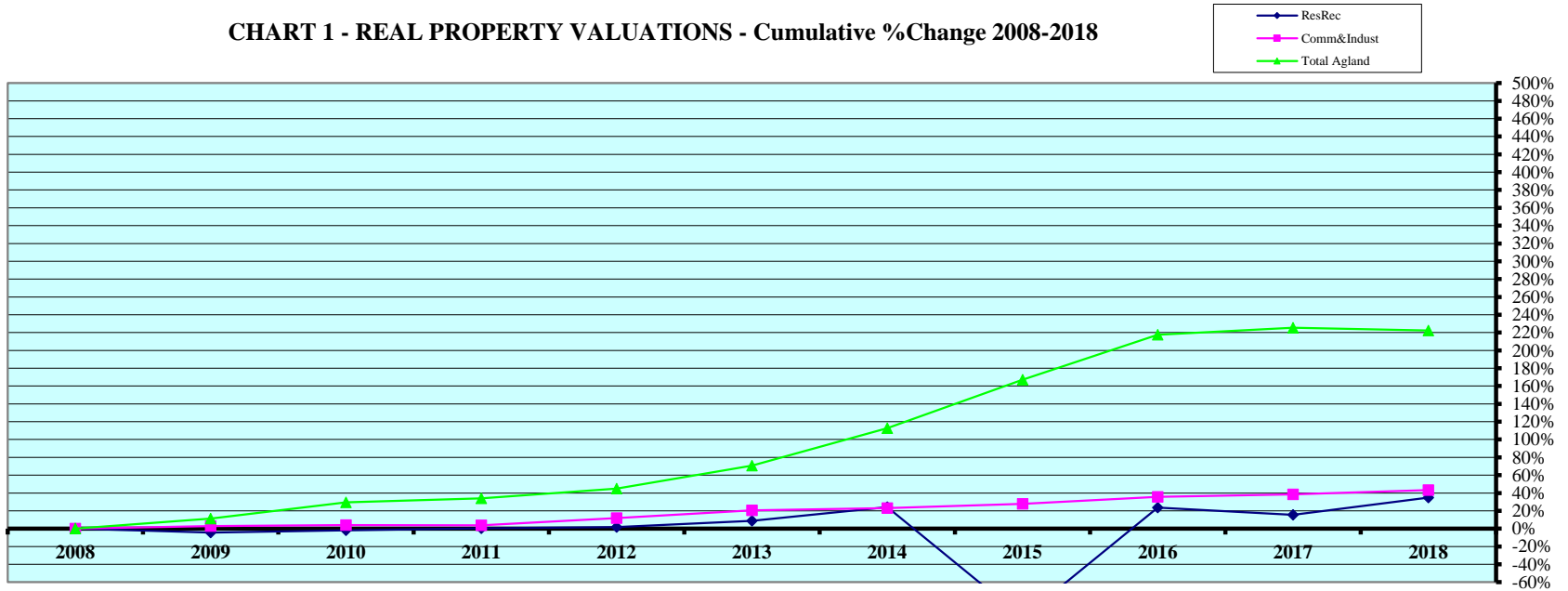


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



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
2008	22,413,465	--	--	--	5,587,740	--	--	--	152,529,225	--	--	--
2009	21,428,595	-984,870	-4.39%	-4.39%	5,751,720	163,980	2.93%	2.93%	169,556,645	17,027,420	11.16%	11.16%
2010	22,008,645	580,050	2.71%	-1.81%	5,806,745	55,025	0.96%	3.92%	197,504,985	27,948,340	16.48%	29.49%
2011	22,490,465	481,820	2.19%	0.34%	5,793,900	-12,845	-0.22%	3.69%	204,414,135	6,909,150	3.50%	34.02%
2012	22,812,095	321,630	1.43%	1.78%	6,256,300	462,400	7.98%	11.96%	221,144,815	16,730,680	8.18%	44.99%
2013	24,358,185	1,546,090	6.78%	8.68%	6,739,865	483,565	7.73%	20.62%	260,430,935	39,286,120	17.76%	70.74%
2014	27,813,305	3,455,120	14.18%	24.09%	6,872,370	132,505	1.97%	22.99%	324,319,990	63,889,055	24.53%	112.63%
2015	7	-27,813,298	-100.00%	-100.00%	7,140,315	267,945	3.90%	27.79%	407,387,955	83,067,965	25.61%	167.09%
2016	27,710,410	27,710,403	#####	23.63%	7,576,635	436,320	6.11%	35.59%	484,573,580	77,185,625	18.95%	217.69%
2017	25,890,675	-1,819,735	-6.57%	15.51%	7,729,865	153,230	2.02%	38.34%	496,385,750	11,812,170	2.44%	225.44%
2018	30,221,470	4,330,795	16.73%	34.84%	8,005,745	275,880	3.57%	43.27%	491,451,160	-4,934,590	-0.99%	222.20%

