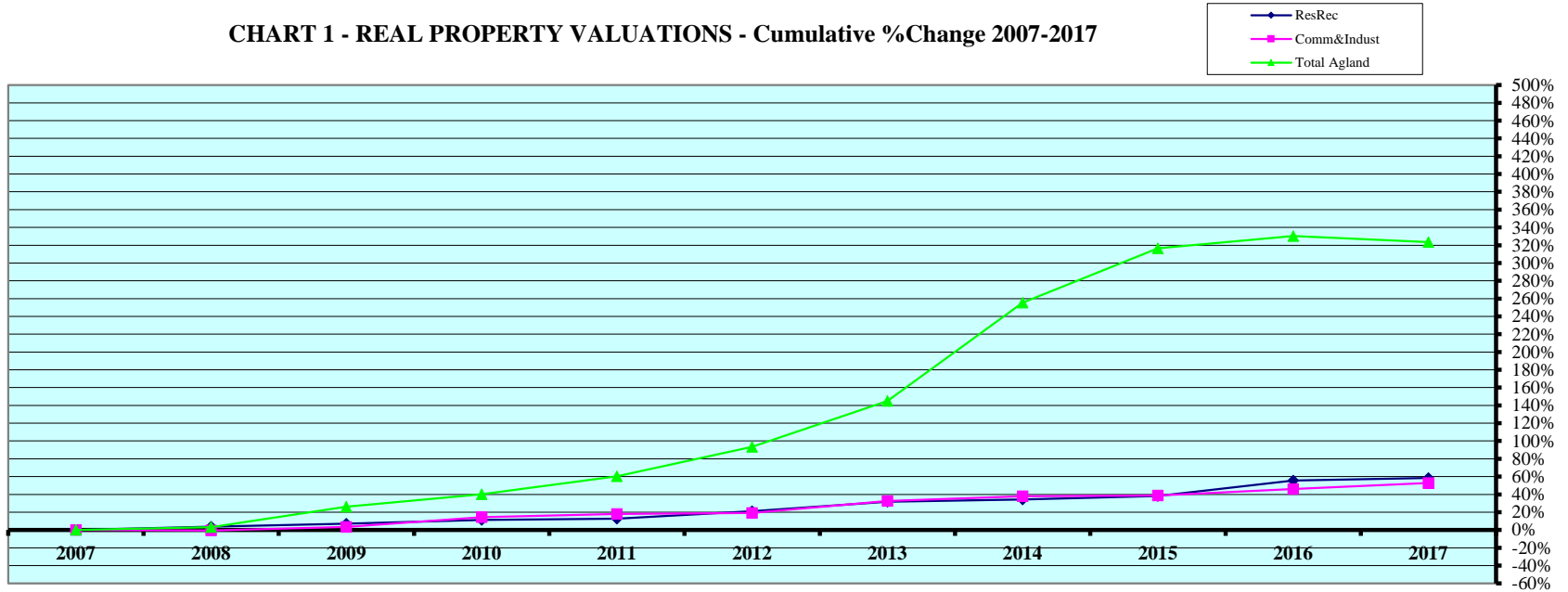


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



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	85,547,400	--	--	--	18,912,715	--	--	--	179,164,605	--	--	--
2008	88,621,245	3,073,845	3.59%	3.59%	18,796,625	-116,090	-0.61%	-0.61%	184,650,880	5,486,275	3.06%	3.06%
2009	91,703,875	3,082,630	3.48%	7.20%	19,542,515	745,890	3.97%	3.33%	225,939,655	41,288,775	22.36%	26.11%
2010	95,192,475	3,488,600	3.80%	11.27%	21,615,250	2,072,735	10.61%	14.29%	251,096,585	25,156,930	11.13%	40.15%
2011	96,467,885	1,275,410	1.34%	12.77%	22,291,590	676,340	3.13%	17.87%	287,282,840	36,186,255	14.41%	60.35%
2012	103,501,220	7,033,335	7.29%	20.99%	22,552,465	260,875	1.17%	19.24%	346,448,595	59,165,755	20.59%	93.37%
2013	112,688,625	9,187,405	8.88%	31.73%	25,098,790	2,546,325	11.29%	32.71%	438,670,205	92,221,610	26.62%	144.84%
2014	114,787,435	2,098,810	1.86%	34.18%	26,104,780	1,005,990	4.01%	38.03%	636,641,120	197,970,915	45.13%	255.34%
2015	118,201,012	3,413,577	2.97%	38.17%	26,239,590	134,810	0.52%	38.74%	746,298,200	109,657,080	17.22%	316.54%
2016	133,042,105	14,841,093	12.56%	55.52%	27,595,415	1,355,825	5.17%	45.91%	771,001,320	24,703,120	3.31%	330.33%
2017	135,547,439	2,505,334	1.88%	58.45%	28,900,485	1,305,070	4.73%	52.81%	758,910,610	-12,090,710	-1.57%	323.58%

