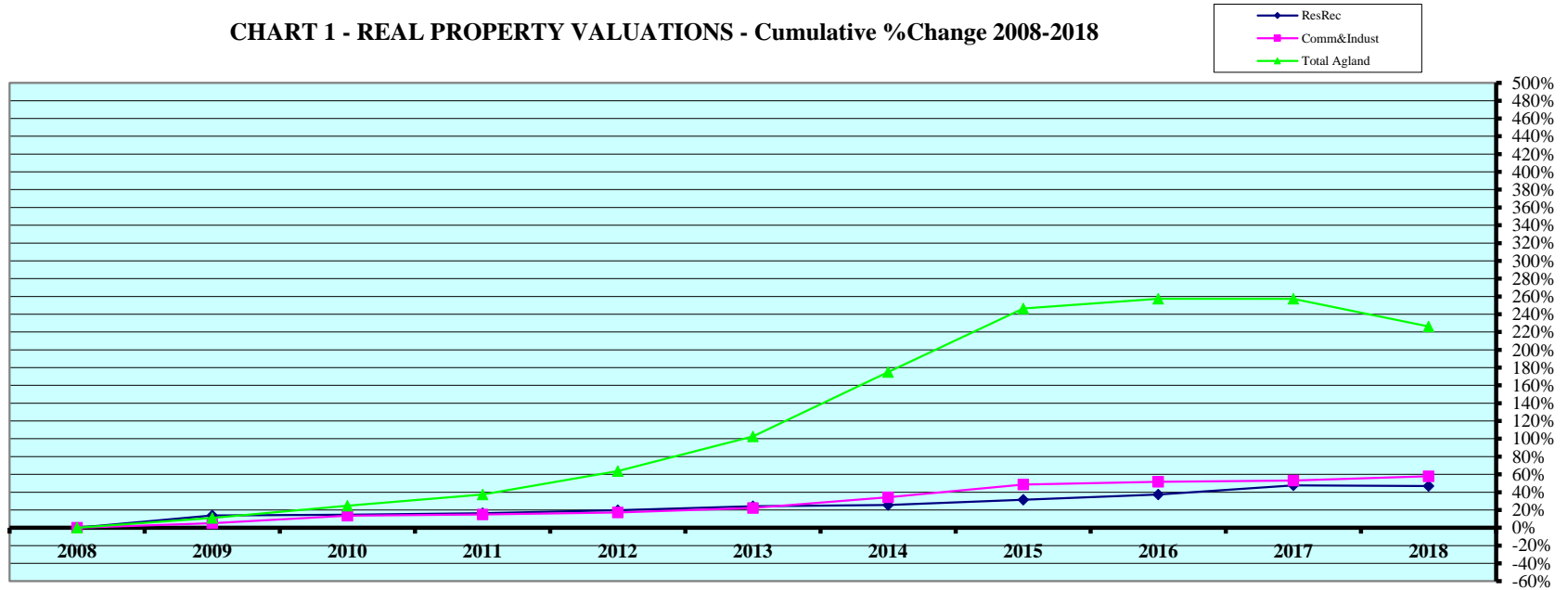


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	45,651,008	--	--	--	14,757,254	--	--	--	209,194,399	--	--	--
2009	51,928,282	6,277,274	13.75%	13.75%	15,525,605	768,351	5.21%	5.21%	232,091,617	22,897,218	10.95%	10.95%
2010	52,281,060	352,778	0.68%	14.52%	16,745,440	1,219,835	7.86%	13.47%	261,200,582	29,108,965	12.54%	24.86%
2011	53,052,071	771,011	1.47%	16.21%	16,950,620	205,180	1.23%	14.86%	287,406,487	26,205,905	10.03%	37.39%
2012	54,616,760	1,564,689	2.95%	19.64%	17,310,824	360,204	2.13%	17.30%	342,320,389	54,913,902	19.11%	63.64%
2013	56,695,775	2,079,015	3.81%	24.19%	18,016,208	705,384	4.07%	22.08%	423,642,816	81,322,427	23.76%	102.51%
2014	57,265,187	569,412	1.00%	25.44%	19,833,229	1,817,021	10.09%	34.40%	574,950,032	151,307,216	35.72%	174.84%
2015	59,992,811	2,727,624	4.76%	31.42%	21,934,456	2,101,227	10.59%	48.64%	724,821,727	149,871,695	26.07%	246.48%
2016	62,752,118	2,759,307	4.60%	37.46%	22,362,106	427,650	1.95%	51.53%	747,320,413	22,498,686	3.10%	257.24%
2017	67,391,438	4,639,320	7.39%	47.62%	22,594,307	232,201	1.04%	53.11%	747,374,509	54,096	0.01%	257.26%
2018	67,069,482	-321,956	-0.48%	46.92%	23,303,443	709,136	3.14%	57.91%	682,428,280	-64,946,229	-8.69%	226.22%

