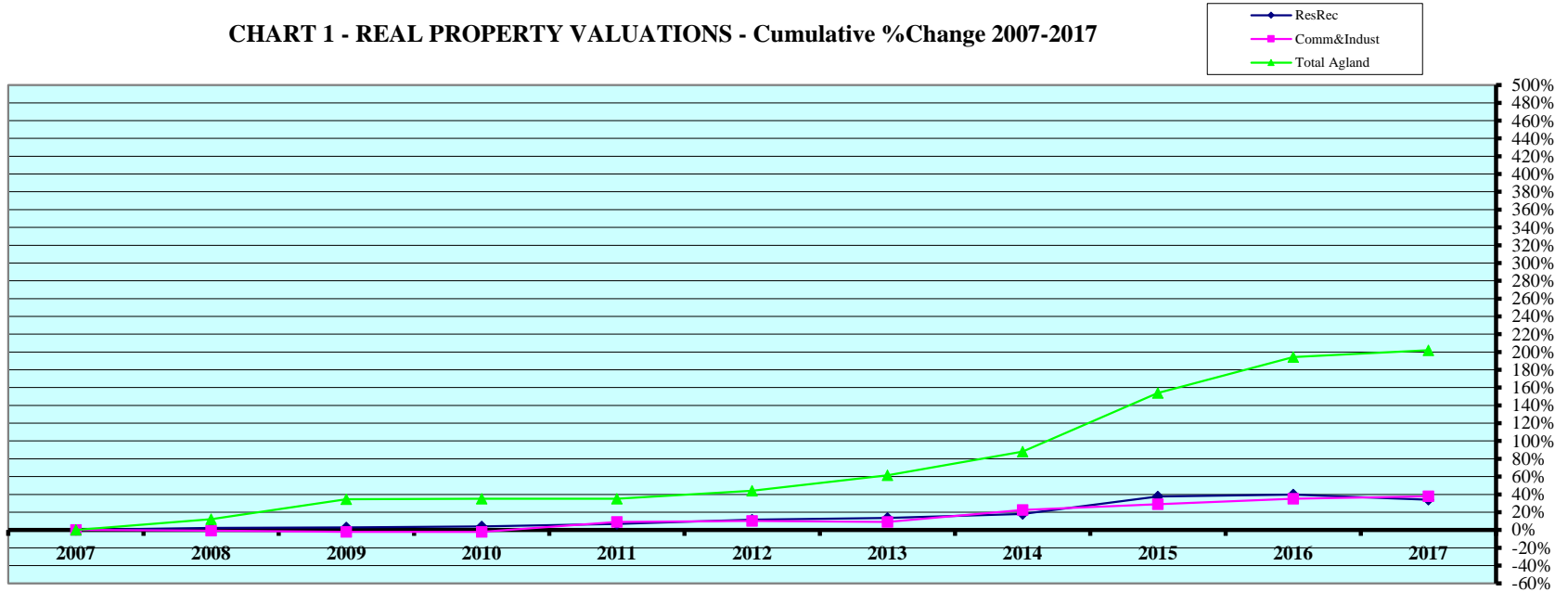


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



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	22,035,710	--	--	--	6,423,465	--	--	--	193,304,215	--	--	--
2008	22,543,395	507,685	2.30%	2.30%	6,381,965	-41,500	-0.65%	-0.65%	216,654,530	23,350,315	12.08%	12.08%
2009	22,686,665	143,270	0.64%	2.95%	6,286,980	-94,985	-1.49%	-2.12%	260,170,845	43,516,315	20.09%	34.59%
2010	22,897,980	211,315	0.93%	3.91%	6,290,045	3,065	0.05%	-2.08%	261,221,970	1,051,125	0.40%	35.14%
2011	23,541,765	643,785	2.81%	6.83%	7,005,460	715,415	11.37%	9.06%	261,183,905	-38,065	-0.01%	35.12%
2012	24,600,095	1,058,330	4.50%	11.64%	7,075,985	70,525	1.01%	10.16%	278,641,870	17,457,965	6.68%	44.15%
2013	24,985,565	385,470	1.57%	13.39%	7,008,410	-67,575	-0.95%	9.11%	311,817,860	33,175,990	11.91%	61.31%
2014	25,981,605	996,040	3.99%	17.91%	7,860,610	852,200	12.16%	22.37%	363,766,520	51,948,660	16.66%	88.18%
2015	30,332,075	4,350,470	16.74%	37.65%	8,288,380	427,770	5.44%	29.03%	491,005,625	127,239,105	34.98%	154.01%
2016	30,795,680	463,605	1.53%	39.75%	8,673,580	385,200	4.65%	35.03%	568,842,495	77,836,870	15.85%	194.27%
2017	29,513,010	-1,282,670	-4.17%	33.93%	8,854,520	180,940	2.09%	37.85%	583,779,900	14,937,405	2.63%	202.00%