Rate Annual %chg: Residential & Recreational **4.71%**

Commercial & Industrial **4.33%**

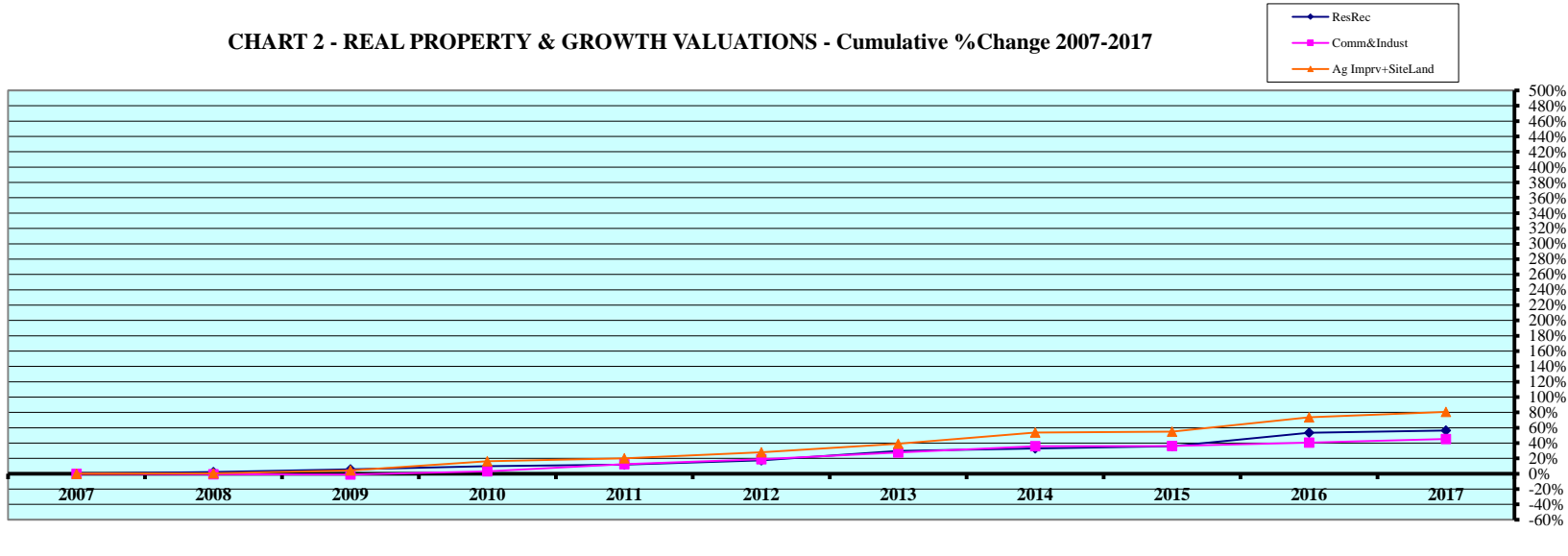
Agricultural Land **15.53%**

Cnty# **42**  
County **HARLAN**

**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	85,547,400	1,380,460	1.61%	84,166,940	--	--	18,912,715	623,645	3.30%	18,289,070	--	--			
2008	88,621,245	1,163,735	1.31%	87,457,510	2.23%	2.23%	18,796,625	0	0.00%	18,796,625	-0.61%	-0.61%			
2009	91,703,875	1,200,785	1.31%	90,503,090	2.12%	5.79%	19,542,515	828,825	4.24%	18,713,690	-0.44%	-1.05%			
2010	95,192,475	1,293,040	1.36%	93,899,435	2.39%	9.76%	21,615,250	2,129,370	9.85%	19,485,880	-0.29%	3.03%			
2011	96,467,885	660,135	0.68%	95,807,750	0.65%	11.99%	22,291,590	1,017,650	4.57%	21,273,940	-1.58%	12.48%			
2012	103,501,220	3,014,816	2.91%	100,486,404	4.17%	17.46%	22,552,465	83,857	0.37%	22,468,608	0.79%	18.80%			
2013	112,688,625	1,624,682	1.44%	111,063,943	7.31%	29.83%	25,098,790	970,544	3.87%	24,128,246	6.99%	27.58%			
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	32.87%	26,104,780	401,052	1.54%	25,703,728	2.41%	35.91%			
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	35.86%	26,239,590	492,752	1.88%	25,746,838	-1.37%	36.14%			
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	53.36%	27,595,415	988,274	3.58%	26,607,141	1.40%	40.68%			
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	56.39%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	45.33%			
Rate Ann%chg	4.71%						3.25%	4.33%						C & I w/o growth	0.69%

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	13,478,125	7,744,205	21,222,330	328,645	1.55%	20,893,685	--	--
2008	13,949,330	7,723,895	21,673,225	372,070	1.72%	21,301,155	0.37%	0.37%
2009	15,165,065	7,649,730	22,814,795	709,435	3.11%	22,105,360	1.99%	4.16%
2010	17,147,110	8,107,540	25,254,650	577,185	2.29%	24,677,465	8.16%	16.28%
2011	14,315,975	11,558,960	25,874,935	394,790	1.53%	25,480,145	0.89%	20.06%
2012	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	27,178,446	5.04%	28.07%
2013	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	29,496,794	4.16%	38.99%
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	0.77%	53.63%
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	-1.82%	55.04%
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	73.72%
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	80.67%
Rate Ann%chg	6.26%	6.45%	6.33%			Ag Imprv+Site w/o growth	2.56%	

(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.

