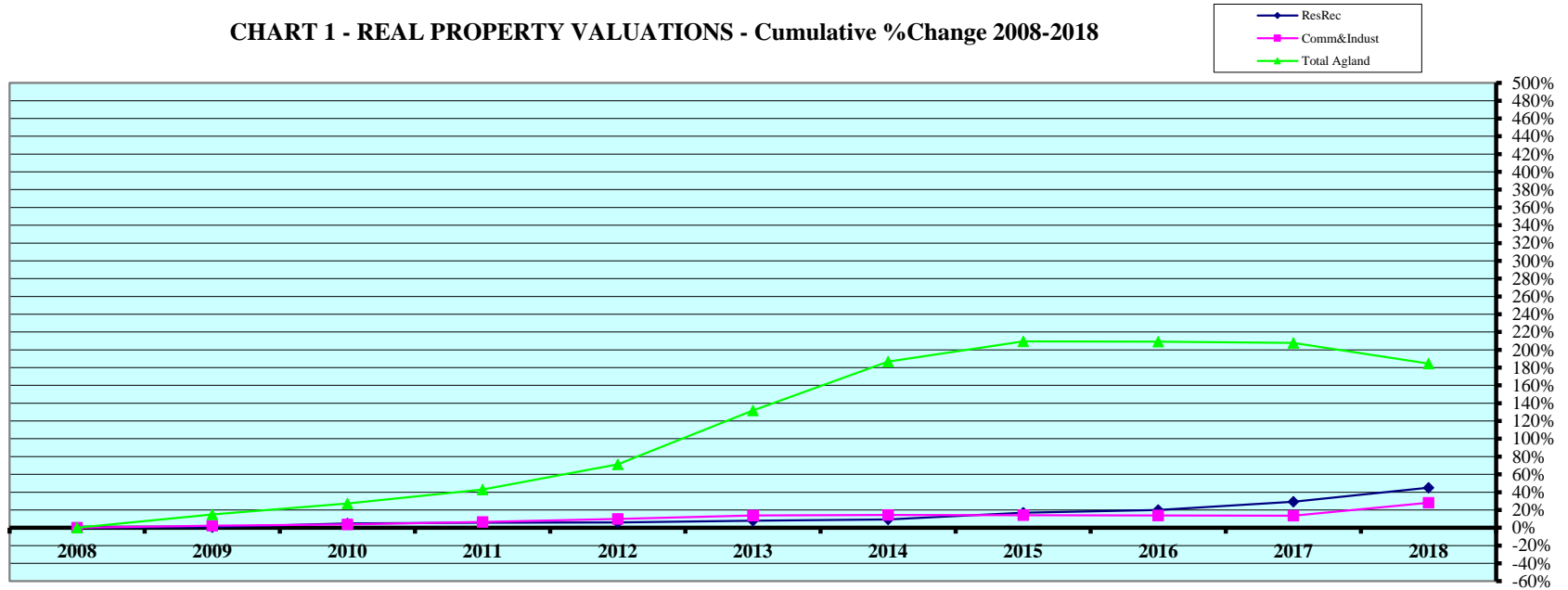


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



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	473,873,150	--	--	--	274,166,870	--	--	--	211,350,530	--	--	--
2009	476,522,750	2,649,600	0.56%	0.56%	280,798,785	6,631,915	2.42%	2.42%	242,766,720	31,416,190	14.86%	14.86%
2010	496,820,940	20,298,190	4.26%	4.84%	284,249,075	3,450,290	1.23%	3.68%	268,800,550	26,033,830	10.72%	27.18%
2011	501,185,330	4,364,390	0.88%	5.76%	291,733,760	7,484,685	2.63%	6.41%	301,933,494	33,132,944	12.33%	42.86%
2012	502,500,760	1,315,430	0.26%	6.04%	301,092,850	9,359,090	3.21%	9.82%	362,103,333	60,169,839	19.93%	71.33%
2013	510,940,590	8,439,830	1.68%	7.82%	312,057,535	10,964,685	3.64%	13.82%	490,197,585	128,094,252	35.38%	131.94%
2014	518,318,960	7,378,370	1.44%	9.38%	313,465,455	1,407,920	0.45%	14.33%	606,108,170	115,910,585	23.65%	186.78%
2015	553,789,005	35,470,045	6.84%	16.86%	313,009,740	-455,715	-0.15%	14.17%	654,066,310	47,958,140	7.91%	209.47%
2016	567,882,380	14,093,375	2.54%	19.84%	312,064,410	-945,330	-0.30%	13.82%	653,445,810	-620,500	-0.09%	209.18%
2017	612,304,985	44,422,605	7.82%	29.21%	311,422,240	-642,170	-0.21%	13.59%	650,635,295	-2,810,515	-0.43%	207.85%
2018	687,202,300	74,897,315	12.23%	45.02%	351,204,640	39,782,400	12.77%	28.10%	601,414,935	-49,220,360	-7.56%	184.56%