Rate Annual %chg: Residential & Recreational **2.96%**

Commercial & Industrial **3.26%**

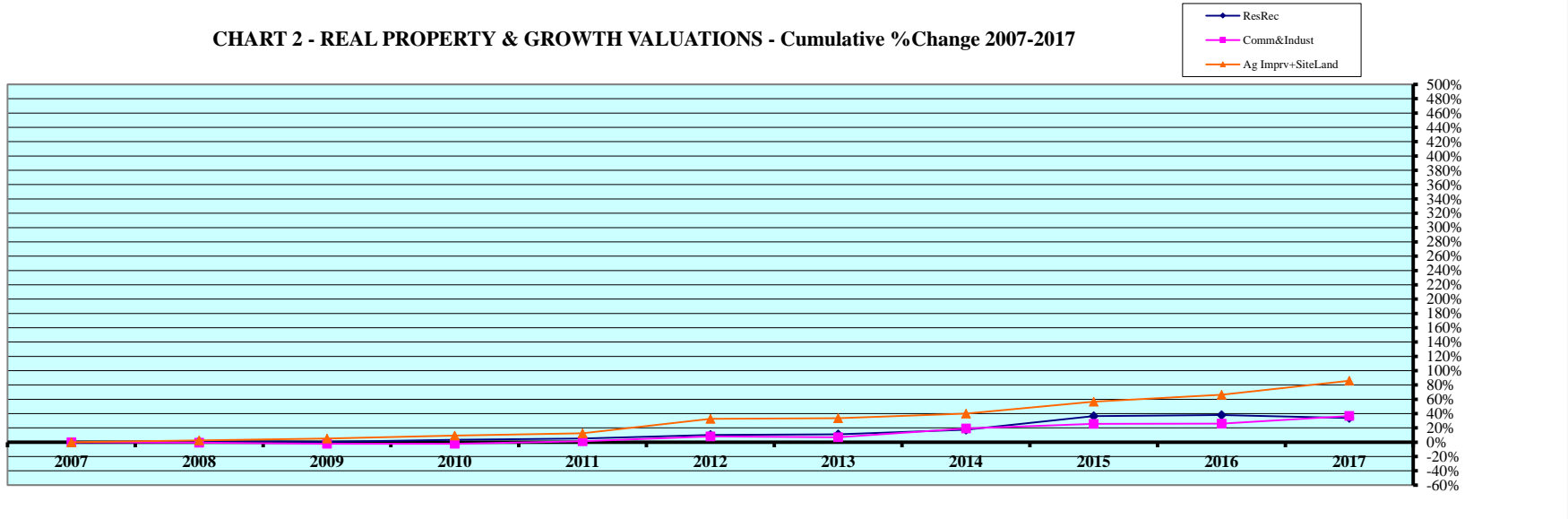
Agricultural Land **11.69%**

Cnty# **75**
County **ROCK**

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	22,035,710	197,791	0.90%	21,837,919	--	--	6,423,465	0	0.00%	6,423,465	--	--	
2008	22,543,395	177,378	0.79%	22,366,017	1.50%	1.50%	6,381,965	1,380	0.02%	6,380,585	-0.67%	-0.67%	
2009	22,686,665	556,443	2.45%	22,130,222	-1.83%	0.43%	6,286,980	1,380	0.02%	6,285,600	-1.51%	-2.15%	
2010	22,897,980	127,030	0.55%	22,770,950	0.37%	3.34%	6,290,045	5,770	0.09%	6,284,275	-0.04%	-2.17%	
2011	23,541,765	358,785	1.52%	23,182,980	1.24%	5.21%	7,005,460	502,045	7.17%	6,503,415	3.39%	1.24%	
2012	24,600,095	318,650	1.30%	24,281,445	3.14%	10.19%	7,075,985	135,505	1.91%	6,940,480	-0.93%	8.05%	
2013	24,985,565	536,595	2.15%	24,448,970	-0.61%	10.95%	7,008,410	135,505	1.93%	6,872,905	-2.87%	7.00%	
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	17.52%	7,860,610	207,398	2.64%	7,653,212	9.20%	19.14%	
2015	30,332,075	264,950	0.87%	30,067,125	15.72%	36.45%	8,288,380	225,020	2.71%	8,063,360	2.58%	25.53%	
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	38.01%	8,673,580	584,520	6.74%	8,089,060	-2.40%	25.93%	