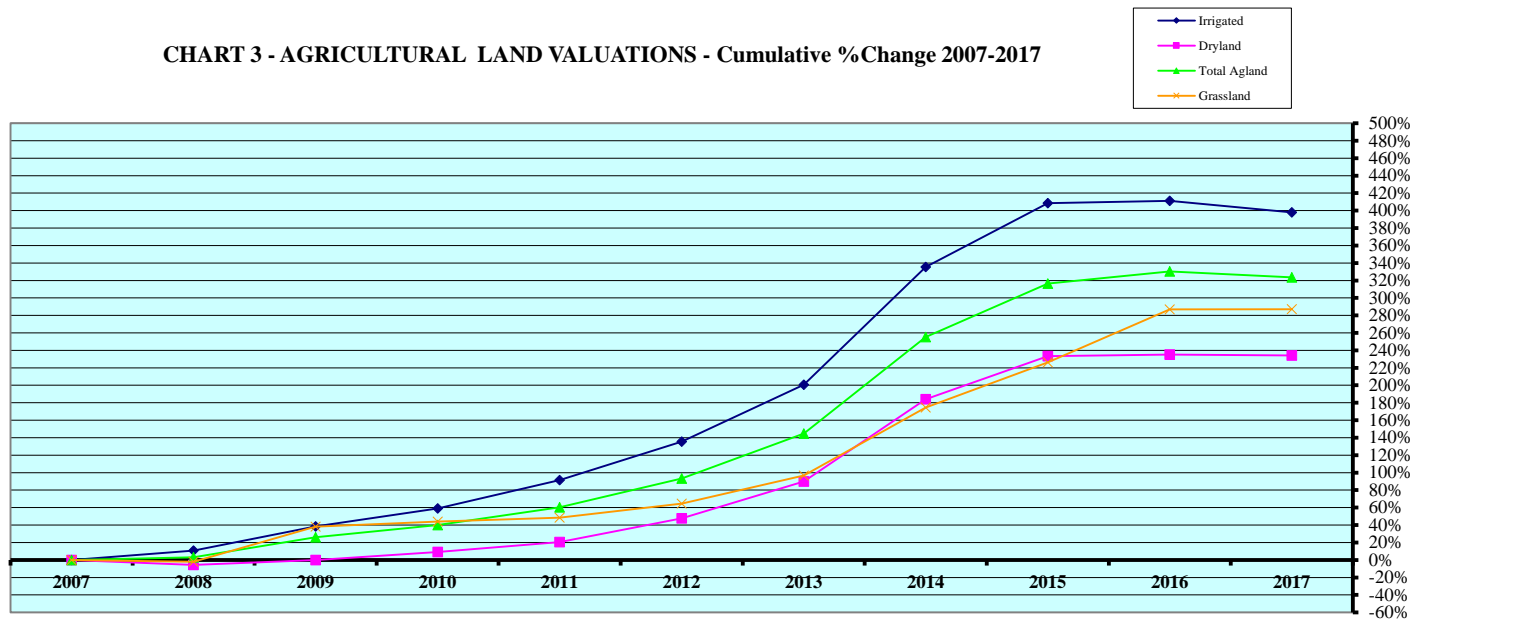
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

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

Cnty# 42  
County HARLAN

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	86,717,020	--	--	--	56,845,800	--	--	--	35,341,335	--	--	--
2008	96,115,950	9,398,930	10.84%	10.84%	53,649,130	-3,196,670	-5.62%	-5.62%	34,635,950	-705,385	-2.00%	-2.00%
2009	119,993,685	23,877,735	24.84%	38.37%	56,859,515	3,210,385	5.98%	0.02%	48,808,820	14,172,870	40.92%	38.11%
2010	137,980,695	17,987,010	14.99%	59.12%	61,992,690	5,133,175	9.03%	9.05%	50,882,310	2,073,490	4.25%	43.97%
2011	166,017,535	28,036,840	20.32%	91.45%	68,510,245	6,517,555	10.51%	20.52%	52,513,540	1,631,230	3.21%	48.59%
2012	204,155,445	38,137,910	22.97%	135.43%	83,895,035	15,384,790	22.46%	47.58%	58,158,215	5,644,675	10.75%	64.56%
2013	260,750,135	56,594,690	27.72%	200.69%	107,932,340	24,037,305	28.65%	89.87%	69,506,430	11,348,215	19.51%	96.67%
2014	377,692,590	116,942,455	44.85%	335.55%	161,422,915	53,490,575	49.56%	183.97%	97,045,315	27,538,885	39.62%	174.59%
2015	441,021,515	63,328,925	16.77%	408.58%	189,506,555	28,083,640	17.40%	233.37%	115,290,230	18,244,915	18.80%	226.22%
2016	443,247,230	2,225,715	0.50%	411.14%	190,529,975	1,023,420	0.54%	235.17%	136,744,915	21,454,685	18.61%	286.93%
2017	431,755,325	-11,491,905	-2.59%	397.89%	189,887,870	-642,105	-0.34%	234.04%	136,788,115	43,200	0.03%	287.05%

