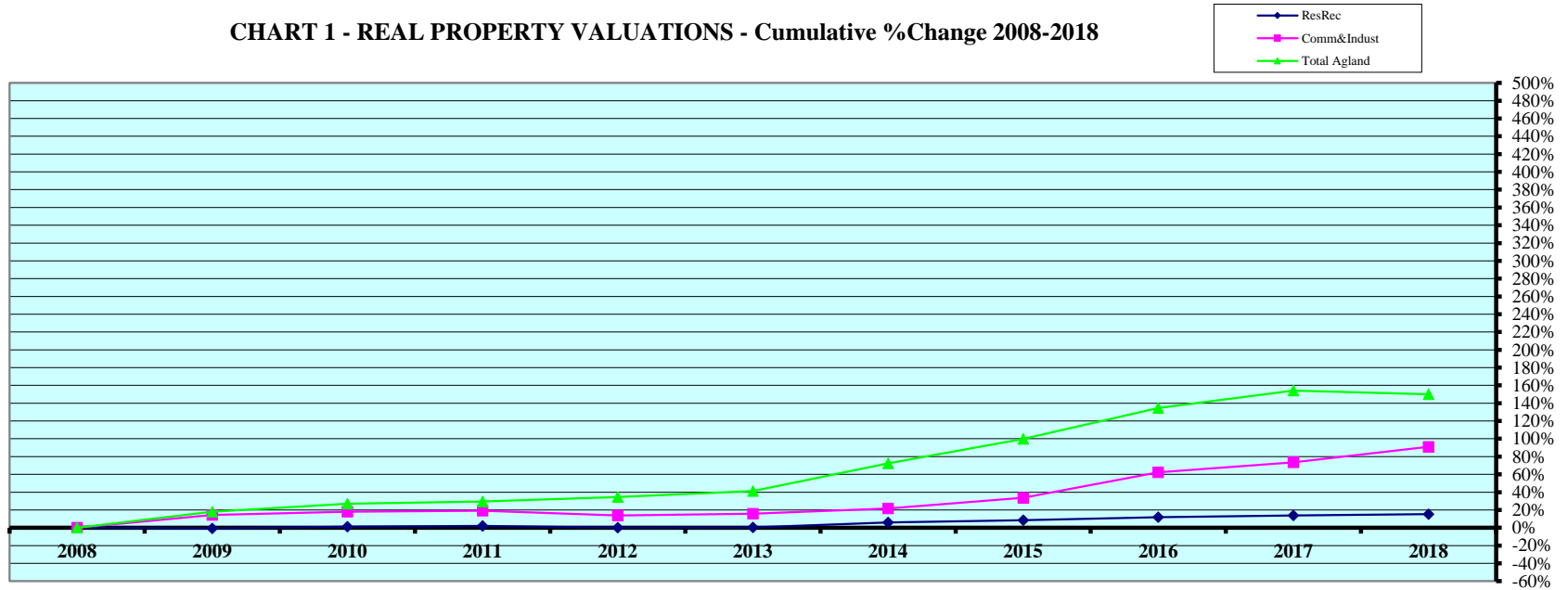


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



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	37,861,835	--	--	--	5,979,079	--	--	--	210,651,127	--	--	--
2009	37,543,254	-318,581	-0.84%	-0.84%	6,842,213	863,134	14.44%	14.44%	248,301,133	37,650,006	17.87%	17.87%
2010	38,326,921	783,667	2.09%	1.23%	7,058,896	216,683	3.17%	18.06%	267,245,131	18,943,998	7.63%	26.87%
2011	38,632,651	305,730	0.80%	2.04%	7,115,863	56,967	0.81%	19.01%	272,800,252	5,555,121	2.08%	29.50%
2012	37,837,848	-794,803	-2.06%	-0.06%	6,803,565	-312,298	-4.39%	13.79%	283,496,945	10,696,693	3.92%	34.58%
2013	38,019,620	181,772	0.48%	0.42%	6,926,795	123,230	1.81%	15.85%	297,417,528	13,920,583	4.91%	41.19%
2014	40,159,399	2,139,779	5.63%	6.07%	7,279,269	352,474	5.09%	21.75%	363,281,468	65,863,940	22.15%	72.46%
2015	41,090,872	931,473	2.32%	8.53%	7,998,608	719,339	9.88%	33.78%	420,886,780	57,605,312	15.86%	99.80%
2016	42,356,059	1,265,187	3.08%	11.87%	9,696,292	1,697,684	21.22%	62.17%	494,074,921	73,188,141	17.39%	134.55%
2017	43,068,012	711,953	1.68%	13.75%	10,380,604	684,312	7.06%	73.62%	535,360,536	41,285,615	8.36%	154.15%
2018	43,653,598	585,586	1.36%	15.30%	11,419,787	1,039,183	10.01%	91.00%	526,784,989	-8,575,547	-1.60%	150.07%