2017	29,513,010	0	0.00%	29,513,010	-4.17%	33.93%	8,854,520	77,015	0.87%	8,777,505	1.20%	36.65%	
Rate Ann%chg	2.96%				1.93%		3.26%				C & I w/o growth		0.79%

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	9,417,190	7,287,365	16,704,555	313,023	1.87%	16,391,532	--	--
2008	9,712,500	7,994,770	17,707,270	569,120	3.21%	17,138,150	2.60%	2.60%
2009	9,769,445	8,663,280	18,432,725	853,845	4.63%	17,578,880	-0.73%	5.23%
2010	10,080,765	8,676,145	18,756,910	523,135	2.79%	18,233,775	-1.08%	9.15%
2011	10,113,955	8,702,415	18,816,370	48,850	0.26%	18,767,520	0.06%	12.35%
2012	12,345,885	10,156,810	22,502,695	329,195	1.46%	22,173,500	17.84%	32.74%
2013	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-0.96%	33.42%
2014	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	40.04%
2015	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	8.77%	56.69%
2016	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	66.33%
2017	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	85.87%
Rate Ann%chg	5.43%	7.53%	6.39%			Ag Imprv+Site w/o growth	3.79%	

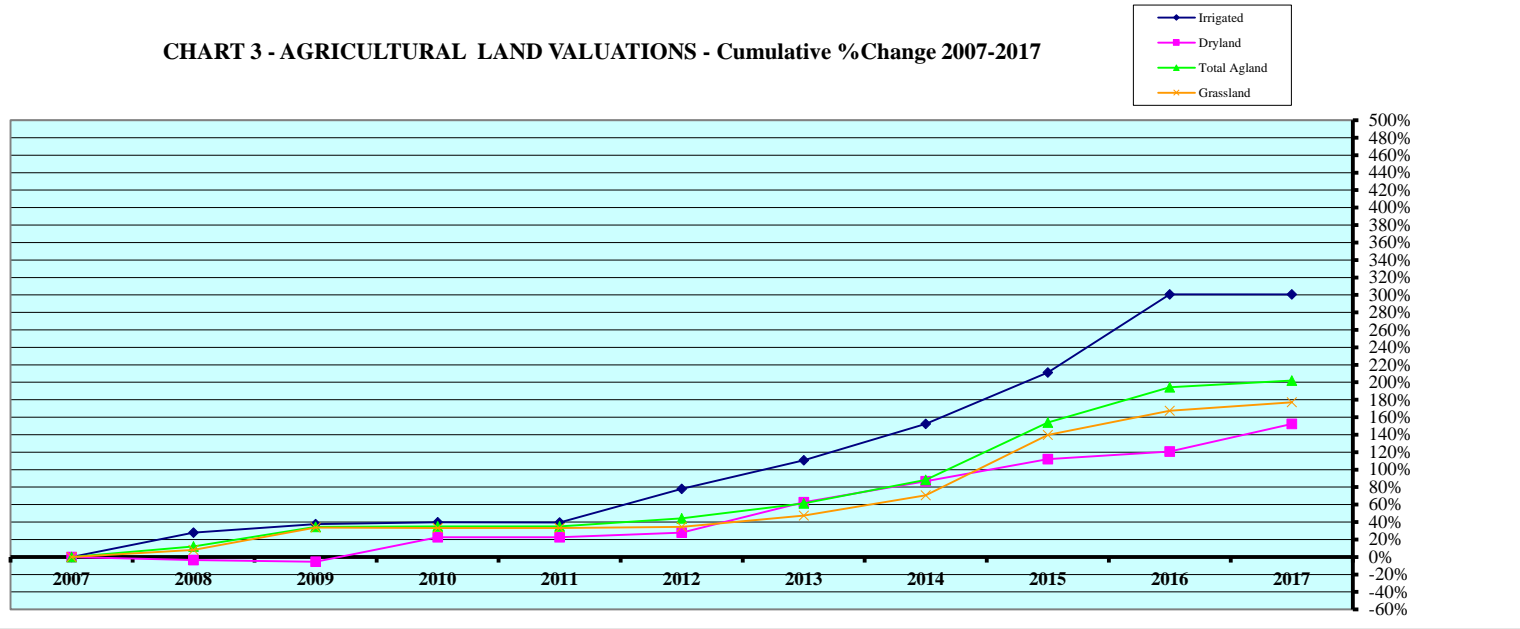
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 75
County ROCK