Rate Ann.%chg: Irrigated **17.41%** Dryland **12.82%** Grassland **14.49%**

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	260,450	--	--	--	0	--	--	--	179,164,605	--	--	--
2008	249,850	-10,600	-4.07%	-4.07%	0	0	--	--	184,650,880	5,486,275	3.06%	3.06%
2009	239,250	-10,600	-4.24%	-8.14%	38,385	38,385	--	--	225,939,655	41,288,775	22.36%	26.11%
2010	240,890	1,640	0.69%	-7.51%	0	-38,385	-100.00%	--	251,096,585	25,156,930	11.13%	40.15%
2011	241,520	630	0.26%	-7.27%	0	0	--	--	287,282,840	36,186,255	14.41%	60.35%
2012	239,900	-1,620	-0.67%	-7.89%	0	0	--	--	346,448,595	59,165,755	20.59%	93.37%
2013	481,300	241,400	100.63%	84.80%	0	0	--	--	438,670,205	92,221,610	26.62%	144.84%
2014	480,300	-1,000	-0.21%	84.41%	0	0	--	--	636,641,120	197,970,915	45.13%	255.34%
2015	479,900	-400	-0.08%	84.26%	0	0	--	--	746,298,200	109,657,080	17.22%	316.54%
2016	479,200	-700	-0.15%	83.99%	0	0	--	--	771,001,320	24,703,120	3.31%	330.33%
2017	479,300	100	0.02%	84.03%	0	0	--	--	758,910,610	-12,090,710	-1.57%	323.58%

Cnty# **42**  
County **HARLAN**

Rate Ann.%chg: Total Agric Land **15.53%**

**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	86,711,155	95,263	910			56,874,900	98,685	576			35,351,075	118,910	297		
2008	96,327,835	103,710	929	2.04%	2.04%	53,583,395	93,632	572	-0.70%	-0.70%	34,641,405	116,783	297	-0.22%	-0.22%
2009	120,049,295	103,557	1,159	24.81%	27.36%	57,025,650	96,052	594	3.74%	3.01%	48,714,150	116,143	419	41.40%	41.08%
2010	137,994,145	103,488	1,333	15.02%	46.49%	61,944,660	95,939	646	8.75%	12.03%	50,874,645	116,249	438	4.34%	47.21%
2011	165,832,440	103,478	1,603	20.19%	76.07%	68,544,755	95,758	716	10.86%	24.20%	52,493,865	116,431	451	3.02%	51.65%
2012	204,018,065	103,612	1,969	22.87%	116.33%	83,777,180	95,943	873	21.99%	51.51%	58,012,675	115,921	500	11.00%	68.33%
2013	261,565,670	103,871	2,518	27.89%	176.65%	107,536,605	96,059	1,119	28.21%	94.24%	69,498,915	115,793	600	19.93%	101.89%
2014	377,686,500	103,465	3,650	44.96%	301.04%	161,417,200	96,769	1,668	49.00%	189.43%	97,062,955	115,480	841	40.04%	182.72%
2015	441,050,635	103,389	4,266	16.86%	368.67%	189,521,200	97,079	1,952	17.04%	238.74%	115,290,230	115,257	1,000	19.01%	236.47%
2016	442,771,605	103,801	4,266	-0.01%	368.63%	191,189,350	98,217	1,947	-0.29%	237.76%	136,211,515	113,777	1,197	19.68%	302.69%
2017	431,899,675	103,880	4,158	-2.53%	356.78%	189,860,640	98,008	1,937	-0.48%	236.13%	136,756,915	113,964	1,200	0.24%	303.64%

Rate Annual %chg Average Value/Acre: **16.40%**

**12.89%**

**14.97%**

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	259,750	5,195	50			0	0				179,196,880	318,053	563		
2008	249,700	4,994	50	0.00%	0.00%	0	0				184,802,335	319,119	579	2.78%	2.78%
2009	240,500	4,810	50	0.00%	0.00%	150	3	50			226,029,745	320,565	705	21.76%	25.15%
2010	241,660	4,820	50	0.27%	0.27%	150	3	50	0.00%		251,055,260	320,499	783	11.09%	39.03%
2011	240,790	4,807	50	-0.09%	0.18%	150	3	50	0.00%		287,112,000	320,477	896	14.37%	59.01%
2012	239,900	4,798	50	-0.18%	0.00%	0	0				346,047,820	320,274	1,080	20.60%	91.77%
2013	479,900	4,799	100	100.00%	100.00%	0	0				439,081,090	320,522	1,370	26.79%	143.14%
2014	480,900	4,809	100	0.00%	100.00%	0	0				636,647,555	320,523	1,986	44.99%	252.54%
2015	479,900	4,799	100	0.00%	100.00%	0	0				746,341,965	320,523	2,329	17.23%	313.28%
2016	474,600	4,746	100	0.00%	100.00%	0	0				770,647,070	320,540	2,404	3.25%	326.72%
2017	478,700	4,787	100	0.00%	100.00%	0	0				758,995,930	320,638	2,367	-1.54%	320.14%