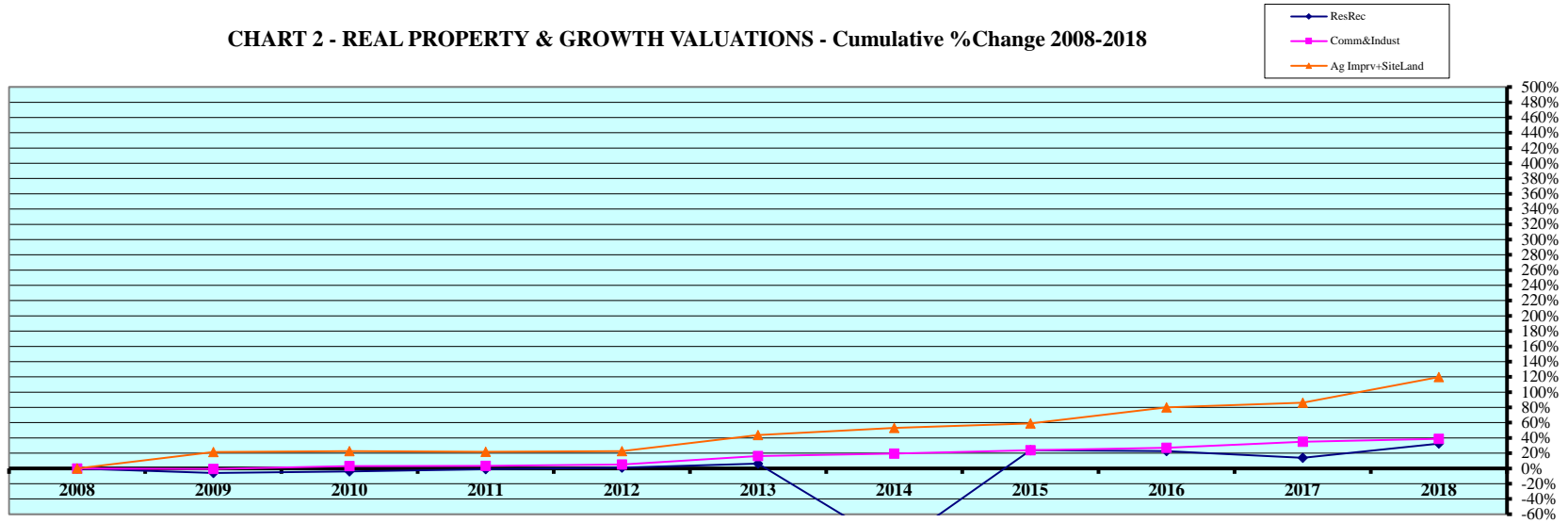
Rate Annual %chg: Residential & Recreational **3.03%** Commercial & Industrial **3.66%** Agricultural Land **12.41%**