Rate Annual %chg: Residential & Recreational **1.43%**

Commercial & Industrial **6.68%**

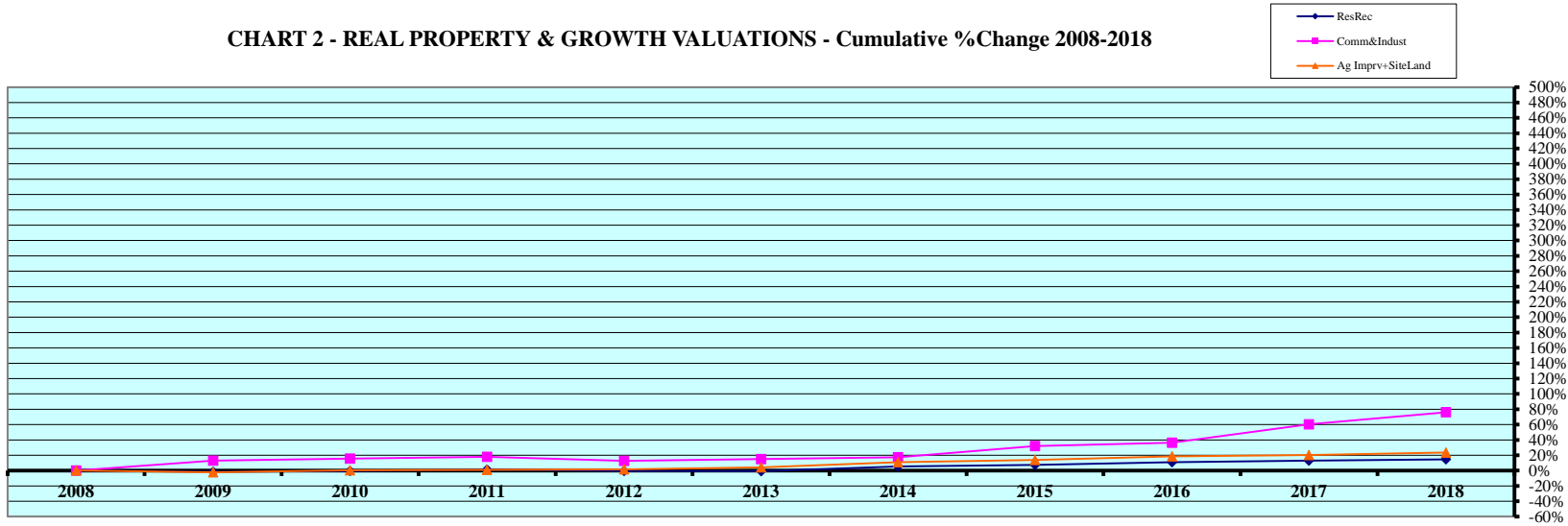
Agricultural Land **9.60%**

Cnty# **35**
County **GARDEN**

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	37,861,835	291,165	0.77%	37,570,670	--	--	5,979,079	16,969	0.28%	5,962,110	--	--
2009	37,543,254	298,957	0.80%	37,244,297	-1.63%	-1.63%	6,842,213	84,142	1.23%	6,758,071	13.03%	13.03%
2010	38,326,921	691,016	1.80%	37,635,905	0.25%	-0.60%	7,058,896	141,953	2.01%	6,916,943	1.09%	15.69%
2011	38,632,651	252,158	0.65%	38,380,493	0.14%	1.37%	7,115,863	71,051	1.00%	7,044,812	-0.20%	17.82%
2012	37,837,848	124,546	0.33%	37,713,302	-2.38%	-0.39%	6,803,565	69,499	1.02%	6,734,066	-5.37%	12.63%
2013	38,019,620	468,291	1.23%	37,551,329	-0.76%	-0.82%	6,926,795	41,485	0.60%	6,885,310	1.20%	15.16%
2014	40,159,399	242,720	0.60%	39,916,679	4.99%	5.43%	7,279,269	264,905	3.64%	7,014,364	1.26%	17.32%
2015	41,090,872	399,120	0.97%	40,691,752	1.33%	7.47%	7,998,608	101,537	1.27%	7,897,071	8.49%	32.08%
2016	42,356,059	347,180	0.82%	42,008,879	2.23%	10.95%	9,696,292	1,548,785	15.97%	8,147,507	1.86%	36.27%
2017	43,068,012	338,010	0.78%	42,730,002	0.88%	12.86%	10,380,604	798,090	7.69%	9,582,514	-1.17%	60.27%