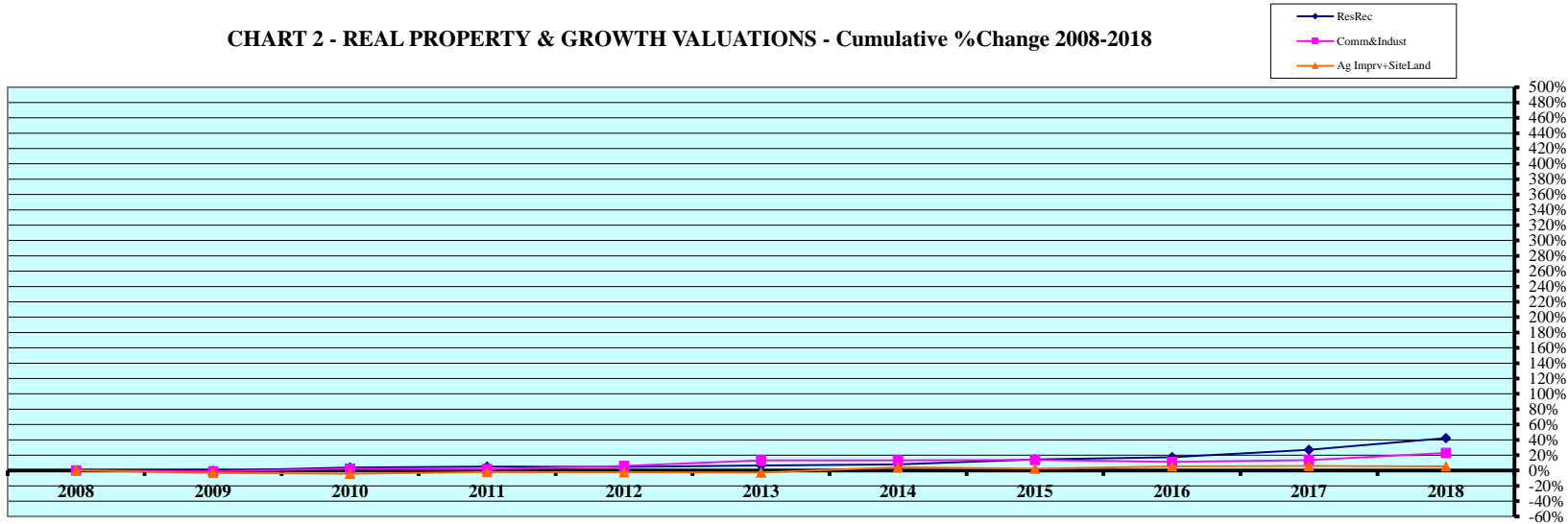
Rate Annual %chg: Residential & Recreational **3.79%** Commercial & Industrial **2.51%** Agricultural Land **11.02%**