Cnty# **8**
County **BOYD**

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 2008-2018



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
2008	22,413,465	591,060	2.64%	21,822,405	--	--	5,587,740	0	0.00%	5,587,740	--	--
2009	21,428,595	368,175	1.72%	21,060,420	-6.04%	-6.04%	5,751,720	199,985	3.48%	5,551,735	-0.64%	-0.64%
2010	22,008,645	478,505	2.17%	21,530,140	0.47%	-3.94%	5,806,745	38,980	0.67%	5,767,765	0.28%	3.22%
2011	22,490,465	284,640	1.27%	22,205,825	0.90%	-0.93%	5,793,900	16,185	0.28%	5,777,715	-0.50%	3.40%
2012	22,812,095	132,800	0.58%	22,679,295	0.84%	1.19%	6,256,300	381,225	6.09%	5,875,075	1.40%	5.14%
2013	24,358,185	543,875	2.23%	23,814,310	4.39%	6.25%	6,739,865	241,960	3.59%	6,497,905	3.86%	16.29%
2014	7	405,875	5798214.29%	-405,868	-101.67%	-101.81%	6,872,370	190,370	2.77%	6,682,000	-0.86%	19.58%
2015	28,362,820	630,985	2.22%	27,731,835		23.73%	7,140,315	225,695	3.16%	6,914,620	0.61%	23.75%
2016	27,710,410	226,810	0.82%	27,483,600	-3.10%	22.62%	7,576,635	472,525	6.24%	7,104,110	-0.51%	27.14%
2017	25,890,675	349,865	1.35%	25,540,810	-7.83%	13.95%	7,729,865	186,745	2.42%	7,543,120	-0.44%	34.99%
2018	30,221,470	515,890	1.71%	29,705,580	14.73%	32.53%	8,005,745	249,550	3.12%	7,756,195	0.34%	38.81%
Rate Ann%chg	3.03%				-10.81%		3.66%			C & I w/o growth	0.35%	

Tax Year	7			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					
2008	10,006,755	3,787,870	13,794,625	251,814	1.83%	13,542,811	--	--
2009	9,681,955	7,371,735	17,053,690	294,795	1.73%	16,758,895	21.49%	21.49%
2010	9,789,100	7,584,570	17,373,670	454,460	2.62%	16,919,210	-0.79%	22.65%
2011	10,002,555	7,222,435	17,224,990	438,230	2.54%	16,786,760	-3.38%	21.69%
2012	10,326,435	7,717,795	18,044,230	1,128,395	6.25%	16,915,835	-1.79%	22.63%
2013	12,195,680	8,284,235	20,479,915	651,037	3.18%	19,828,878	9.89%	43.74%
2014	13,238,970	9,049,030	22,288,000	1,182,005	5.30%	21,105,995	3.06%	53.00%
2015	13,529,020	9,837,055	23,366,075	1,422,750	6.09%	21,943,325	-1.55%	59.07%
2016	14,568,680	11,116,855	25,685,535	863,225	3.36%	24,822,310	6.23%	79.94%
2017	13,397,310	12,973,245	26,370,555	671,575	2.55%	25,698,980	0.05%	86.30%
2018	17,572,865	13,244,145	30,817,010	498,520	1.62%	30,318,490	14.97%	119.78%
7	5.79%	13.33%	8.37%			Ag Imprv+Site w/o growth	4.82%	

(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.