2018	43,653,598	255,481	0.59%	43,398,117	0.77%	14.62%	11,419,787	895,290	7.84%	10,524,497	1.39%	76.02%
Rate Ann%chg	1.43%						6.68%					
							C & I w/o growth					
							2.16%					

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	18,568,535	13,086,629	31,655,164	611,451	1.93%	31,043,713	--	--
2009	19,102,953	12,576,470	31,679,423	729,528	2.30%	30,949,895	-2.23%	-2.23%
2010	19,370,508	12,664,400	32,034,908	278,565	0.87%	31,756,343	0.24%	0.32%
2011	19,596,050	12,819,198	32,415,248	424,919	1.31%	31,990,329	-0.14%	1.06%
2012	19,580,238	12,998,853	32,579,091	394,323	1.21%	32,184,768	-0.71%	1.67%
2013	20,013,313	13,586,014	33,599,327	605,122	1.80%	32,994,205	1.27%	4.23%
2014	23,080,658	13,164,444	36,245,102	1,118,140	3.08%	35,126,962	4.55%	10.97%
2015	23,484,402	13,281,671	36,766,073	753,012	2.05%	36,013,061	-0.64%	13.77%
2016	24,448,197	13,637,014	38,085,211	579,720	1.52%	37,505,491	2.01%	18.48%
2017	24,544,626	14,111,822	38,656,448	543,765	1.41%	38,112,683	0.07%	20.40%
2018	25,253,000	15,067,782	40,320,782	1,203,770	2.99%	39,117,012	1.19%	23.57%
Rate Ann%chg	3.12%	1.42%	2.45%	Ag Imprv+Site w/o growth			0.56%	

(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.