Cnty# **22**
County **DAKOTA**

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	473,873,150	5,585,855	1.18%	468,287,295	--	--	274,166,870	5,639,710	2.06%	268,527,160	--	--
2009	476,522,750	4,222,975	0.89%	472,299,775	-0.33%	-0.33%	280,798,785	9,358,513	3.33%	271,440,272	-0.99%	-0.99%
2010	496,820,940	3,888,371	0.78%	492,932,569	3.44%	4.02%	284,249,075	3,192,875	1.12%	281,056,200	0.09%	2.51%
2011	501,185,330	3,848,580	0.77%	497,336,750	0.10%	4.95%	291,733,760	12,175,565	4.17%	279,558,195	-1.65%	1.97%
2012	502,500,760	6,318,041	1.26%	496,182,719	-1.00%	4.71%	301,092,850	10,974,769	3.64%	290,118,081	-0.55%	5.82%
2013	510,940,590	5,995,957	1.17%	504,944,633	0.49%	6.56%	312,057,535	1,758,447	0.56%	310,299,088	3.06%	13.18%
2014	518,318,960	6,316,100	1.22%	512,002,860	0.21%	8.05%	313,465,455	3,054,755	0.97%	310,410,700	-0.53%	13.22%
2015	553,789,005	11,605,273	2.10%	542,183,732	4.60%	14.42%	313,009,740	814,845	0.26%	312,194,895	-0.41%	13.87%
2016	567,882,380	12,201,020	2.15%	555,681,360	0.34%	17.26%	312,064,410	7,371,555	2.36%	304,692,855	-2.66%	11.13%
2017	612,304,985	10,482,070	1.71%	601,822,915	5.98%	27.00%	311,422,240	266,715	0.09%	311,155,525	-0.29%	13.49%
2018	687,202,300	13,247,700	1.93%	673,954,600	10.07%	42.22%	351,204,640	14,208,924	4.05%	336,995,716	8.21%	22.92%
Rate Ann%chg	3.79%						2.51%					
							C & I w/o growth					
							0.43%					

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						
2008	27,893,385	8,358,990	36,252,375	1,073,888	2.96%	35,178,487	--	--	
2009	27,757,825	8,525,865	36,283,690	1,167,360	3.22%	35,116,330	-3.13%	-3.13%	
2010	26,969,890	8,473,335	35,443,225	729,701	2.06%	34,713,524	-4.33%	-4.24%	
2011	25,705,735	10,675,865	36,381,600	844,585	2.32%	35,537,015	0.26%	-1.97%	
2012	28,327,105	9,131,337	37,458,442	2,018,924	5.39%	35,439,518	-2.59%	-2.24%	
2013	28,332,370	9,493,300	37,825,670	2,489,400	6.58%	35,336,270	-5.67%	-2.53%	
2014	28,442,895	9,467,670	37,910,565	94,245	0.25%	37,816,320	-0.02%	4.31%	
2015	27,877,595	10,969,555	38,847,150	1,723,480	4.44%	37,123,670	-2.08%	2.40%	
2016	27,548,110	11,173,700	38,721,810	555,845	1.44%	38,165,965	-1.75%	5.28%	
2017	28,011,895	10,665,165	38,677,060	278,575	0.72%	38,398,485	-0.83%	5.92%	
2018	27,448,390	10,967,355	38,415,745	207,840	0.54%	38,207,905	-1.21%	5.39%	
Rate Ann%chg	-0.16%	2.75%	0.58%	Ag Imprv+Site w/o growth		-2.14%			

(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.