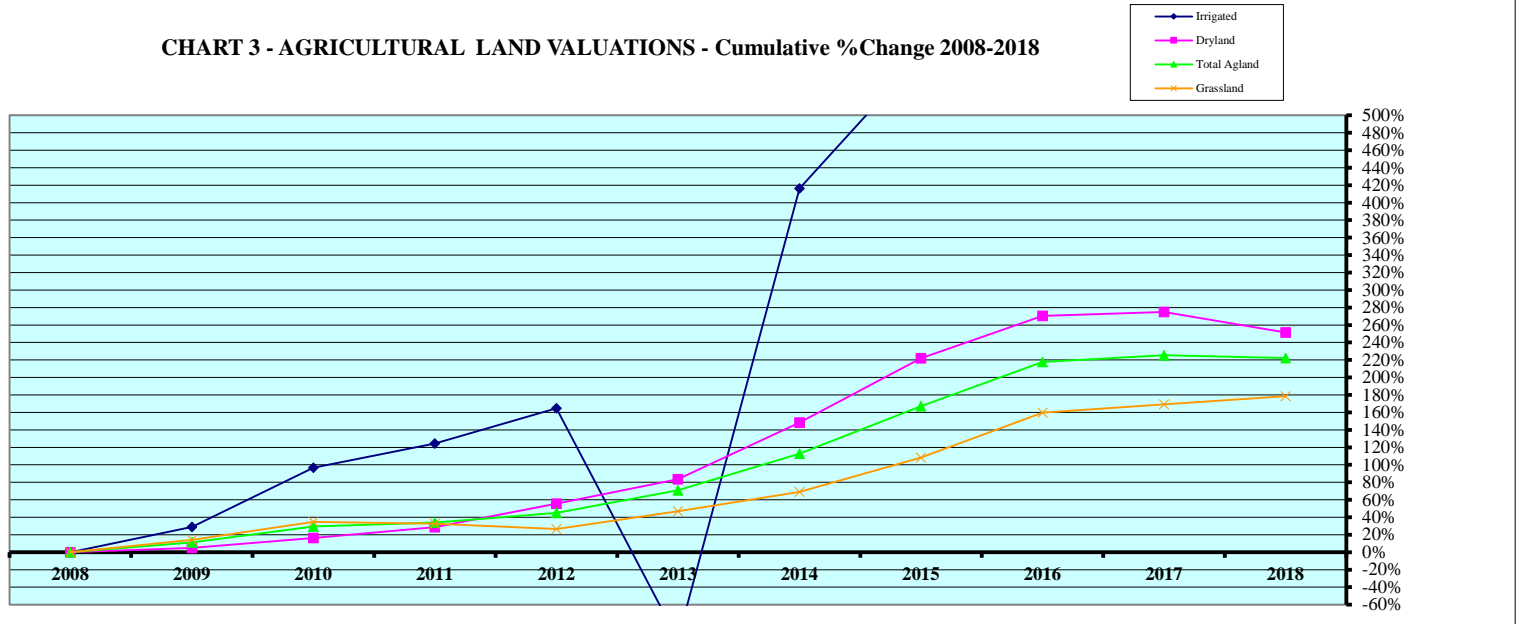
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty# 8
County BOYD

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	3,695,500	--	--	--	55,847,575	--	--	--	92,694,150	--	--	--
2009	4,764,580	1,069,080	28.93%	28.93%	58,656,415	2,808,840	5.03%	5.03%	105,843,650	13,149,500	14.19%	14.19%
2010	7,269,835	2,505,255	52.58%	96.72%	64,878,645	6,222,230	10.61%	16.17%	124,779,100	18,935,450	17.89%	34.61%
2011	8,292,365	1,022,530	14.07%	124.39%	71,884,880	7,006,235	10.80%	28.72%	122,915,125	-1,863,975	-1.49%	32.60%
2012	9,780,005	1,487,640	17.94%	164.65%	86,864,520	14,979,640	20.84%	55.54%	117,401,240	-5,513,885	-4.49%	26.65%
2013	7	-9,779,998	-100.00%	-100.00%	102,528,350	15,663,830	18.03%	83.59%	136,173,845	18,772,605	15.99%	46.91%
2014	19,079,315	19,079,308	#####	416.29%	138,673,200	36,144,850	35.25%	148.31%	156,754,500	20,580,655	15.11%	69.11%
2015	24,720,225	5,640,910	29.57%	568.93%	179,833,580	41,160,380	29.68%	222.01%	192,979,725	36,225,225	23.11%	108.19%
2016	26,527,905	1,807,680	7.31%	617.84%	206,882,340	27,048,760	15.04%	270.44%	240,695,325	47,715,600	24.73%	159.67%
2017	27,093,035	565,130	2.13%	633.14%	209,377,630	2,495,290	1.21%	274.91%	249,432,465	8,737,140	3.63%	169.09%
2018	26,531,530	-561,505	-2.07%	617.94%	196,243,235	-13,134,395	-6.27%	251.39%	258,165,775	8,733,310	3.50%	178.51%

