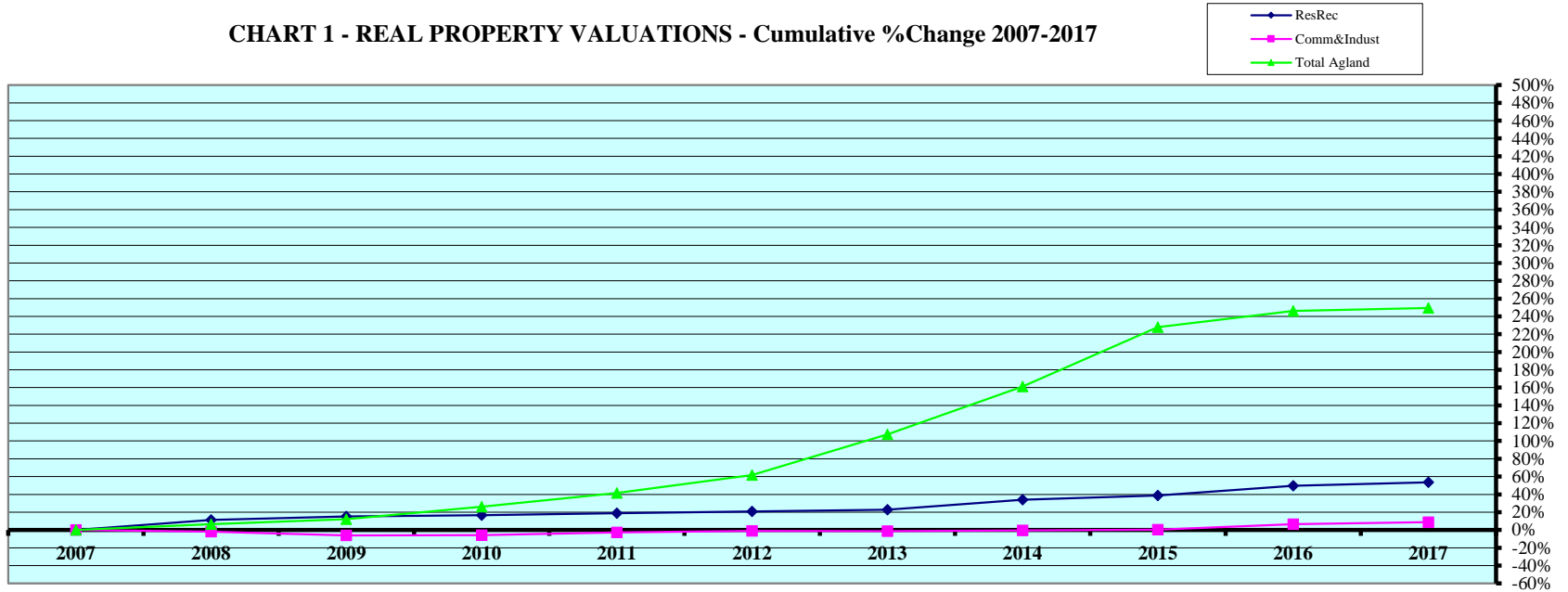


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



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	107,763,985	--	--	--	30,155,580	--	--	--	440,252,740	--	--	--
2008	119,893,870	12,129,885	11.26%	11.26%	29,558,700	-596,880	-1.98%	-1.98%	469,431,465	29,178,725	6.63%	6.63%
2009	124,163,755	4,269,885	3.56%	15.22%	28,311,180	-1,247,520	-4.22%	-6.12%	493,053,120	23,621,655	5.03%	11.99%
2010	125,647,235	1,483,480	1.19%	16.59%	28,401,090	89,910	0.32%	-5.82%	555,302,525	62,249,405	12.63%	26.13%
2011	128,180,820	2,533,585	2.02%	18.95%	29,289,625	888,535	3.13%	-2.87%	622,962,745	67,660,220	12.18%	41.50%
2012	130,092,960	1,912,140	1.49%	20.72%	29,872,745	583,120	1.99%	-0.94%	712,083,445	89,120,700	14.31%	61.74%
2013	132,422,746	2,329,786	1.79%	22.88%	29,737,430	-135,315	-0.45%	-1.39%	912,827,215	200,743,770	28.19%	107.34%
2014	144,504,735	12,081,989	9.12%	34.09%	30,010,690	273,260	0.92%	-0.48%	1,149,858,485	237,031,270	25.97%	161.18%
2015	149,381,720	4,876,985	3.37%	38.62%	30,277,210	266,520	0.89%	0.40%	1,443,578,520	293,720,035	25.54%	227.90%
2016	161,367,785	11,986,065	8.02%	49.74%	32,088,985	1,811,775	5.98%	6.41%	1,524,235,895	80,657,375	5.59%	246.22%
2017	165,459,490	4,091,705	2.54%	53.54%	32,815,835	726,850	2.27%	8.82%	1,538,472,080	14,236,185	0.93%	249.45%

