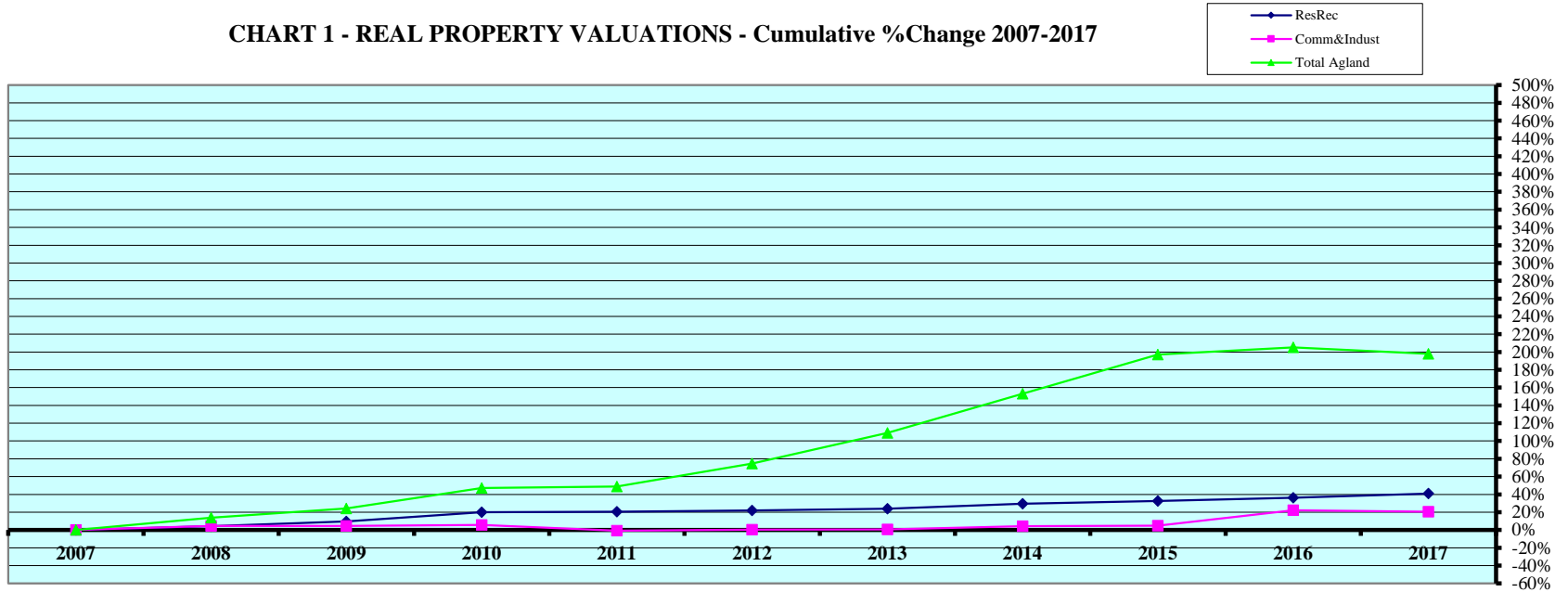


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



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	148,331,515	--	--	--	26,779,665	--	--	--	264,259,930	--	--	--
2008	154,482,150	6,150,635	4.15%	4.15%	28,018,010	1,238,345	4.62%	4.62%	301,026,100	36,766,170	13.91%	13.91%
2009	162,579,335	8,097,185	5.24%	9.61%	28,034,850	16,840	0.06%	4.69%	328,121,010	27,094,910	9.00%	24.17%
2010	178,100,445	15,521,110	9.55%	20.07%	28,313,170	278,320	0.99%	5.73%	388,748,440	60,627,430	18.48%	47.11%
2011	178,713,840	613,395	0.34%	20.48%	26,563,740	-1,749,430	-6.18%	-0.81%	393,465,705	4,717,265	1.21%	48.89%
2012	180,883,130	2,169,290	1.21%	21.95%	26,856,815	293,075	1.10%	0.29%	461,261,700	67,795,995	17.23%	74.55%
2013	183,621,625	2,738,495	1.51%	23.79%	26,975,655	118,840	0.44%	0.73%	552,215,055	90,953,355	19.72%	108.97%
2014	192,104,890	8,483,265	4.62%	29.51%	27,909,905	934,250	3.46%	4.22%	668,898,125	116,683,070	21.13%	153.12%
2015	196,831,550	4,726,660	2.46%	32.70%	28,068,105	158,200	0.57%	4.81%	784,976,115	116,077,990	17.35%	197.05%
2016	202,084,734	5,253,184	2.67%	36.24%	32,706,651	4,638,546	16.53%	22.13%	806,438,197	21,462,082	2.73%	205.17%
2017	208,950,991	6,866,257	3.40%	40.87%	32,293,864	-412,787	-1.26%	20.59%	786,985,695	-19,452,502	-2.41%	197.81%