Rate Ann	7	Irrigated	21.79%	Dryland	13.39%	Grassland	10.79%
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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
2008	286,225	--	--	--	5,775	--	--	--	152,529,225	--	--	--
2009	286,225	0	0.00%	0.00%	5,775	0	0.00%	0.00%	169,556,645	17,027,420	11.16%	11.16%
2010	298,555	12,330	4.31%	4.31%	278,850	273,075	4728.57%	4728.57%	197,504,985	27,948,340	16.48%	29.49%
2011	181,065	-117,490	-39.35%	-36.74%	1,140,700	861,850	309.07%	19652.38%	204,414,135	6,909,150	3.50%	34.02%
2012	5,963,225	5,782,160	3193.42%	1983.40%	1,135,825	-4,875	-0.43%	19567.97%	221,144,815	16,730,680	8.18%	44.99%
2013	6,969,070	1,005,845	16.87%	2334.82%	1,160,455	24,630	2.17%	19994.46%	260,430,935	39,286,120	17.76%	70.74%
2014	8,010,795	1,041,725	14.95%	2698.78%	1,802,180	641,725	55.30%	31106.58%	324,319,990	63,889,055	24.53%	112.63%
2015	8,010,430	-365	0.00%	2698.65%	1,843,995	41,815	2.32%	31830.65%	407,387,955	83,067,965	25.61%	167.09%
2016	9,180,315	1,169,885	14.60%	3107.38%	1,287,695	-556,300	-30.17%	22197.75%	484,573,580	77,185,625	18.95%	217.69%
2017	9,179,445	-870	-0.01%	3107.07%	1,303,175	15,480	1.20%	22465.80%	496,385,750	11,812,170	2.44%	225.44%
7	9,186,350	6,905	0.08%	3109.49%	1,324,270	21,095	1.62%	22831.08%	491,451,160	-4,934,590	-0.99%	222.20%

Cnty#	8
County	BOYD

Rate Ann.%chg:	Total Agric Land	12.41%
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CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (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
2008	3,695,500	5,435	680			55,847,575	98,057	570			92,694,940	221,188	419		
2009	4,769,315	5,840	817	20.11%	20.11%	58,652,625	97,747	600	5.36%	5.36%	105,841,385	221,093	479	14.23%	14.23%
2010	7,269,835	5,881	1,236	51.38%	81.83%	65,062,355	97,770	665	10.90%	16.84%	124,596,105	221,134	563	17.70%	34.45%
2011	8,266,115	5,913	1,398	13.08%	105.61%	71,916,355	100,773	714	7.24%	25.30%	117,544,730	208,480	564	0.07%	34.54%
2012	9,780,005	5,928	1,650	18.01%	142.65%	86,977,070	100,615	864	21.13%	51.78%	117,201,550	207,846	564	0.01%	34.55%
2013	13,475,770	7,566	1,781	7.96%	161.97%	102,645,805	100,619	1,020	18.01%	79.12%	136,098,595	206,378	659	16.95%	57.36%
2014	18,427,840	7,790	2,365	32.80%	247.91%	139,184,070	101,043	1,377	35.03%	141.86%	156,672,315	205,460	763	15.63%	81.96%
2015	23,875,100	8,083	2,954	24.87%	334.44%	179,987,080	100,434	1,792	30.10%	214.65%	193,185,670	205,779	939	23.11%	124.02%
2016	26,312,235	8,526	3,086	4.48%	353.92%	206,934,455	100,346	2,062	15.07%	262.08%	240,753,035	205,412	1,172	24.85%	179.67%
2017	27,091,965	8,775	3,087	0.04%	354.09%	209,879,240	99,935	2,100	1.84%	268.74%	249,112,525	205,486	1,212	3.43%	189.28%
2018	26,531,530	8,602	3,084	-0.10%	353.64%	196,346,145	92,747	2,117	0.80%	271.70%	258,101,875	212,722	1,213	0.08%	189.52%