Rate Annual %chg: Residential & Recreational **3.92%**

Commercial & Industrial **4.67%**

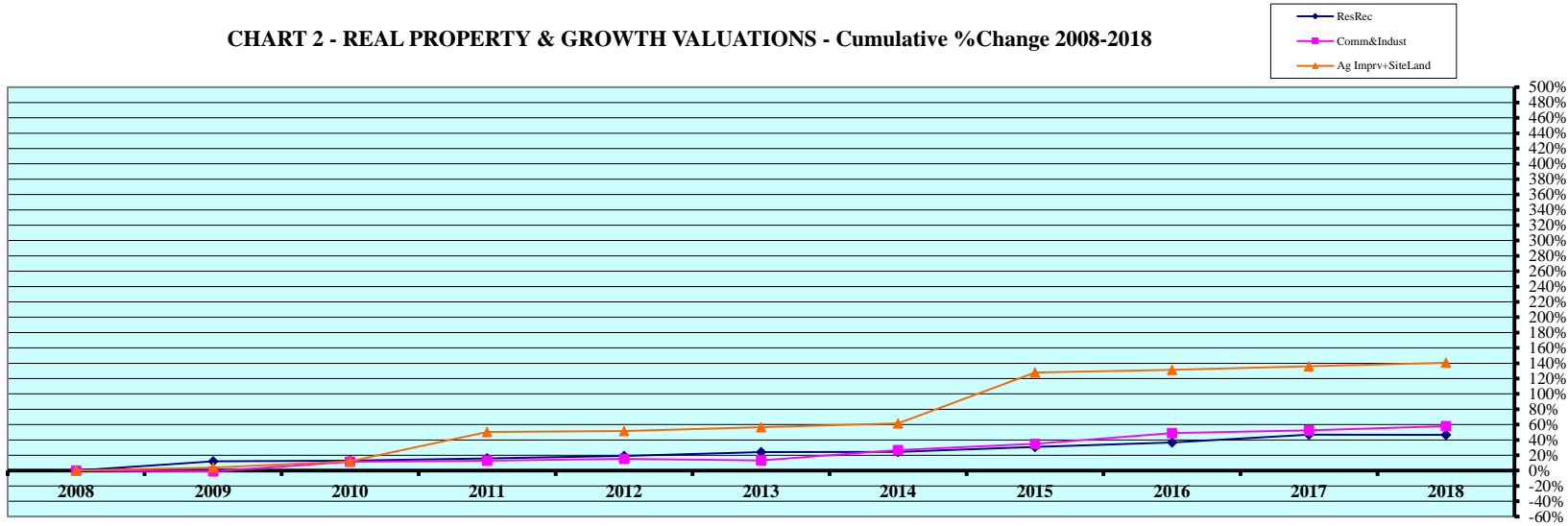
Agricultural Land **12.55%**

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County **FRONTIER**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	45,651,008	171,986	0.38%	45,479,022	--	--	14,757,254	118,683	0.80%	14,638,571	--	--
2009	51,928,282	706,536	1.36%	51,221,746	12.20%	12.20%	15,525,605	921,755	5.94%	14,603,850	-1.04%	-1.04%
2010	52,281,060	695,828	1.33%	51,585,232	-0.66%	13.00%	16,745,440	270,000	1.61%	16,475,440	6.12%	11.64%
2011	53,052,071	171,969	0.32%	52,880,102	1.15%	15.84%	16,950,620	258,610	1.53%	16,692,010	-0.32%	13.11%
2012	54,616,760	267,971	0.49%	54,348,789	2.44%	19.05%	17,310,824	282,322	1.63%	17,028,502	0.46%	15.39%
2013	56,695,775	104,119	0.18%	56,591,656	3.62%	23.97%	18,016,208	1,299,623	7.21%	16,716,585	-3.43%	13.28%
2014	57,265,187	422,223	0.74%	56,842,964	0.26%	24.52%	19,833,229	1,144,598	5.77%	18,688,631	3.73%	26.64%
2015	59,992,811	271,146	0.45%	59,721,665	4.29%	30.82%	21,934,456	2,007,909	9.15%	19,926,547	0.47%	35.03%
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	36.63%	22,362,106	387,869	1.73%	21,974,237	0.18%	48.90%
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	46.89%	22,594,307	111,891	0.50%	22,482,416	0.54%	52.35%
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	46.58%	23,303,443	0	0.00%	23,303,443	3.14%	57.91%
Rate Ann%chg	<b>3.92%</b>						<b>4.67%</b>					
							C & I w/o growth					
							<b>0.98%</b>					

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				% 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	Growth Value				
2008	20,563,566	9,872,506	30,436,072	575,347	1.89%	29,860,725	--	
2009	21,838,948	10,816,979	32,655,927	1,047,853	3.21%	31,608,074	3.85%	
2010	22,334,698	12,570,772	34,905,470	791,479	2.27%	34,113,991	12.08%	
2011	25,451,145	20,716,088	46,167,233	383,543	0.83%	45,783,690	50.43%	
2012	25,654,690	21,132,427	46,787,117	657,684	1.41%	46,129,433	51.56%	
2013	26,962,052	22,396,000	49,358,052	1,754,035	3.55%	47,604,017	56.41%	
2014	27,218,575	22,894,876	50,113,451	923,250	1.84%	49,190,201	61.62%	
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	127.85%	
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	131.50%	
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	135.94%	
2018	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	140.62%	
Rate Ann%chg	<b>6.19%</b>	<b>13.97%</b>	<b>9.29%</b>	Ag Imprv+Site w/o growth		<b>7.96%</b>		

(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.