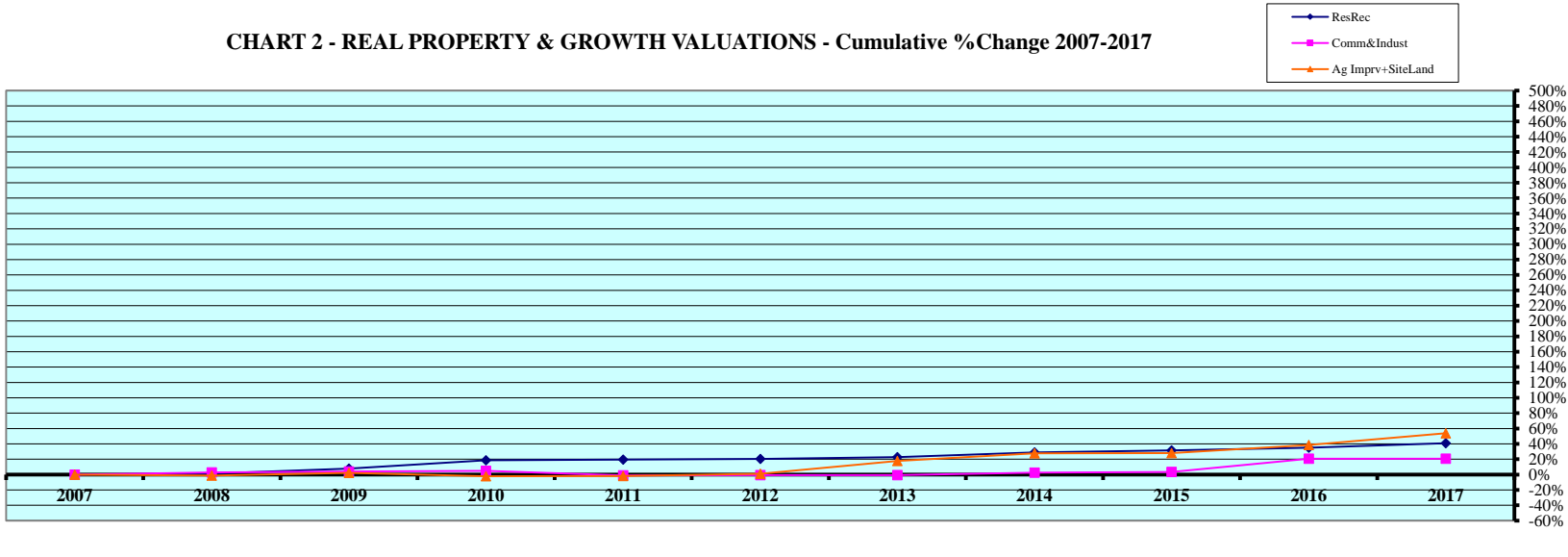
Rate Annual %chg: Residential & Recreational **3.49%** Commercial & Industrial **1.89%** Agricultural Land **11.53%**

