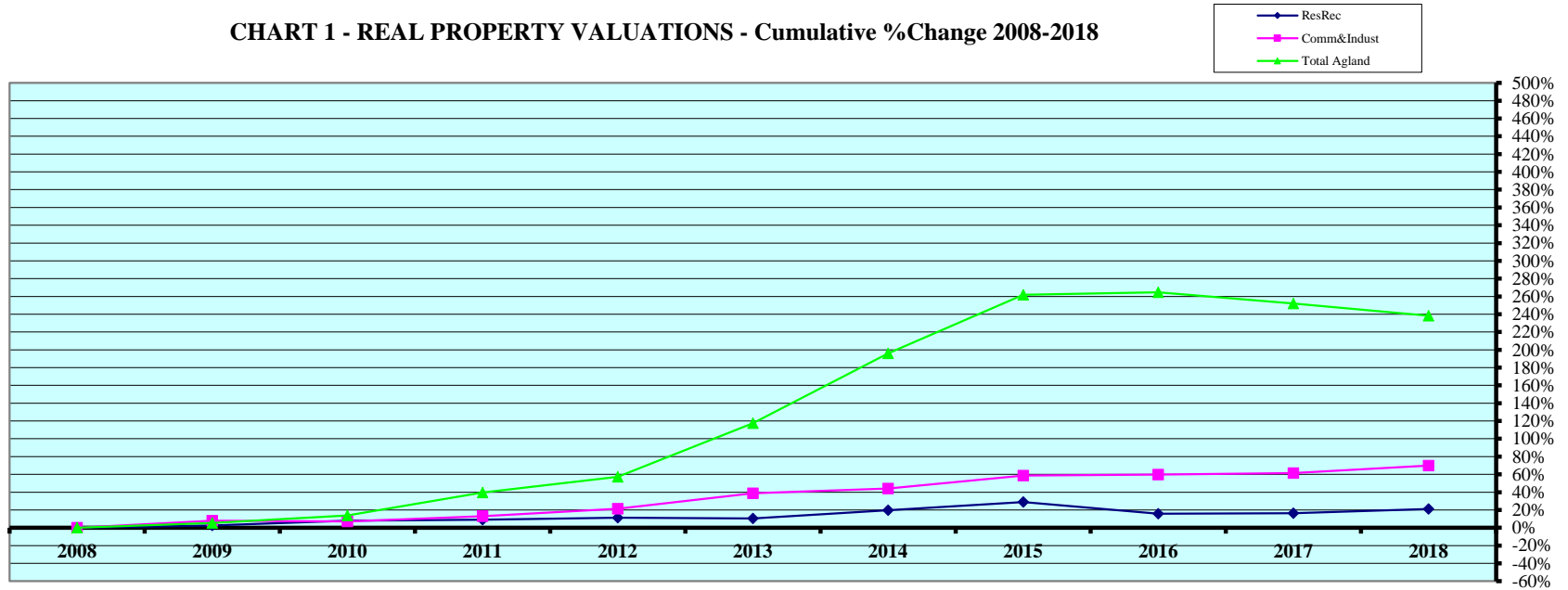


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



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	264,537,057	--	--	--	62,971,798	--	--	--	431,047,223	--	--	--
2009	271,586,664	7,049,607	2.66%	2.66%	67,930,383	4,958,585	7.87%	7.87%	454,803,759	23,756,536	5.51%	5.51%
2010	285,678,907	14,092,243	5.19%	7.99%	67,384,023	-546,360	-0.80%	7.01%	490,925,620	36,121,861	7.94%	13.89%
2011	288,482,170	2,803,263	0.98%	9.05%	71,154,462	3,770,439	5.60%	12.99%	601,148,199	110,222,579	22.45%	39.46%
2012	294,545,578	6,063,408	2.10%	11.34%	76,405,158	5,250,696	7.38%	21.33%	677,592,474	76,444,275	12.72%	57.20%
2013	292,511,588	-2,033,990	-0.69%	10.57%	87,429,003	11,023,845	14.43%	38.84%	937,428,313	259,835,839	38.35%	117.48%