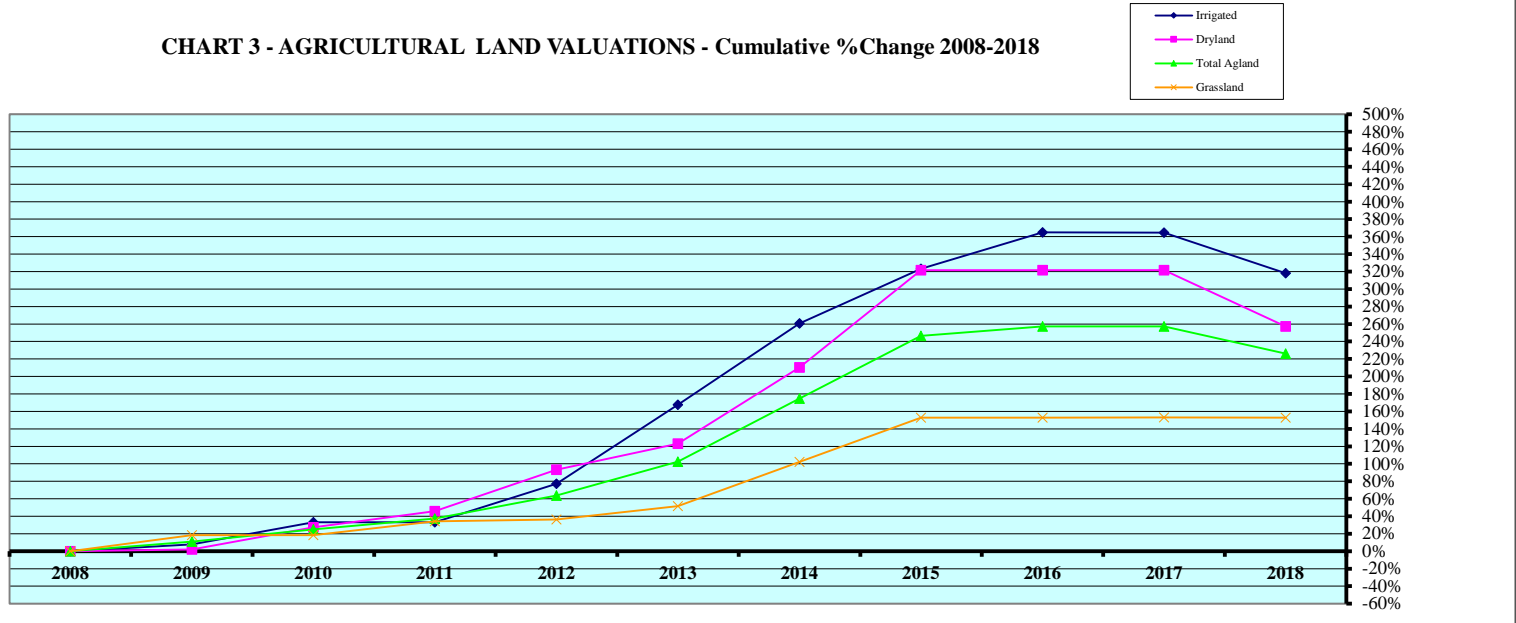
Sources:  
Value; 2008 - 2018 CTL  
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

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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	53,733,219	--	--	--	61,867,828	--	--	--	93,593,352	--	--	--
2009	57,920,496	4,187,277	7.79%	7.79%	63,121,218	1,253,390	2.03%	2.03%	110,769,578	17,176,226	18.35%	18.35%
2010	71,573,725	13,653,229	23.57%	33.20%	78,732,524	15,611,306	24.73%	27.26%	110,894,333	124,755	0.11%	18.49%
2011	71,575,751	2,026	0.00%	33.21%	90,167,033	11,434,509	14.52%	45.74%	125,663,703	14,769,370	13.32%	34.27%
2012	95,225,460	23,649,709	33.04%	77.22%	119,592,175	29,425,142	32.63%	93.30%	127,502,754	1,839,051	1.46%	36.23%
2013	143,824,512	48,599,052	51.04%	167.66%	137,985,058	18,392,883	15.38%	123.03%	141,833,246	14,330,492	11.24%	51.54%
2014	193,782,968	49,958,456	34.74%	260.64%	192,026,028	54,040,970	39.16%	210.38%	189,141,036	47,307,790	33.35%	102.09%
2015	227,371,967	33,588,999	17.33%	323.15%	260,760,046	68,734,018	35.79%	321.48%	236,689,714	47,548,678	25.14%	152.89%
2016	249,800,253	22,428,286	9.86%	364.89%	260,808,004	47,958	0.02%	321.56%	236,712,156	22,442	0.01%	152.92%
2017	249,646,195	-154,058	-0.06%	364.60%	260,857,009	49,005	0.02%	321.64%	236,871,305	159,149	0.07%	153.09%
2018	224,718,978	-24,927,217	-9.99%	318.21%	221,025,754	-39,831,255	-15.27%	257.25%	236,683,548	-187,757	-0.08%	152.88%