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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	148,331,515	2,904,005	1.96%	145,427,510	--	--	26,779,665	222,275	0.83%	26,557,390	--	--
2008	154,482,150	4,124,590	2.67%	150,357,560	1.37%	1.37%	28,018,010	509,215	1.82%	27,508,795	2.72%	2.72%
2009	162,579,335	2,786,920	1.71%	159,792,415	3.44%	7.73%	28,034,850	151,920	0.54%	27,882,930	-0.48%	4.12%
2010	178,100,445	2,132,690	1.20%	175,967,755	8.24%	18.63%	28,313,170	191,795	0.68%	28,121,375	0.31%	5.01%
2011	178,713,840	1,350,485	0.76%	177,363,355	-0.41%	19.57%	26,563,740	76,445	0.29%	26,487,295	-6.45%	-1.09%
2012	180,883,130	2,460,250	1.36%	178,422,880	-0.16%	20.29%	26,856,815	286,530	1.07%	26,570,285	0.02%	-0.78%
2013	183,621,625	1,417,155	0.77%	182,204,470	0.73%	22.84%	26,975,655	392,985	1.46%	26,582,670	-1.02%	-0.74%
2014	192,104,890	1,024,177	0.53%	191,080,713	4.06%	28.82%	27,909,905	454,500	1.63%	27,455,405	1.78%	2.52%
2015	196,831,550	1,858,478	0.94%	194,973,072	1.49%	31.44%	28,068,105	393,865	1.40%	27,674,240	-0.84%	3.34%
2016	202,084,734	1,858,478	0.92%	200,226,256	1.72%	34.99%	32,706,651	393,865	1.20%	32,312,786	15.12%	20.66%
2017	208,950,991	0	0.00%	208,950,991	3.40%	40.87%	32,293,864	0	0.00%	32,293,864	-1.26%	20.59%
Rate Ann%chg	3.49%				2.39%		1.89%			C & I w/o growth 0.99%		

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	23,191,560	9,233,395	32,424,955	551,500	1.70%	31,873,455	--	--
2008	23,801,070	9,729,215	33,530,285	1,561,080	4.66%	31,969,205	-1.41%	-1.41%
2009	23,753,200	9,905,180	33,658,380	538,230	1.60%	33,120,150	-1.22%	2.14%
2010	22,738,235	9,617,885	32,356,120	636,360	1.97%	31,719,760	-5.76%	-2.17%
2011	23,097,370	9,822,450	32,919,820	1,068,220	3.24%	31,851,600	-1.56%	-1.77%
2012	23,309,110	10,356,190	33,665,300	862,075	2.56%	32,803,225	-0.35%	1.17%
2013	27,292,160	13,192,450	40,484,610	2,284,580	5.64%	38,200,030	13.47%	17.81%
2014	26,918,115	14,532,330	41,450,445	0	0.00%	41,450,445	2.39%	27.84%
2015	26,679,910	14,831,540	41,511,450	0	0.00%	41,511,450	0.15%	28.02%
2016	29,875,763	15,072,282	44,948,045	0	0.00%	44,948,045	8.28%	38.62%
2017	31,186,376	18,705,499	49,891,875	0	0.00%	49,891,875	11.00%	53.87%
Rate Ann%chg	3.01%	7.32%	4.40%			Ag Imprv+Site w/o growth	2.50%	