2014	316,759,410	24,247,822	8.29%	19.74%	90,779,753	3,350,750	3.83%	44.16%	1,275,729,596	338,301,283	36.09%	195.96%
2015	340,913,018	24,153,608	7.63%	28.87%	99,831,964	9,052,211	9.97%	58.53%	1,559,165,373	283,435,777	22.22%	261.72%
2016	306,263,135	-34,649,883	-10.16%	15.77%	100,614,024	782,060	0.78%	59.78%	1,571,801,414	12,636,041	0.81%	264.65%
2017	307,824,158	1,561,023	0.51%	16.36%	101,659,312	1,045,288	1.04%	61.44%	1,517,378,410	-54,423,004	-3.46%	252.02%
2018	320,686,143	12,861,985	4.18%	21.23%	106,965,598	5,306,286	5.22%	69.86%	1,458,841,143	-58,537,267	-3.86%	238.44%

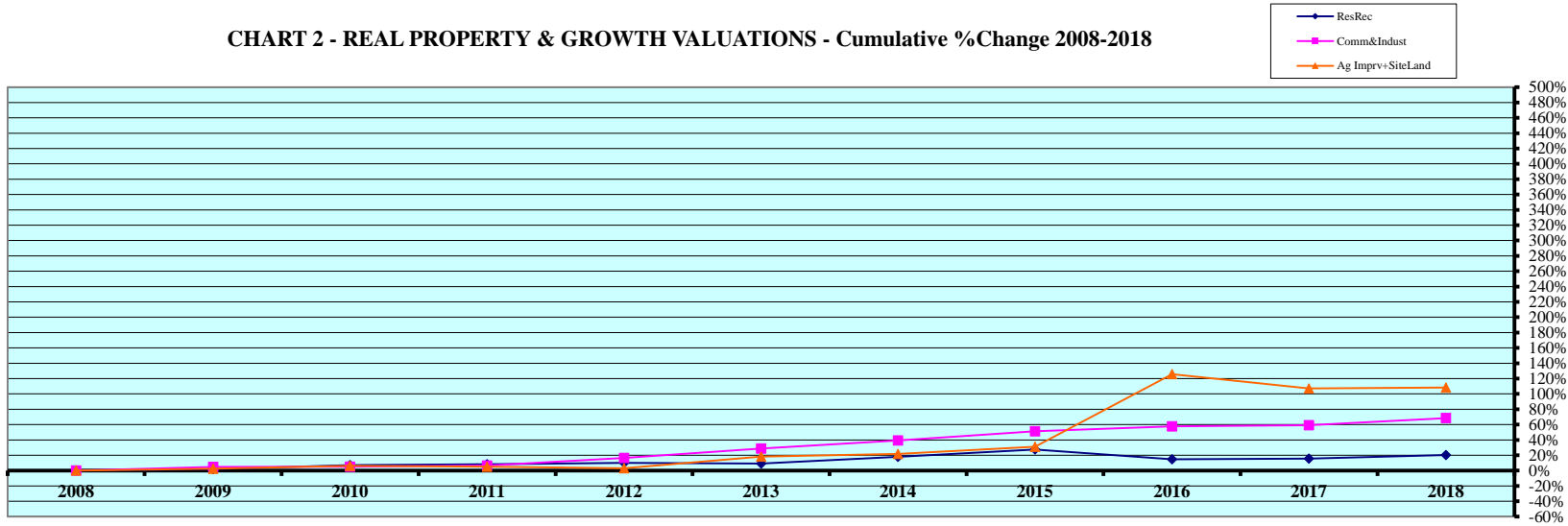
Rate Annual %chg: Residential & Recreational **1.94%** Commercial & Industrial **5.44%** Agricultural Land **12.97%**