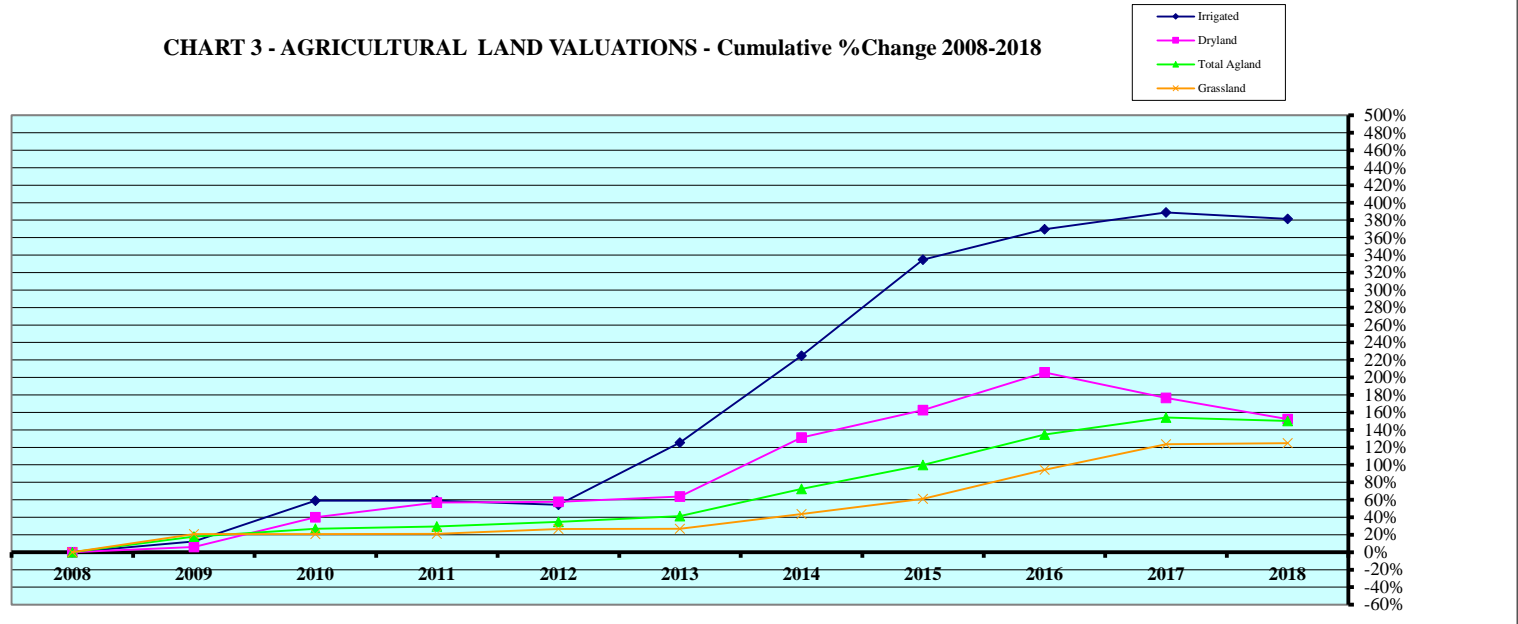
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	35
County	GARDEN

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	17,388,344	--	--	--	31,457,936	--	--	--	160,047,428	--	--	--
2009	19,510,007	2,121,663	12.20%	12.20%	33,334,404	1,876,468	5.97%	5.97%	193,186,528	33,139,100	20.71%	20.71%
2010	27,619,199	8,109,192	41.56%	58.84%	44,043,381	10,708,977	32.13%	40.01%	193,286,488	99,960	0.05%	20.77%
2011	27,622,866	3,667	0.01%	58.86%	49,331,766	5,288,385	12.01%	56.82%	193,546,388	259,900	0.13%	20.93%
2012	26,829,406	-793,460	-2.87%	54.30%	49,610,631	278,865	0.57%	57.70%	202,705,979	9,159,591	4.73%	26.65%
2013	39,185,028	12,355,622	46.05%	125.35%	51,489,832	1,879,201	3.79%	63.68%	202,868,478	162,499	0.08%	26.76%
2014	56,461,302	17,276,274	44.09%	224.71%	72,745,230	21,255,398	41.28%	131.25%	229,843,111	26,974,633	13.30%	43.61%
2015	75,619,377	19,158,075	33.93%	334.89%	82,641,122	9,895,892	13.60%	162.70%	257,694,649	27,851,538	12.12%	61.01%
2016	81,642,928	6,023,551	7.97%	369.53%	96,177,289	13,536,167	16.38%	205.73%	310,893,569	53,198,920	20.64%	94.25%
2017	84,994,241	3,351,313	4.10%	388.80%	86,990,676	-9,186,613	-9.55%	176.53%	357,796,101	46,902,532	15.09%	123.56%
2018	83,696,616	-1,297,625	-1.53%	381.34%	79,347,037	-7,643,639	-8.79%	152.23%	359,721,238	1,925,137	0.54%	124.76%