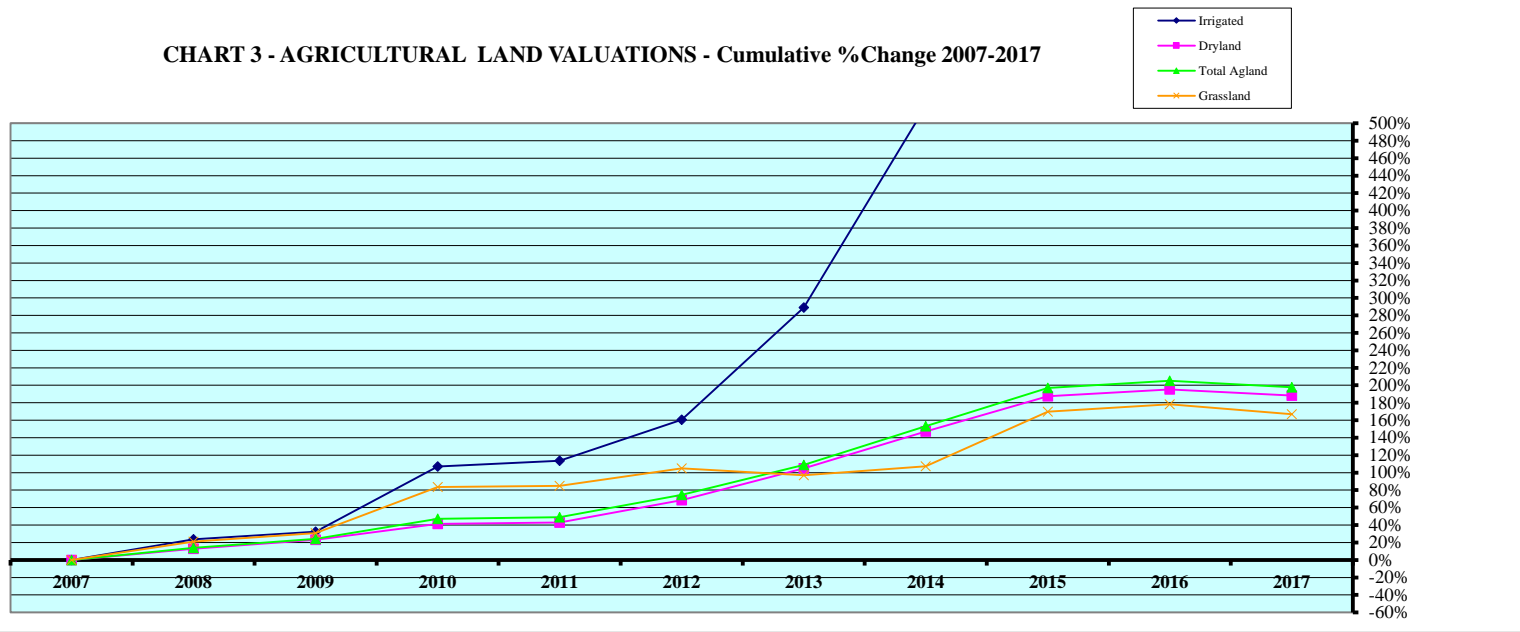
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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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	6,940,645	--	--	--	231,457,025	--	--	--	25,743,855	--	--	--
2008	8,583,450	1,642,805	23.67%	23.67%	261,113,055	29,656,030	12.81%	12.81%	31,194,050	5,450,195	21.17%	21.17%
2009	9,192,380	608,930	7.09%	32.44%	285,141,730	24,028,675	9.20%	23.19%	33,651,115	2,457,065	7.88%	30.72%
2010	14,374,105	5,181,725	56.37%	107.10%	326,962,960	41,821,230	14.67%	41.26%	47,275,210	13,624,095	40.49%	83.64%
2011	14,818,015	443,910	3.09%	113.50%	330,944,070	3,981,110	1.22%	42.98%	47,566,685	291,475	0.62%	84.77%
2012	18,093,400	3,275,385	22.10%	160.69%	390,098,855	59,154,785	17.87%	68.54%	52,721,930	5,155,245	10.84%	104.79%
2013	27,003,080	8,909,680	49.24%	289.06%	473,995,090	83,896,235	21.51%	104.79%	50,685,785	-2,036,145	-3.86%	96.88%
2014	43,001,065	15,997,985	59.25%	519.55%	572,062,600	98,067,510	20.69%	147.16%	53,345,040	2,659,255	5.25%	107.21%
2015	49,649,995	6,648,930	15.46%	615.35%	665,385,815	93,323,215	16.31%	187.48%	69,450,145	16,105,105	30.19%	169.77%
2016	51,097,016	1,447,021	2.91%	636.20%	683,381,191	17,995,376	2.70%	195.25%	71,632,430	2,182,285	3.14%	178.25%
2017	51,000,991	-96,025	-0.19%	634.82%	666,935,497	-16,445,694	-2.41%	188.15%	68,714,219	-2,918,211	-4.07%	166.92%

Rate Ann.%chg: Irrigated **22.07%** Dryland **11.16%** Grassland **10.32%**

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	102,030	--	--	--	16,375	--	--	--	264,259,930	--	--	--
2008	119,170	17,140	16.80%	16.80%	16,375	0	0.00%	0.00%	301,026,100	36,766,170	13.91%	13.91%
2009	119,410	240	0.20%	17.03%	16,375	0	0.00%	0.00%	328,121,010	27,094,910	9.00%	24.17%
2010	120,790	1,380	1.16%	18.39%	15,375	-1,000	-6.11%	-6.11%	388,748,440	60,627,430	18.48%	47.11%
2011	121,550	760	0.63%	19.13%	15,385	10	0.07%	-6.05%	393,465,705	4,717,265	1.21%	48.89%
2012	332,190	210,640	173.29%	225.58%	15,325	-60	-0.39%	-6.41%	461,261,700	67,795,995	17.23%	74.55%
2013	531,100	198,910	59.88%	420.53%	0	-15,325	-100.00%	-100.00%	552,215,055	90,953,355	19.72%	108.97%
2014	489,420	-41,680	-7.85%	379.68%	0	0	0	0	668,898,125	116,683,070	21.13%	153.12%
2015	490,160	740	0.15%	380.41%	0	0	0	0	784,976,115	116,077,990	17.35%	197.05%
2016	327,560	-162,600	-33.17%	221.04%	0	0	0	0	806,438,197	21,462,082	2.73%	205.17%
2017	334,988	7,428	2.27%	228.32%	0	0	0	0	786,985,695	-19,452,502	-2.41%	197.81%