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County **PHELPS**

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	264,537,057	2,985,903	1.13%	261,551,154	--	--	62,971,798	9,490,367	15.07%	53,481,431	--	--	
2009	271,586,664	2,155,539	0.79%	269,431,125	1.85%	1.85%	67,930,383	2,015,487	2.97%	65,914,896	4.67%	4.67%	
2010	285,678,907	2,581,909	0.90%	283,096,998	4.24%	7.02%	67,384,023	1,166,855	1.73%	66,217,168	-2.52%	5.15%	
2011	288,482,170	2,317,925	0.80%	286,164,245	0.17%	8.18%	71,154,462	3,978,845	5.59%	67,175,617	-0.31%	6.68%	
2012	294,545,578	3,567,407	1.21%	290,978,171	0.87%	10.00%	76,405,158	3,075,170	4.02%	73,329,988	3.06%	16.45%	
2013	292,511,588	3,445,907	1.18%	289,065,681	-1.86%	9.27%	87,429,003	6,264,645	7.17%	81,164,358	6.23%	28.89%	
2014	316,759,410	4,577,864	1.45%	312,181,546	6.72%	18.01%	90,779,753	3,000,565	3.31%	87,779,188	0.40%	39.39%	
2015	340,913,018	3,706,449	1.09%	337,206,569	6.46%	27.47%	99,831,964	4,509,805	4.52%	95,322,159	5.00%	51.37%	
2016	306,263,135	3,039,105	0.99%	303,224,030	-11.06%	14.62%	100,614,024	1,337,960	1.33%	99,276,064	-0.56%	57.65%	
2017	307,824,158	1,813,408	0.59%	306,010,750	-0.08%	15.68%	101,659,312	1,356,985	1.33%	100,302,327	-0.31%	59.28%	
2018	320,686,143	2,253,553	0.70%	318,432,590	3.45%	20.37%	106,965,598	920,190	0.86%	106,045,408	4.31%	68.40%	
Rate Ann%chg	1.94%						5.44%						2.00%

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	37,077,531	26,096,198	63,173,729	1,742,495	2.76%	61,431,234	--	--
2009	38,976,027	27,078,533	66,054,560	1,280,246	1.94%	64,774,314	2.53%	2.53%
2010	42,566,890	25,993,473	68,560,363	1,474,885	2.15%	67,085,478	1.56%	6.19%
2011	42,013,250	26,951,871	68,965,121	2,633,025	3.82%	66,332,096	-3.25%	5.00%
2012	43,048,985	24,539,530	67,588,515	2,475,301	3.66%	65,113,214	-5.59%	3.07%
2013	48,646,786	29,517,429	78,164,215	3,475,900	4.45%	74,688,315	10.50%	18.23%
2014	52,302,935	28,398,714	80,701,649	3,831,371	4.75%	76,870,278	-1.66%	21.68%
2015	55,127,595	29,537,887	84,665,482	1,902,520	2.25%	82,762,962	2.55%	31.01%
2016	107,716,190	39,719,469	147,435,659	4,844,380	3.29%	142,591,279	68.42%	125.71%
2017	92,000,773	40,718,196	132,718,969	1,800,418	1.36%	130,918,551	-11.20%	107.24%
2018	89,994,155	43,882,549	133,876,704	2,220,812	1.66%	131,655,892	-0.80%	108.40%
Rate Ann%chg	9.27%	5.33%	7.80%	Ag Imprv+Site w/o growth			6.31%	

(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.