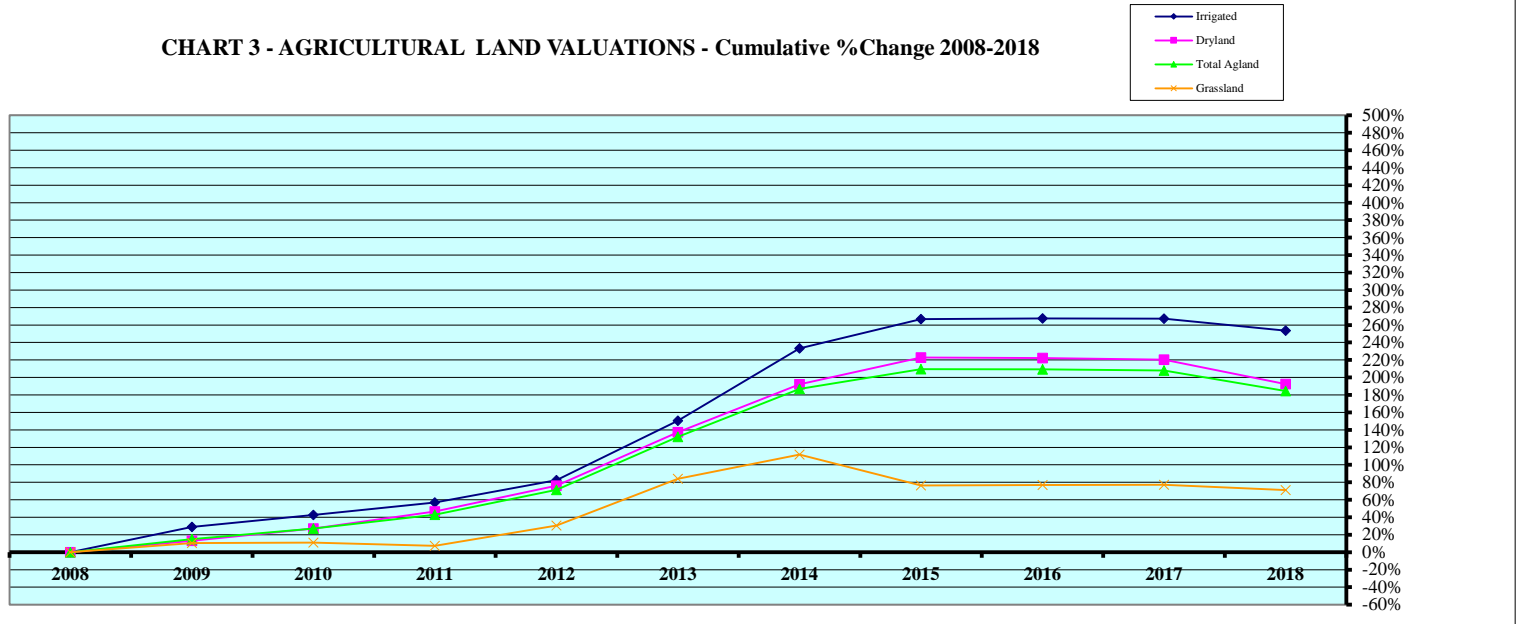
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	22
County	DAKOTA

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	28,102,045	--	--	--	155,717,615	--	--	--	26,577,780	--	--	--
2009	36,251,290	8,149,245	29.00%	29.00%	176,129,805	20,412,190	13.11%	13.11%	29,330,545	2,752,765	10.36%	10.36%
2010	40,101,055	3,849,765	10.62%	42.70%	197,933,220	21,803,415	12.38%	27.11%	29,511,310	180,765	0.62%	11.04%
2011	44,060,140	3,959,085	9.87%	56.79%	228,102,640	30,169,420	15.24%	46.48%	28,506,499	-1,004,811	-3.40%	7.26%
2012	51,237,299	7,177,159	16.29%	82.33%	274,295,692	46,193,052	20.25%	76.15%	34,705,386	6,198,887	21.75%	30.58%
2013	70,416,250	19,178,951	37.43%	150.57%	369,407,610	95,111,918	34.67%	137.23%	48,890,870	14,185,484	40.87%	83.95%
2014	93,662,510	23,246,260	33.01%	233.29%	454,763,675	85,356,065	23.11%	192.04%	56,268,770	7,377,900	15.09%	111.71%
2015	103,092,690	9,430,180	10.07%	266.85%	502,647,085	47,883,410	10.53%	222.79%	46,895,545	-9,373,225	-16.66%	76.45%
2016	103,276,295	183,605	0.18%	267.50%	501,723,420	-923,665	-0.18%	222.20%	47,034,510	138,965	0.30%	76.97%
2017	103,190,920	-85,375	-0.08%	267.20%	498,908,185	-2,815,235	-0.56%	220.39%	47,115,285	80,775	0.17%	77.27%
2018	99,357,615	-3,833,305	-3.71%	253.56%	455,224,465	-43,683,720	-8.76%	192.34%	45,481,395	-1,633,890	-3.47%	71.13%