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	40,531,880	--	--	--	1,492,565	--	--	--	149,263,630	--	--	--
2008	51,838,830	11,306,950	27.90%	27.90%	1,438,890	-53,675	-3.60%	-3.60%	161,354,560	12,090,930	8.10%	8.10%
2009	55,805,160	3,966,330	7.65%	37.68%	1,411,325	-27,565	-1.92%	-5.44%	199,485,115	38,130,555	23.63%	33.65%
2010	56,649,500	844,340	1.51%	39.77%	1,829,820	418,495	29.65%	22.60%	198,933,135	-551,980	-0.28%	33.28%
2011	56,588,635	-60,865	-0.11%	39.62%	1,829,820	0	0.00%	22.60%	198,955,840	22,705	0.01%	33.29%
2012	72,200,160	15,611,525	27.59%	78.13%	1,908,780	78,960	4.32%	27.89%	200,728,720	1,772,880	0.89%	34.48%
2013	85,361,740	13,161,580	18.23%	110.60%	2,427,140	518,360	27.16%	62.62%	220,213,970	19,485,250	9.71%	47.53%
2014	102,302,160	16,940,420	19.85%	152.40%	2,786,960	359,820	14.82%	86.72%	254,854,610	34,640,640	15.73%	70.74%
2015	126,150,225	23,848,065	23.31%	211.24%	3,166,610	379,650	13.62%	112.16%	357,660,795	102,806,185	40.34%	139.62%
2016	162,406,085	36,255,860	28.74%	300.69%	3,293,675	127,065	4.01%	120.67%	399,114,540	41,453,745	11.59%	167.39%
2017	162,381,195	-24,890	-0.02%	300.63%	3,766,190	472,515	14.35%	152.33%	413,588,285	14,473,745	3.63%	177.09%

Rate Ann.%chg: Irrigated **14.89%** Dryland **9.70%** Grassland **10.73%**

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	1,155,550	--	--	--	860,590	--	--	--	193,304,215	--	--	--
2008	1,155,450	-100	-0.01%	-0.01%	866,800	6,210	0.72%	0.72%	216,654,530	23,350,315	12.08%	12.08%
2009	1,161,205	5,755	0.50%	0.49%	2,308,040	1,441,240	166.27%	168.19%	260,170,845	43,516,315	20.09%	34.59%
2010	1,142,345	-18,860	-1.62%	-1.14%	2,667,170	359,130	15.56%	209.92%	261,221,970	1,051,125	0.40%	35.14%
2011	1,142,345	0	0.00%	-1.14%	2,667,265	95	0.00%	209.93%	261,183,905	-38,065	-0.01%	35.12%
2012	1,142,345	0	0.00%	-1.14%	2,661,865	-5,400	-0.20%	209.31%	278,641,870	17,457,965	6.68%	44.15%
2013	1,142,345	0	0.00%	-1.14%	2,672,665	10,800	0.41%	210.56%	311,817,860	33,175,990	11.91%	61.31%
2014	1,142,045	-300	-0.03%	-1.17%	2,680,745	8,080	0.30%	211.50%	363,766,520	51,948,660	16.66%	88.18%
2015	1,249,375	107,330	9.40%	8.12%	2,778,620	97,875	3.65%	222.87%	491,005,625	127,239,105	34.98%	154.01%
2016	1,250,175	800	0.06%	8.19%	2,778,020	-600	-0.02%	222.80%	568,842,495	77,836,870	15.85%	194.27%
2017	1,264,515	14,340	1.15%	9.43%	2,779,715	1,695	0.06%	223.00%	583,779,900	14,937,405	2.63%	202.00%