Rate Annual %chg: Residential & Recreational **4.38%**

Commercial & Industrial **0.85%**

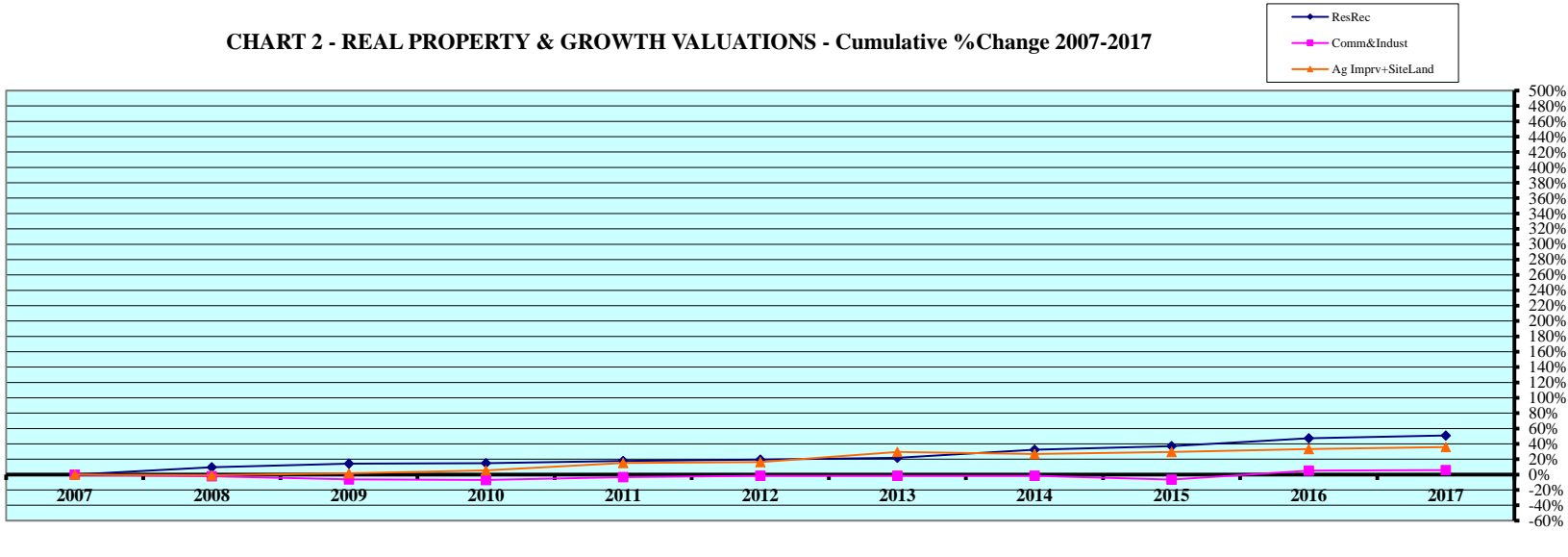
Agricultural Land **13.33%**

Cnty# **72**
County **POLK**

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	107,763,985	926,495	0.86%	106,837,490	--	--	30,155,580	259,945	0.86%	29,895,635	--	--
2008	119,893,870	1,688,745	1.41%	118,205,125	9.69%	9.69%	29,558,700	57,955	0.20%	29,500,745	-2.17%	-2.17%
2009	124,163,755	1,167,550	0.94%	122,996,205	2.59%	14.13%	28,311,180	76,460	0.27%	28,234,720	-4.48%	-6.37%
2010	125,647,235	1,997,780	1.59%	123,649,455	-0.41%	14.74%	28,401,090	354,900	1.25%	28,046,190	-0.94%	-7.00%
2011	128,180,820	1,406,490	1.10%	126,774,330	0.90%	17.64%	29,289,625	135,485	0.46%	29,154,140	2.65%	-3.32%
2012	130,092,960	1,313,795	1.01%	128,779,165	0.47%	19.50%	29,872,745	167,250	0.56%	29,705,495	1.42%	-1.49%
2013	132,422,746	1,196,965	0.90%	131,225,781	0.87%	21.77%	29,737,430	18,545	0.06%	29,718,885	-0.52%	-1.45%
2014	144,504,735	1,964,545	1.36%	142,540,190	7.64%	32.27%	30,010,690	366,355	1.22%	29,644,335	-0.31%	-1.70%
2015	149,381,720	1,606,730	1.08%	147,774,990	2.26%	37.13%	30,277,210	2,119,465	7.00%	28,157,745	-6.17%	-6.63%