Rate Ann.%chg: Irrigated 13.46% Dryland 11.32% Grassland 5.52%

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	953,090	--	--	--	0	--	--	--	211,350,530	--	--	--
2009	1,055,080	101,990	10.70%	10.70%	0	0	--	--	242,766,720	31,416,190	14.86%	14.86%
2010	1,254,965	199,885	18.95%	31.67%	0	0	--	--	268,800,550	26,033,830	10.72%	27.18%
2011	1,264,215	9,250	0.74%	32.64%	0	0	--	--	301,933,494	33,132,944	12.33%	42.86%
2012	2,066,502	802,287	63.46%	116.82%	(201,546)	-201,546	--	--	362,103,333	60,169,839	19.93%	71.33%
2013	1,941,200	-125,302	-6.06%	103.67%	(458,345)	-256,799	--	--	490,197,585	128,094,252	35.38%	131.94%
2014	1,412,635	-528,565	-27.23%	48.22%	580	458,925	--	--	606,108,170	115,910,585	23.65%	186.78%
2015	1,430,395	17,760	1.26%	50.08%	595	15	2.59%	--	654,066,310	47,958,140	7.91%	209.47%
2016	1,410,990	-19,405	-1.36%	48.04%	595	0	0.00%	--	653,445,810	-620,500	-0.09%	209.18%
2017	1,399,980	-11,010	-0.78%	46.89%	20,925	20,330	3416.81%	--	650,635,295	-2,810,515	-0.43%	207.85%
2018	1,350,880	-49,100	-3.51%	41.74%	580	-20,345	-97.23%	--	601,414,935	-49,220,360	-7.56%	184.56%

Cnty# 22
County DAKOTA

Rate Ann.%chg: Total Agric Land 11.02%

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	28,113,045	14,742	1,907			155,832,825	99,792	1,562			26,541,275	29,540	898		
2009	36,423,830	15,017	2,425	27.19%	27.19%	176,322,525	99,903	1,765	13.02%	13.02%	29,161,915	29,276	996	10.87%	10.87%
2010	40,101,055	16,620	2,413	-0.52%	26.53%	199,072,985	97,844	2,035	15.28%	30.29%	29,123,895	29,069	1,002	0.58%	11.51%
2011	44,528,985	16,391	2,717	12.59%	42.46%	228,257,800	97,373	2,344	15.21%	50.11%	28,555,470	29,327	974	-2.81%	8.37%
2012	51,175,765	14,613	3,502	28.91%	83.65%	274,361,500	96,368	2,847	21.45%	82.32%	34,790,785	28,988	1,200	23.26%	33.58%
2013	70,402,325	14,614	4,817	37.56%	152.62%	369,040,745	96,151	3,838	34.81%	145.79%	48,831,685	28,744	1,699	41.55%	89.08%
2014	92,980,020	16,749	5,551	15.23%	191.11%	456,164,085	96,627	4,721	23.00%	202.31%	55,642,745	28,717	1,938	14.06%	115.66%
2015	103,198,255	16,827	6,133	10.47%	221.60%	503,253,555	96,312	5,225	10.68%	234.61%	46,615,355	28,870	1,615	-16.67%	79.71%
2016	103,045,205	16,802	6,133	0.00%	221.60%	502,552,035	96,246	5,222	-0.07%	234.37%	46,834,665	29,198	1,604	-0.66%	78.53%
2017	103,803,820	16,920	6,135	0.03%	221.70%	501,182,750	95,967	5,222	0.02%	234.43%	46,839,410	28,992	1,616	0.72%	79.81%
2018	99,357,615	16,861	5,893	-3.95%	209.01%	454,456,325	95,673	4,750	-9.04%	204.19%	44,902,780	28,982	1,549	-4.10%	72.44%