Cnty# **75**
County **ROCK**

Rate Ann.%chg: Total Agric Land **11.69%**

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	40,318,555	45,355	889			1,528,905	3,651	419			149,328,220	570,181	262		
2008	51,454,905	45,754	1,125	26.51%	26.51%	1,465,665	3,418	429	2.39%	2.39%	161,423,005	569,910	283	8.15%	8.15%
2009	55,645,180	46,480	1,197	6.45%	34.67%	1,458,550	3,374	432	0.84%	3.24%	199,945,130	563,375	355	25.30%	35.51%
2010	56,688,575	47,975	1,182	-1.30%	32.92%	1,813,210	3,914	463	7.16%	10.64%	198,911,365	561,164	354	-0.13%	35.34%
2011	56,649,500	47,920	1,182	0.05%	32.98%	1,829,820	3,979	460	-0.73%	9.83%	198,930,670	561,216	354	0.00%	35.35%
2012	71,246,090	49,741	1,432	21.16%	61.13%	1,886,280	3,979	474	3.09%	13.22%	201,002,870	559,423	359	1.37%	37.19%
2013	83,578,900	50,557	1,653	15.42%	85.97%	2,427,140	4,040	601	26.73%	43.48%	220,701,630	558,519	395	9.98%	50.88%
2014	101,928,750	51,799	1,968	19.03%	121.36%	2,786,960	4,023	693	15.31%	65.45%	254,965,895	555,959	459	16.06%	75.11%
2015	126,145,470	52,844	2,387	21.31%	168.53%	3,166,610	3,902	812	17.13%	93.79%	357,630,790	553,724	646	40.83%	146.61%
2016	162,411,335	52,996	3,065	28.38%	244.74%	3,289,765	3,879	848	4.50%	102.51%	399,078,270	553,630	721	11.61%	175.24%
2017	163,695,105	53,078	3,084	0.64%	246.92%	6,308,855	6,745	935	10.29%	123.36%	409,871,895	550,493	745	3.29%	184.29%

Rate Annual %chg Average Value/Acre: 13.25%

8.37%

11.01%

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	1,158,850	11,589	100			863,200	1,897	455			193,197,730	632,672	305		
2008	1,155,450	11,555	100	0.00%	0.00%	866,800	1,905	455	0.00%	0.00%	216,365,825	632,542	342	12.01%	12.01%
2009	1,156,610	11,566	100	0.00%	0.00%	2,306,440	3,841	600	31.96%	31.95%	260,511,910	628,636	414	21.15%	35.71%
2010	1,142,245	11,428	100	-0.05%	-0.05%	2,664,470	4,441	600	-0.07%	31.86%	261,219,865	628,922	415	0.23%	36.01%
2011	1,142,345	11,429	100	0.00%	-0.05%	2,667,265	4,445	600	0.00%	31.86%	261,219,600	628,990	415	-0.01%	36.00%
2012	1,142,345	11,429	100	0.00%	-0.05%	2,661,865	4,436	600	0.00%	31.86%	277,939,450	629,009	442	6.40%	44.70%
2013	1,142,345	11,429	100	0.00%	-0.05%	2,672,665	4,454	600	0.00%	31.86%	310,522,680	628,999	494	11.72%	61.67%
2014	1,142,045	11,426	100	0.00%	-0.05%	2,680,465	4,467	600	0.00%	31.86%	363,504,115	627,674	579	17.31%	89.65%
2015	1,249,375	12,458	100	0.34%	0.29%	2,778,020	4,630	600	0.00%	31.86%	490,970,265	627,558	782	35.09%	156.20%
2016	1,251,075	12,460	100	0.12%	0.41%	2,779,220	4,632	600	0.00%	31.86%	568,809,665	627,598	906	15.85%	196.80%
2017	1,251,815	12,467	100	0.00%	0.41%	2,838,795	4,661	609	1.51%	33.84%	583,966,465	627,445	931	2.69%	204.78%

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ROCK

Rate Annual %chg Average Value/Acre: 11.79%

(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