2016	161,367,785	2,519,390	1.56%	158,848,395	6.34%	47.40%	32,088,985	399,495	1.24%	31,689,490	4.66%	5.09%
2017	165,459,490	2,788,920	1.69%	162,670,570	0.81%	50.95%	32,815,835	887,295	2.70%	31,928,540	-0.50%	5.88%
Rate Ann%chg	4.38%				3.11%		0.85%				C & I w/o growth	-0.64%

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	58,979,100	25,355,630	84,334,730	1,465,405	1.74%	82,869,325	--	--
2008	58,185,650	27,218,630	85,404,280	1,777,990	2.08%	83,626,290	-0.84%	-0.84%
2009	59,172,540	28,643,000	87,815,540	2,100,270	2.39%	85,715,270	0.36%	1.64%
2010	60,748,615	29,952,675	90,701,290	1,640,020	1.81%	89,061,270	1.42%	5.60%
2011	61,042,555	37,703,965	98,746,520	1,703,755	1.73%	97,042,765	6.99%	15.07%
2012	61,687,570	39,535,245	101,222,815	3,223,590	3.18%	97,999,225	-0.76%	16.20%
2013	68,685,210	44,304,940	112,990,150	3,928,955	3.48%	109,061,195	7.74%	29.32%
2014	67,032,385	41,450,700	108,483,085	1,642,085	1.51%	106,841,000	-5.44%	26.69%
2015	68,703,275	43,606,885	112,310,160	3,043,535	2.71%	109,266,625	0.72%	29.56%
2016	69,299,345	45,138,515	114,437,860	2,142,320	1.87%	112,295,540	-0.01%	33.15%
2017	72,416,000	44,396,020	116,812,020	2,231,335	1.91%	114,580,685	0.12%	35.86%
Rate Ann%chg	2.07%	5.76%	3.31%			Ag Imprv+Site w/o growth	1.03%	