Rate Annual %chg Average Value/Acre: 11.94%

11.77%

5.60%

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	953,225	5,766	165			0	0				211,440,370	149,840	1,411		
2009	1,049,630	6,048	174	4.97%	4.97%	0	0				242,957,900	150,245	1,617	14.60%	14.60%
2010	1,250,395	6,670	187	8.02%	13.39%	0	0				269,548,330	150,203	1,795	10.98%	27.17%
2011	1,253,165	6,695	187	-0.15%	13.22%	0	0				302,595,420	149,786	2,020	12.57%	43.16%
2012	2,069,225	9,284	223	19.07%	34.82%	0	0				362,397,275	149,253	2,428	20.19%	72.07%
2013	1,956,800	9,291	211	-5.51%	27.39%	168,940	266	635			490,400,495	149,066	3,290	35.49%	133.14%
2014	1,411,170	6,697	211	0.05%	27.45%	244,130	348	702	10.58%		606,442,150	149,138	4,066	23.60%	188.16%
2015	1,427,045	6,606	216	2.52%	30.66%	244,145	348	702	0.01%		654,738,355	148,963	4,395	8.09%	211.48%
2016	1,423,035	6,592	216	-0.07%	30.56%	595	3	215	-69.39%		653,855,535	148,842	4,393	-0.05%	211.31%
2017	1,402,790	6,533	215	-0.53%	29.88%	595	3	215	0.00%		653,229,365	148,415	4,401	0.19%	211.91%
2018	1,349,515	6,432	210	-2.29%	26.91%	580	3	209	-2.52%		600,066,815	147,951	4,056	-7.85%	187.42%

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DAKOTA

Rate Annual %chg Average Value/Acre: 11.14%

(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
Aglnd 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
21,006	DAKOTA	69,834,467	27,328,066	27,783,559	687,202,300	252,888,435	98,316,205	0	601,414,935	27,448,390	10,967,355	0	1,803,183,712
cnty sector value % of total value:		3.87%	1.52%	1.54%	38.11%	14.02%	5.45%		33.35%	1.52%	0.61%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,919	DAKOTA CITY	1,936,472	591,894	976,533	69,140,550	9,816,465	6,741,005	0	96,200	0	0	0	89,299,119
9.14%	%sector of county sector	2.77%	2.17%	3.51%	10.06%	3.88%	6.86%		0.02%				4.95%
	%sector of municipality	2.17%	0.66%	1.09%	77.43%	10.99%	7.55%		0.11%				100.00%
840	EMERSON	94,069	70,745	7,376	9,921,740	1,170,025	0	0	0	0	0	0	11,263,955
4.00%	%sector of county sector	0.13%	0.26%	0.03%	1.44%	0.46%							0.62%
	%sector of municipality	0.84%	0.63%	0.07%	88.08%	10.39%							100.00%
549	HOMER	435,730	279,177	543,405	18,438,030	2,201,840	0	0	0	0	0	0	21,898,182
2.61%	%sector of county sector	0.62%	1.02%	1.96%	2.68%	0.87%							1.21%
	%sector of municipality	1.99%	1.27%	2.48%	84.20%	10.05%							100.00%
236	HUBBARD	157,324	0	0	6,683,760	1,102,925	0	0	0	0	0	0	7,944,009
1.12%	%sector of county sector	0.23%			0.97%	0.44%							0.44%
	%sector of municipality	1.98%			84.14%	13.88%							100.00%
223	JACKSON	12,699,045	62,650	14,073	11,514,605	2,509,795	181,330	0	0	0	0	0	26,981,498
1.06%	%sector of county sector	18.18%	0.23%	0.05%	1.68%	0.99%	0.18%						1.50%
	%sector of municipality	47.07%	0.23%	0.05%	42.68%	9.30%	0.67%						100.00%
13,353	SOUTH SIOUX CITY	33,425,698	11,951,963	6,995,168	376,548,865	201,134,810	52,507,990	0	649,025	19,095	28,060	0	683,260,674
63.57%	%sector of county sector	47.86%	43.74%	25.18%	54.79%	79.53%	53.41%		0.11%	0.07%	0.26%		37.89%
	%sector of municipality	4.89%	1.75%	1.02%	55.11%	29.44%	7.68%		0.09%	0.00%	0.00%		100.00%
17,120	Total Municipalities	48,748,338	12,956,429	8,536,555	492,247,550	217,935,860	59,430,325	0	745,225	19,095	28,060	0	840,647,437
81.50%	%all municip.sectors of cnty	69.81%	47.41%	30.73%	71.63%	86.18%	60.45%		0.12%	0.07%	0.26%		46.62%