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Rate Ann.%chg: Total Agric Land **11.53%**

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	7,094,615	5,064	1,401			231,582,980	180,225	1,285			25,768,690	48,619	530		
2008	8,583,450	5,198	1,651	17.86%	17.86%	260,994,395	179,539	1,454	13.13%	13.13%	31,278,365	48,471	645	21.75%	21.75%
2009	9,085,500	5,388	1,686	2.12%	20.35%	285,165,625	179,760	1,586	9.13%	23.46%	33,688,275	47,913	703	8.96%	32.66%
2010	15,497,590	7,269	2,132	26.45%	52.18%	330,444,910	178,327	1,853	16.81%	44.21%	55,373,520	48,641	1,138	61.91%	114.79%
2011	14,789,820	7,563	1,955	-8.29%	39.57%	331,067,510	181,520	1,824	-1.57%	41.94%	47,628,725	45,356	1,050	-7.76%	98.13%
2012	18,093,400	7,499	2,413	23.38%	72.21%	391,423,800	181,236	2,160	18.42%	68.08%	52,817,910	45,162	1,170	11.37%	120.66%
2013	25,703,540	7,545	3,406	41.19%	143.15%	475,620,780	182,243	2,610	20.84%	103.10%	50,865,205	43,805	1,161	-0.71%	119.08%
2014	39,944,350	8,105	4,929	44.68%	251.79%	574,298,850	181,318	3,167	21.36%	146.49%	53,403,410	43,830	1,218	4.93%	129.89%
2015	50,217,315	10,084	4,980	1.04%	255.44%	666,331,450	174,109	3,827	20.83%	197.84%	68,534,295	48,916	1,401	14.99%	164.35%
2016	51,154,819	9,971	5,131	3.03%	266.20%	683,282,421	173,351	3,942	2.99%	206.75%	71,576,616	49,174	1,456	3.89%	174.63%
2017	49,840,036	9,926	5,021	-2.13%	258.38%	667,781,858	173,707	3,844	-2.47%	199.17%	68,578,622	48,663	1,409	-3.18%	165.89%

Rate Annual %chg Average Value/Acre: **13.61%**

11.58%

10.27%

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	101,990	3,400	30			22,140	518	43			264,570,415	237,826	1,112		
2008	119,170	3,402	35	16.80%	16.80%	16,375	422	39	-9.20%	-9.20%	300,991,755	237,032	1,270	14.15%	14.15%
2009	119,090	3,399	35	0.00%	16.80%	16,375	422	39	0.00%	-9.20%	328,074,865	236,884	1,385	9.07%	24.50%
2010	118,380	2,363	50	43.00%	67.02%	29,715	771	39	-0.66%	-9.80%	401,464,115	237,371	1,691	22.12%	52.03%
2011	120,775	2,411	50	0.00%	67.01%	22,860	645	35	-8.00%	-17.01%	393,629,690	237,495	1,657	-2.00%	48.99%
2012	263,080	2,630	100	99.66%	233.45%	30,320	636	48	34.54%	11.66%	462,628,510	237,163	1,951	17.69%	75.35%
2013	295,330	3,050	97	-3.18%	222.84%	18,935	344	55	15.49%	28.95%	552,503,790	236,987	2,331	19.52%	109.57%
2014	508,170	3,202	159	63.87%	429.02%	15,705	331	47	-13.90%	11.03%	668,170,485	236,786	2,822	21.04%	153.66%
2015	506,630	3,138	161	1.75%	438.27%	14,330	317	45	-4.79%	5.71%	785,604,020	236,564	3,321	17.69%	198.52%
2016	325,949	3,280	99	-38.44%	231.34%	0	0				806,339,805	235,775	3,420	2.98%	207.42%
2017	330,077	3,322	99	-0.02%	231.26%	0	0				786,530,593	235,619	3,338	-2.39%	200.07%

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NEMAHA

Rate Annual %chg Average Value/Acre: **11.61%**

(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