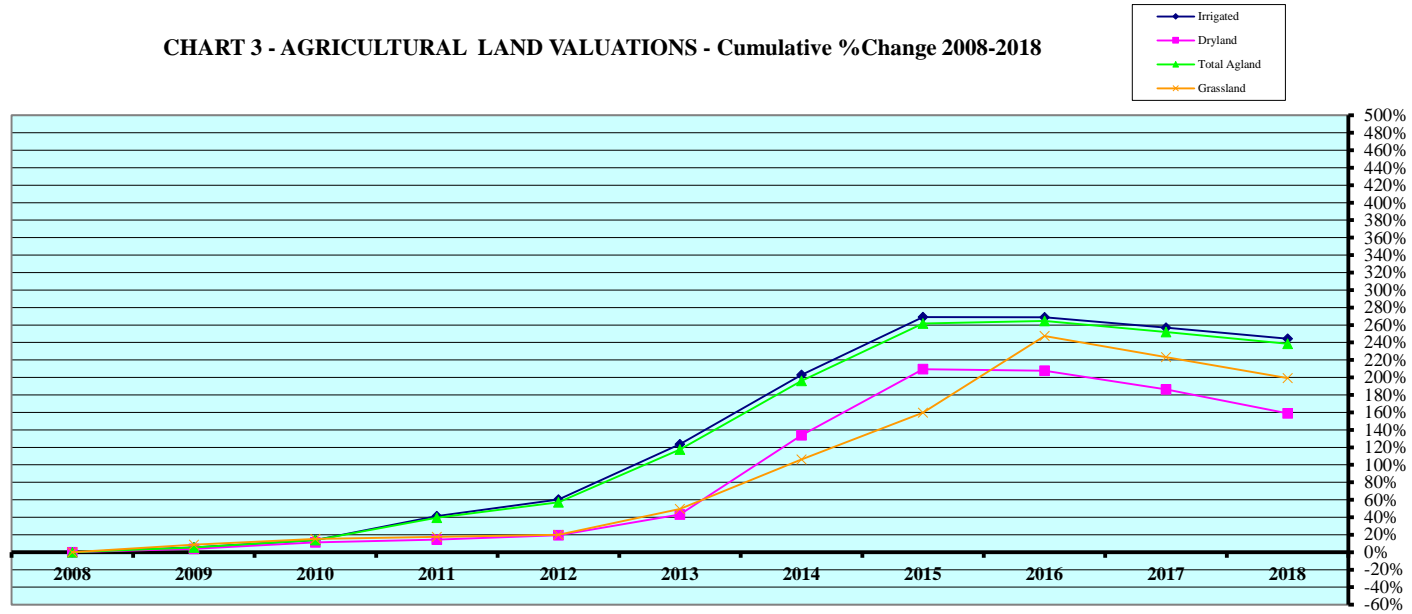
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

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County	PHELPS

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	396,734,400	--	--	--	16,733,376	--	--	--	15,173,744	--	--	--
2009	418,519,259	21,784,859	5.49%	5.49%	17,391,171	657,795	3.93%	3.93%	16,467,211	1,293,467	8.52%	8.52%
2010	452,008,500	33,489,241	8.00%	13.93%	18,620,888	1,229,717	7.07%	11.28%	17,499,082	1,031,871	6.27%	15.32%
2011	560,857,189	108,848,689	24.08%	41.37%	19,149,837	528,949	2.84%	14.44%	17,857,500	358,418	2.05%	17.69%
2012	636,201,958	75,344,769	13.43%	60.36%	19,995,168	845,331	4.41%	19.49%	18,189,259	331,759	1.86%	19.87%
2013	887,074,847	250,872,889	39.43%	123.59%	23,947,726	3,952,558	19.77%	43.11%	22,662,984	4,473,725	24.60%	49.36%
2014	1,201,449,428	314,374,581	35.44%	202.83%	39,141,121	15,193,395	63.44%	133.91%	31,280,900	8,617,916	38.03%	106.15%
2015	1,464,159,382	262,709,954	21.87%	269.05%	51,772,152	12,631,031	32.27%	209.39%	39,406,031	8,125,131	25.97%	159.70%
2016	1,463,830,930	-328,452	-0.02%	268.97%	51,503,869	-268,283	-0.52%	207.79%	52,711,170	13,305,139	33.76%	247.38%
2017	1,416,505,495	-47,325,435	-3.23%	257.04%	47,919,003	-3,584,866	-6.96%	186.37%	49,058,398	-3,652,772	-6.93%	223.31%
2018	1,366,207,864	-50,297,631	-3.55%	244.36%	43,343,799	-4,575,204	-9.55%	159.03%	45,409,661	-3,648,737	-7.44%	199.26%