**42**  
**HARLAN**

Rate Annual %chg Average Value/Acre: **15.44%**

(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
3,423	HARLAN	43,074,447	6,764,909	8,005,576	123,151,809	28,900,485	0	12,395,630	758,910,610	24,738,110	14,472,190	2,853,560	1,023,267,326
cnty sectorvalue % of total value:		4.21%	0.66%	0.78%	12.04%	2.82%		1.21%	74.17%	2.42%	1.41%	0.28%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,153	ALMA	1,173,256	306,119	117,219	41,259,010	13,183,360	0	0	121,905	0	3,045	0	56,163,914
33.68%	%sector of county sector	2.72%	4.53%	1.46%	33.50%	45.62%			0.02%		0.02%		5.49%
	%sector of municipality	2.09%	0.55%	0.21%	73.46%	23.47%			0.22%		0.01%		100.00%
44	HUNTLEY	79,162	56,698	8,105	838,330	132,920	0	0	104,340	0	0	0	1,219,555
1.29%	%sector of county sector	0.18%	0.84%	0.10%	0.68%	0.46%			0.01%				0.12%
	%sector of municipality	6.49%	4.65%	0.66%	68.74%	10.90%			8.56%				100.00%
386	ORLEANS	28,936	383,100	109,988	8,233,955	1,056,225	0	0	0	0	4,000	0	9,816,204
11.28%	%sector of county sector	0.07%	5.66%	1.37%	6.69%	3.65%					0.03%		0.96%
	%sector of municipality	0.29%	3.90%	1.12%	83.88%	10.76%					0.04%		100.00%
779	OXFORD	172,690	121,641	301,373	5,156,260	947,865	0	0	96,640	36,450	9,695	0	6,842,614
22.76%	%sector of county sector	0.40%	1.80%	3.76%	4.19%	3.28%			0.01%	0.15%	0.07%		0.67%
	%sector of municipality	2.52%	1.78%	4.40%	75.36%	13.85%			1.41%	0.53%	0.14%		100.00%
38	RAGAN	84,122	121,637	8,440	696,335	2,377,810	0	0	111,310	0	0	0	3,399,654
1.11%	%sector of county sector	0.20%	1.80%	0.11%	0.57%	8.23%			0.01%				0.33%
	%sector of municipality	2.47%	3.58%	0.25%	20.48%	69.94%			3.27%				100.00%
150	REPUBLICAN CITY	55,903	343,982	69,539	12,169,085	2,011,550	0	170,315	0	0	0	0	14,820,374
4.38%	%sector of county sector	0.13%	5.08%	0.87%	9.88%	6.96%		1.37%					1.45%
	%sector of municipality	0.38%	2.32%	0.47%	82.11%	13.57%		1.15%					100.00%
183	STAMFORD	39,916	88,634	31,955	2,790,605	270,670	0	0	0	0	0	0	3,221,780
5.35%	%sector of county sector	0.09%	1.31%	0.40%	2.27%	0.94%							0.31%
	%sector of municipality	1.24%	2.75%	0.99%	86.62%	8.40%							100.00%
2,733	Total Municipalities	1,633,985	1,421,811	646,619	71,143,580	19,980,400	0	170,315	434,195	36,450	16,740	0	95,484,095
79.84%	%all municip.sectors of cnty	3.79%	21.02%	8.08%	57.77%	69.14%		1.37%	0.06%	0.15%	0.12%		9.33%