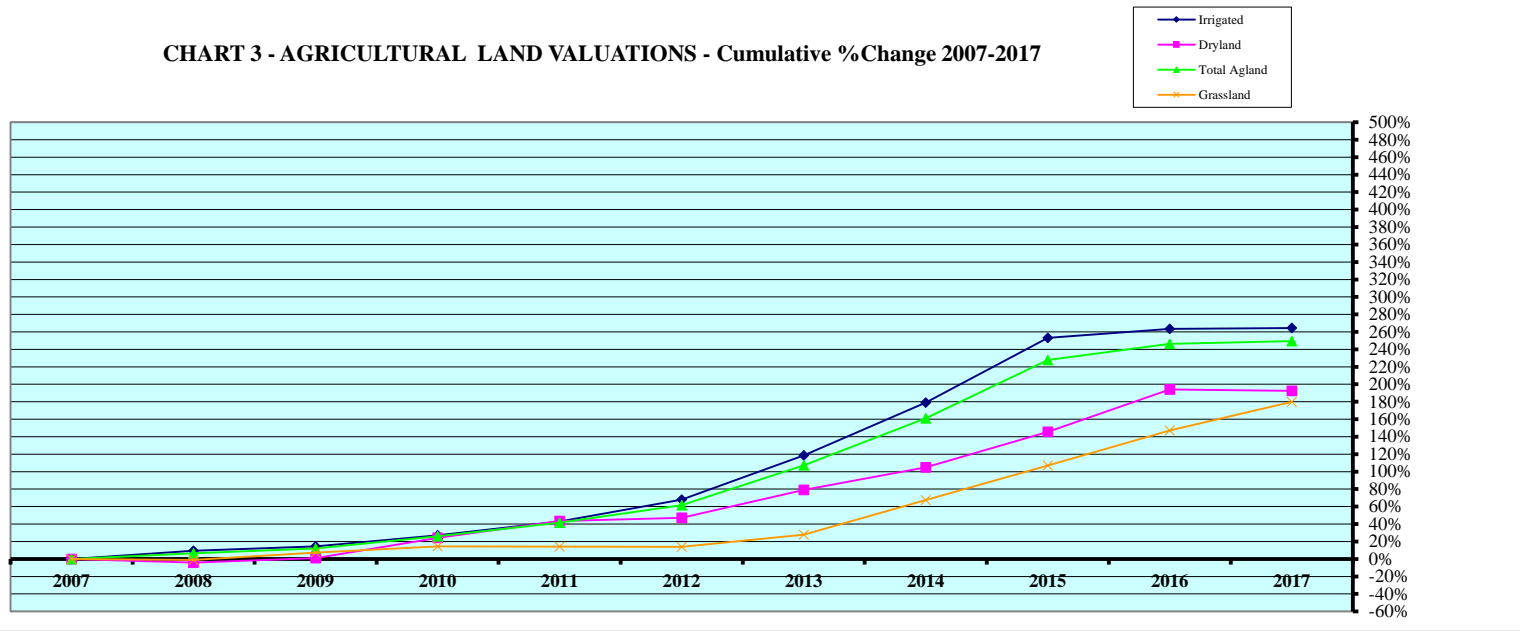
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 72
County POLK

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	345,256,220	--	--	--	69,019,990	--	--	--	25,410,300	--	--	--
2008	377,456,700	32,200,480	9.33%	9.33%	66,189,035	-2,830,955	-4.10%	-4.10%	25,143,015	-267,285	-1.05%	-1.05%
2009	395,372,045	17,915,345	4.75%	14.52%	69,668,630	3,479,595	5.26%	0.94%	27,260,445	2,117,430	8.42%	7.28%
2010	439,267,325	43,895,280	11.10%	27.23%	85,650,480	15,981,850	22.94%	24.10%	29,090,195	1,829,750	6.71%	14.48%
2011	493,620,625	54,353,300	12.37%	42.97%	99,000,130	13,349,650	15.59%	43.44%	28,993,725	-96,470	-0.33%	14.10%
2012	580,175,000	86,554,375	17.53%	68.04%	101,619,170	2,619,040	2.65%	47.23%	28,927,580	-66,145	-0.23%	13.84%
2013	755,105,485	174,930,485	30.15%	118.71%	123,531,925	21,912,755	21.56%	78.98%	32,524,850	3,597,270	12.44%	28.00%
2014	963,709,185	208,603,700	27.63%	179.13%	141,413,495	17,881,570	14.48%	104.89%	42,545,215	10,020,365	30.81%	67.43%
2015	1,218,844,860	255,135,675	26.47%	253.03%	169,403,505	27,990,010	19.79%	145.44%	52,581,940	10,036,725	23.59%	106.93%
2016	1,255,196,520	36,351,660	2.98%	263.56%	202,964,040	33,560,535	19.81%	194.07%	62,774,995	10,193,055	19.39%	147.05%
2017	1,258,062,775	2,866,255	0.23%	264.39%	201,861,850	-1,102,190	-0.54%	192.47%	71,124,405	8,349,410	13.30%	179.90%