Rate Ann.%chg: Irrigated **17.02%** Dryland **9.69%** Grassland **8.44%**

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	156,726	--	--	--	1,600,693	--	--	--	210,651,127	--	--	--
2009	391,929	235,203	150.07%	150.07%	1,878,265	277,572	17.34%	17.34%	248,301,133	37,650,006	17.87%	17.87%
2010	391,928	-1	0.00%	150.07%	1,904,135	25,870	1.38%	18.96%	267,245,131	18,943,998	7.63%	26.87%
2011	391,905	-23	-0.01%	150.06%	1,907,327	3,192	0.17%	19.16%	272,800,252	5,555,121	2.08%	29.50%
2012	448,654	56,749	14.48%	186.27%	3,902,275	1,994,948	104.59%	143.79%	283,496,945	10,696,693	3.92%	34.58%
2013	448,882	228	0.05%	186.41%	3,425,308	-476,967	-12.22%	113.99%	297,417,528	13,920,583	4.91%	41.19%
2014	448,700	-182	-0.04%	186.30%	3,783,125	357,817	10.45%	136.34%	363,281,468	65,863,940	22.15%	72.46%
2015	895,396	446,696	99.55%	471.31%	4,036,236	253,111	6.69%	152.16%	420,886,780	57,605,312	15.86%	99.80%
2016	895,644	248	0.03%	471.47%	4,465,491	429,255	10.64%	178.97%	494,074,921	73,188,141	17.39%	134.55%
2017	895,795	151	0.02%	471.57%	4,683,723	218,232	4.89%	192.61%	535,360,536	41,285,615	8.36%	154.15%
2018	896,170	375	0.04%	471.81%	3,123,928	-1,559,795	-33.30%	95.16%	526,784,989	-8,575,547	-1.60%	150.07%

Cnty# **35**
County **GARDEN**

Rate Ann.%chg: Total Agric Land **9.60%**

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	17,388,344	39,078	445			31,681,245	107,460	295			159,867,163	867,253	184		
2009	19,492,579	39,156	498	11.88%	11.88%	33,341,056	106,574	313	6.11%	6.11%	193,225,487	868,049	223	20.76%	20.76%
2010	27,617,898	39,443	700	40.65%	57.36%	44,043,381	106,729	413	31.91%	39.97%	193,288,996	867,622	223	0.08%	20.85%
2011	27,622,866	39,450	700	0.00%	57.36%	49,331,766	106,772	462	11.96%	56.72%	193,569,887	867,590	223	0.15%	21.03%
2012	26,792,504	38,161	702	0.27%	57.79%	49,613,852	106,491	466	0.84%	58.03%	202,630,640	873,897	232	3.93%	25.79%
2013	39,317,508	38,367	1,025	45.96%	130.31%	51,488,551	106,355	484	3.91%	64.21%	202,851,911	874,438	232	0.05%	25.85%
2014	56,446,184	38,268	1,475	43.93%	231.49%	72,752,066	106,357	684	41.29%	132.02%	229,876,400	874,446	263	13.32%	42.61%
2015	75,832,743	38,623	1,963	33.11%	341.25%	82,854,584	105,492	785	14.82%	166.41%	257,798,811	874,961	295	12.08%	59.84%
2016	81,694,063	38,541	2,120	7.96%	376.37%	96,594,727	105,186	918	16.92%	211.49%	310,893,451	875,437	355	20.53%	92.65%
2017	85,119,854	38,610	2,205	4.01%	395.45%	86,467,763	104,738	826	-10.10%	180.02%	358,041,598	875,882	409	15.11%	121.76%
2018	83,709,687	37,969	2,205	0.00%	395.47%	79,347,029	105,542	752	-8.93%	155.01%	359,732,625	882,339	408	-0.26%	121.17%