Rate Annual %chg Average Value/Acre: **16.32%**

14.03%

11.22%

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
2008	286,225	6,105	47			0	0				152,524,240	330,785	461		
2009	286,225	6,105	47	0.00%	0.00%	0	0				169,549,550	330,785	513	11.16%	11.16%
2010	298,555	5,958	50	6.89%	6.89%	273,075	389	702			197,499,925	331,132	596	16.36%	29.35%
2011	5,940,255	13,758	432	761.63%	820.97%	893,980	1,544	579	-17.55%		204,561,435	330,468	619	3.78%	34.25%
2012	5,963,250	14,549	410	-5.07%	774.25%	892,955	1,530	583	0.77%		220,814,830	330,469	668	7.95%	44.91%
2013	6,969,700	14,547	479	16.89%	921.94%	922,550	1,527	604	3.54%		260,112,420	330,637	787	17.74%	70.61%
2014	8,009,835	14,513	552	15.20%	1077.25%	1,164,890	1,875	621	2.84%		323,458,950	330,681	978	24.34%	112.14%
2015	8,010,430	14,524	552	-0.07%	1076.44%	1,208,335	1,875	644	3.73%		406,266,615	330,695	1,229	25.60%	166.44%
2016	9,177,205	14,524	632	14.56%	1247.79%	1,287,965	1,872	688	6.76%		484,464,895	330,679	1,465	19.25%	217.73%
2017	9,179,260	14,536	632	-0.06%	1247.00%	1,301,630	1,870	696	1.14%		496,564,620	330,603	1,502	2.52%	225.74%
2018	9,186,350	14,657	627	-0.75%	1236.87%	1,322,860	1,922	688	-1.09%		491,488,760	330,651	1,486	-1.04%	222.37%

8
BOYD

Rate Annual %chg Average Value/Acre: **12.42%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 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
2,099	BOYD	28,284,369	623,729	284,374	23,922,095	8,005,745	0	6,299,375	491,451,160	17,572,865	13,244,145	0	589,687,857
cnty sectorvalue % of total value:		4.80%	0.11%	0.05%	4.06%	1.36%		1.07%	83.34%	2.98%	2.25%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6	ANOKA	79,386	441	199	33,725	0	0	0	265,070	17,630	3,420	0	399,871
0.29%	%sector of county sector	0.28%	0.07%	0.07%	0.14%				0.05%	0.10%	0.03%		0.07%
	%sector of municipality	19.85%	0.11%	0.05%	8.43%				66.29%	4.41%	0.86%		100.00%
65	BRISTOW	46,346	24,667	11,120	1,015,190	100,965	0	0	3,235	0	18,740	0	1,220,263
3.10%	%sector of county sector	0.16%	3.95%	3.91%	4.24%	1.26%			0.00%		0.14%		0.21%
	%sector of municipality	3.80%	2.02%	0.91%	83.19%	8.27%			0.27%		1.54%		100.00%
326	BUTTE	537,184	0	0	5,580,945	2,184,960	0	0	9,535	0	8,570	0	8,321,194
15.53%	%sector of county sector	1.90%			23.33%	27.29%			0.00%		0.06%		1.41%
	%sector of municipality	6.46%			67.07%	26.26%			0.11%		0.10%		100.00%
2	GROSS	4,989	0	0	72,705	14,270	0	0	0	0	0	0	91,964
0.10%	%sector of county sector	0.02%			0.30%	0.18%							0.02%
	%sector of municipality	5.42%			79.06%	15.52%							100.00%
245	LYNCH	110,417	635	286	4,026,490	711,545	0	0	0	0	0	0	4,849,373
11.67%	%sector of county sector	0.39%	0.10%	0.10%	16.83%	8.89%							0.82%
	%sector of municipality	2.28%	0.01%	0.01%	83.03%	14.67%							100.00%
1	MONOWI	4,015	0	0	9,120	3,225	0	0	15,225	0	2,080	0	33,665
0.05%	%sector of county sector	0.01%			0.04%	0.04%			0.00%		0.02%		0.01%
	%sector of municipality	11.93%			27.09%	9.58%			45.23%		6.18%		100.00%
84	NAPER	97,411	0	0	1,284,565	145,100	0	0	0	0	0	0	1,527,076
4.00%	%sector of county sector	0.34%			5.37%	1.81%							0.26%
	%sector of municipality	6.38%			84.12%	9.50%							100.00%
455	SPENCER	1,101,833	114,657	82,853	9,943,040	3,323,540	0	0	0	0	0	0	14,565,923
21.68%	%sector of county sector	3.90%	18.38%	29.14%	41.56%	41.51%							2.47%
	%sector of municipality	7.56%	0.79%	0.57%	68.26%	22.82%							100.00%
1,184	Total Municipalities	1,981,581	140,400	94,458	21,965,780	6,483,605	0	0	293,065	17,630	32,810	0	31,009,329
56.41%	%all municip.sectors of cnty	7.01%	22.51%	33.22%	91.82%	80.99%			0.06%	0.10%	0.25%		5.26%

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019