Rate Ann.%chg: Irrigated **13.80%** Dryland **11.33%** Grassland **10.84%**

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	5,300	--	--	--	560,930	--	--	--	440,252,740	--	--	--
2008	4,055	-1,245	-23.49%	-23.49%	638,660	77,730	13.86%	13.86%	469,431,465	29,178,725	6.63%	6.63%
2009	1,720	-2,335	-57.58%	-67.55%	750,280	111,620	17.48%	33.76%	493,053,120	23,621,655	5.03%	11.99%
2010	2,000	280	16.28%	-62.26%	1,292,525	542,245	72.27%	130.43%	555,302,525	62,249,405	12.63%	26.13%
2011	2,000	0	0.00%	-62.26%	1,346,265	53,740	4.16%	140.01%	622,962,745	67,660,220	12.18%	41.50%
2012	2,000	0	0.00%	-62.26%	1,359,695	13,430	1.00%	142.40%	712,083,445	89,120,700	14.31%	61.74%
2013	2,000	0	0.00%	-62.26%	1,662,955	303,260	22.30%	196.46%	912,827,215	200,743,770	28.19%	107.34%
2014	1,835	-165	-8.25%	-65.38%	2,188,755	525,800	31.62%	290.20%	1,149,858,485	237,031,270	25.97%	161.18%
2015	1,035	-800	-43.60%	-80.47%	2,747,180	558,425	25.51%	389.75%	1,443,578,520	293,720,035	25.54%	227.90%
2016	720	-315	-30.43%	-86.42%	3,299,620	552,440	20.11%	488.24%	1,524,235,895	80,657,375	5.59%	246.22%
2017	720	0	0.00%	-86.42%	7,422,330	4,122,710	124.94%	1223.22%	1,538,472,080	14,236,185	0.93%	249.45%

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County **POLK**

Rate Ann.%chg: Total Agric Land **13.33%**

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	345,064,930	167,619	2,059			69,144,215	53,337	1,296			25,406,920	39,700	640		
2008	376,494,545	170,684	2,206	7.15%	7.15%	66,395,425	50,631	1,311	1.16%	1.16%	25,429,850	39,185	649	1.41%	1.41%
2009	395,843,770	171,730	2,305	4.50%	11.97%	69,384,235	50,201	1,382	5.40%	6.62%	27,278,120	38,060	717	10.44%	11.99%
2010	439,071,835	173,203	2,535	9.98%	23.14%	85,808,675	49,250	1,742	26.06%	34.40%	29,100,790	37,736	771	7.60%	20.50%
2011	493,429,355	174,101	2,834	11.80%	37.67%	99,062,640	48,506	2,042	17.22%	57.54%	29,019,160	37,479	774	0.40%	20.99%
2012	580,707,255	174,884	3,321	17.16%	61.30%	101,405,665	48,036	2,111	3.37%	62.85%	28,938,565	37,283	776	0.25%	21.29%
2013	754,935,790	176,364	4,281	28.91%	107.93%	123,660,525	46,949	2,634	24.77%	103.18%	32,526,100	36,876	882	13.64%	37.82%
2014	963,322,120	180,672	5,332	24.56%	159.00%	141,556,890	43,056	3,288	24.82%	153.61%	42,505,010	36,451	1,166	32.20%	82.21%
2015	1,219,361,880	183,050	6,661	24.93%	223.58%	169,085,600	41,237	4,100	24.72%	216.30%	52,589,575	36,028	1,460	25.18%	128.09%
2016	1,255,193,130	183,356	6,846	2.77%	232.53%	202,958,295	41,273	4,918	19.93%	279.33%	62,782,140	35,810	1,753	20.11%	173.95%
2017	1,258,044,670	183,738	6,847	0.02%	232.60%	201,820,225	41,072	4,914	-0.07%	279.05%	71,055,620	35,387	2,008	14.53%	213.76%