Rate Annual %chg Average Value/Acre: 17.36%

9.81%

8.26%

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	156,726	15,673	10			1,600,693	7,530	213			210,694,171	1,036,995	203		
2009	391,929	15,673	25	150.07%	150.07%	1,878,265	7,529	249	17.36%	17.36%	248,329,316	1,036,982	239	17.86%	17.86%
2010	391,928	15,673	25	0.00%	150.07%	1,901,135	7,529	252	1.22%	18.79%	267,243,338	1,036,996	258	7.62%	26.84%
2011	391,928	15,673	25	0.00%	150.07%	1,904,327	7,529	253	0.17%	18.98%	272,820,774	1,037,015	263	2.09%	29.48%
2012	446,295	17,848	25	0.00%	150.06%	2,258,366	9,528	237	-6.29%	11.50%	281,741,657	1,045,925	269	2.39%	32.58%
2013	448,633	17,942	25	0.00%	150.06%	3,902,421	9,578	407	71.90%	91.68%	298,009,024	1,046,679	285	5.70%	40.13%
2014	448,881	17,952	25	0.00%	150.06%	3,701,741	9,619	385	-5.54%	81.05%	363,225,272	1,046,642	347	21.89%	70.81%
2015	895,396	17,904	50	100.00%	400.13%	4,141,433	9,624	430	11.82%	102.45%	421,522,967	1,046,603	403	16.05%	98.23%
2016	895,644	17,909	50	0.00%	400.13%	4,465,491	9,332	479	11.20%	125.12%	494,543,376	1,046,404	473	17.35%	132.61%
2017	895,796	17,912	50	0.00%	400.13%	4,924,995	9,257	532	11.18%	150.30%	535,450,006	1,046,399	512	8.27%	151.85%
2018	896,170	17,919	50	0.00%	400.13%	3,123,929	2,014	1,551	191.60%	629.88%	526,809,440	1,045,783	504	-1.56%	147.93%

35
GARDEN

Rate Annual %chg Average Value/Acre: 9.50%

(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
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5 - 2018 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
2,057	GARDEN	20,037,234	20,392,564	84,558,307	43,653,598	11,419,787	0	0	526,784,989	25,253,000	15,067,782	114,919	747,282,180
cnty sectorvalue % of total value:		2.68%	2.73%	11.32%	5.84%	1.53%			70.49%	3.38%	2.02%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
224	LEWELLEN	49,017	753,756	2,228,295	5,313,880	819,403	0	0	0	0	0	0	9,164,351
10.89%	%sector of county sector	0.24%	3.70%	2.64%	12.17%	7.18%							1.23%
	%sector of municipality	0.53%	8.22%	24.31%	57.98%	8.94%							100.00%
884	OSHKOSH	652,180	1,145,990	2,550,623	19,562,919	4,339,758	0	0	17,938	0	0	0	28,269,408
42.98%	%sector of county sector	3.25%	5.62%	3.02%	44.81%	38.00%			0.00%				3.78%
	%sector of municipality	2.31%	4.05%	9.02%	69.20%	15.35%			0.06%				100.00%
1,108	Total Municipalities	701,197	1,899,746	4,778,918	24,876,799	5,159,161	0	0	17,938	0	0	0	37,433,759
53.86%	%all municip.sectors of cnty	3.50%	9.32%	5.65%	56.99%	45.18%			0.00%				5.01%