Rate Ann.%chg: Irrigated **15.38%** Dryland **13.58%** Grassland **9.72%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	0	--	--	--	0	--	--	--	209,194,399	--	--	--
2009	0	0			280,325	280,325			232,091,617	22,897,218	10.95%	10.95%
2010	0	0			0	-280,325	-100.00%		261,200,582	29,108,965	12.54%	24.86%
2011	0	0			0	0			287,406,487	26,205,905	10.03%	37.39%
2012	0	0			0	0			342,320,389	54,913,902	19.11%	63.64%
2013	0	0			0	0			423,642,816	81,322,427	23.76%	102.51%
2014	0	0			0	0			574,950,032	151,307,216	35.72%	174.84%
2015	0	0			0	0			724,821,727	149,871,695	26.07%	246.48%
2016	0	0			0	0			747,320,413	22,498,686	3.10%	257.24%
2017	0	0			0	0			747,374,509	54,096	0.01%	257.26%
2018	0	0			0	0			682,428,280	-64,946,229	-8.69%	226.22%

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County **FRONTIER**

Rate Ann.%chg: Total Agric Land **12.55%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018** (from County Abstract Reports)<sup>(1)</sup>

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	53,804,108	75,302	715			61,851,102	157,583	392			93,602,060	363,948	257		
2009	58,142,187	75,326	772	8.03%	8.03%	63,092,465	157,425	401	2.11%	2.11%	110,891,598	363,578	305	18.59%	18.59%
2010	71,520,632	74,845	956	23.80%	33.74%	78,762,652	158,007	498	24.38%	27.00%	110,868,297	363,502	305	0.00%	18.59%
2011	71,481,169	74,859	955	-0.07%	33.64%	90,220,805	157,350	573	15.03%	46.08%	125,664,437	364,244	345	13.11%	34.14%
2012	95,226,097	74,821	1,273	33.29%	78.12%	119,593,628	157,319	760	32.58%	93.68%	127,510,636	364,308	350	1.45%	36.09%
2013	143,824,512	75,417	1,907	49.84%	166.90%	137,985,084	157,559	876	15.20%	123.13%	141,835,285	363,679	390	11.43%	51.64%
2014	193,782,307	75,527	2,566	34.54%	259.09%	192,033,009	157,398	1,220	39.31%	210.84%	189,137,795	363,726	520	33.33%	102.19%
2015	227,400,649	76,624	2,968	15.67%	315.36%	260,768,361	156,133	1,670	36.89%	325.52%	236,685,277	364,127	650	25.00%	152.74%
2016	249,782,976	76,466	3,267	10.07%	357.18%	260,779,569	156,133	1,670	0.00%	325.54%	236,710,004	364,165	650	0.00%	152.74%
2017	249,786,444	76,425	3,268	0.06%	357.43%	260,857,129	156,178	1,670	0.00%	325.54%	236,723,282	364,185	650	0.00%	152.74%
2018	224,718,978	76,478	2,938	-10.10%	311.24%	221,025,751	156,170	1,415	-15.26%	260.59%	236,683,559	364,124	650	0.00%	152.74%

Rate Annual %chg Average Value/Acre:

15.19%

13.68%

9.72%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	0	0				0	0				209,257,270	596,833	351		
2009	0	0				0	0				232,126,250	596,329	389	11.02%	11.02%
2010	0	0				0	0				261,151,581	596,354	438	12.50%	24.90%
2011	0	0				0	0				287,366,411	596,453	482	10.02%	37.41%
2012	0	0				0	0				342,330,361	596,448	574	19.13%	63.70%
2013	0	0				0	0				423,644,881	596,656	710	23.71%	102.51%
2014	0	0				0	0				574,953,111	596,651	964	35.72%	174.84%
2015	0	0				0	0				724,854,287	596,883	1,214	26.02%	246.36%
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	257.15%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	257.18%
2018	0	0				0	0				682,428,288	596,772	1,144	-8.69%	226.15%

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Rate Annual %chg Average Value/Acre:

12.55%

(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