Rate Annual %chg Average Value/Acre: **12.77%**

14.25%

12.11%

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	5,300	133	40			561,070	1,603	350			440,182,435	262,392	1,678		
2008	4,080	102	40	-0.01%	-0.01%	640,035	1,730	370	5.71%	5.71%	468,963,935	262,332	1,788	6.56%	6.56%
2009	1,720	43	40	0.05%	0.04%	750,280	1,876	400	8.11%	14.28%	493,258,125	261,910	1,883	5.35%	12.26%
2010	1,520	38	40	0.00%	0.04%	1,292,525	2,872	450	12.50%	28.57%	555,275,345	263,099	2,111	12.06%	25.81%
2011	2,000	50	40	0.00%	0.04%	1,345,690	2,863	470	4.44%	34.29%	622,858,845	262,999	2,368	12.21%	41.17%
2012	2,000	50	40	0.00%	0.04%	1,359,695	2,775	490	4.26%	40.00%	712,413,180	263,028	2,709	14.37%	61.45%
2013	2,000	50	40	0.00%	0.04%	1,662,955	2,772	600	22.45%	71.43%	912,787,370	263,011	3,471	28.13%	106.88%
2014	2,000	50	40	0.00%	0.04%	2,188,755	2,771	790	31.67%	125.71%	1,149,574,775	262,999	4,371	25.95%	160.56%
2015	1,035	26	40	-0.14%	-0.10%	2,747,180	2,775	990	25.32%	182.86%	1,443,785,270	263,116	5,487	25.54%	227.09%
2016	720	18	40	0.14%	0.04%	3,299,620	2,773	1,190	20.20%	240.00%	1,524,233,905	263,229	5,791	5.53%	245.17%
2017	720	18	40	0.00%	0.04%	7,432,045	3,957	1,878	57.83%	436.63%	1,538,353,280	264,171	5,823	0.57%	247.13%

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POLK

Rate Annual %chg Average Value/Acre: **13.25%**

(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	Aglmprv&FS	Minerals	Total Value
5,406	POLK	71,073,596	7,035,534	18,480,649	152,216,295	31,552,670	1,263,165	13,243,195	1,538,472,080	72,416,000	44,396,020	0	1,950,149,204
<i>cnty sector</i>		3.64%	0.36%	0.95%	7.81%	1.62%	0.06%	0.68%	78.89%	3.71%	2.28%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Aglmprv&FS	Minerals	Total Value
880	OSCEOLA	3,080,845	493,756	878,420	24,443,060	4,991,885	320,530	0	238,975	0	1,020	0	34,448,491
16.28%	<i>%sector of county sector</i>	4.33%	7.02%	4.75%	16.06%	15.82%	25.38%		0.02%		0.00%		1.77%
	<i>%sector of municipality</i>	8.94%	1.43%	2.55%	70.96%	14.49%	0.93%		0.69%		0.00%		100.00%
322	POLK	884,882	324,437	832,107	6,457,870	3,085,615	0	0	206,140	0	0	0	11,791,051
5.96%	<i>%sector of county sector</i>	1.25%	4.61%	4.50%	4.24%	9.78%			0.01%				0.60%
	<i>%sector of municipality</i>	7.50%	2.75%	7.06%	54.77%	26.17%			1.75%				100.00%
714	SHELBY	1,726,040	320,854	595,860	23,119,305	6,737,080	0	0	85,535	0	0	0	32,584,674
13.21%	<i>%sector of county sector</i>	2.43%	4.56%	3.22%	15.19%	21.35%			0.01%				1.67%
	<i>%sector of municipality</i>	5.30%	0.98%	1.83%	70.95%	20.68%			0.26%				100.00%
1,171	STROMSBURG	2,353,011	447,781	1,126,130	37,841,740	5,947,690	0	0	7,010	0	0	0	47,723,362
21.66%	<i>%sector of county sector</i>	3.31%	6.36%	6.09%	24.86%	18.85%			0.00%				2.45%
	<i>%sector of municipality</i>	4.93%	0.94%	2.36%	79.29%	12.46%			0.01%				100.00%
<i>Total Municipalities</i>													
3,087	Total Municipalities	8,044,778	1,586,828	3,432,517	91,861,975	20,762,270	320,530	0	537,660	0	1,020	0	126,547,578
57.10%	<i>%all municip.sectors of cnty</i>	11.32%	22.55%	18.57%	60.35%	65.80%	25.38%		0.03%		0.00%		6.49%