Rate Ann.%chg: Irrigated **13.16%** Dryland **9.99%** Grassland **11.58%**

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	6,560	--	--	--	2,399,143	--	--	--	431,047,223	--	--	--
2009	6,483	-77	-1.17%	-1.17%	2,419,635	20,492	0.85%	0.85%	454,803,759	23,756,536	5.51%	5.51%
2010	7,726	1,243	19.17%	17.77%	2,789,424	369,789	15.28%	16.27%	490,925,620	36,121,861	7.94%	13.89%
2011	7,726	0	0.00%	17.77%	3,275,947	486,523	17.44%	36.55%	601,148,199	110,222,579	22.45%	39.46%
2012	8,159	433	5.60%	24.38%	3,197,930	-78,017	-2.38%	33.29%	677,592,474	76,444,275	12.72%	57.20%
2013	8,666	507	6.21%	32.10%	3,734,090	536,160	16.77%	55.64%	937,428,313	259,835,839	38.35%	117.48%
2014	9,513	847	9.77%	45.02%	3,848,634	114,544	3.07%	60.42%	1,275,729,596	338,301,283	36.09%	195.96%
2015	10,685	1,172	12.32%	62.88%	3,817,123	-31,511	-0.82%	59.10%	1,559,165,373	283,435,777	22.22%	261.72%
2016	13,187	2,502	23.42%	101.02%	3,742,258	-74,865	-1.96%	55.98%	1,571,801,414	12,636,041	0.81%	264.65%
2017	12,934	-253	-1.92%	97.16%	3,882,580	140,322	3.75%	61.83%	1,517,378,410	-54,423,004	-3.46%	252.02%
2018	12,812	-122	-0.94%	95.30%	3,867,007	-15,573	-0.40%	61.18%	1,458,841,143	-58,537,267	-3.86%	238.44%

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Rate Ann.%chg: Total Agric Land **12.97%**

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	396,743,165	254,015	1,562			16,731,771	19,398	863			15,174,121	39,281	386		
2009	422,037,797	254,083	1,661	6.35%	6.35%	17,426,323	19,427	897	3.99%	3.99%	16,606,090	39,395	422	9.12%	9.12%
2010	451,997,029	253,992	1,780	7.14%	13.94%	18,620,377	19,413	959	6.93%	11.20%	17,500,285	40,055	437	3.65%	13.10%
2011	560,684,875	254,250	2,205	23.92%	41.19%	19,232,685	19,454	989	3.07%	14.61%	17,851,572	39,651	450	3.05%	16.55%
2012	635,701,167	254,155	2,501	13.42%	60.14%	19,994,718	19,282	1,037	4.89%	20.22%	18,504,727	39,763	465	3.37%	20.47%
2013	880,783,872	254,593	3,460	38.32%	121.50%	23,869,868	19,221	1,242	19.76%	43.98%	22,009,057	39,064	563	21.07%	45.85%
2014	1,201,308,283	257,033	4,674	35.10%	199.24%	39,306,147	19,657	2,000	61.01%	131.82%	31,294,927	38,941	804	42.64%	108.04%
2015	1,464,212,613	257,369	5,689	21.73%	264.25%	51,430,529	19,581	2,626	31.35%	204.50%	39,676,126	38,546	1,029	28.08%	166.46%
2016	1,464,073,529	257,365	5,689	-0.01%	264.22%	51,581,812	19,683	2,621	-0.22%	203.83%	52,758,454	38,267	1,379	33.94%	256.90%
2017	1,413,413,279	257,437	5,490	-3.49%	251.52%	47,952,299	19,610	2,445	-6.69%	183.49%	52,151,719	38,079	1,370	-0.66%	254.54%
2018	1,366,197,832	258,194	5,291	-3.62%	238.78%	43,322,341	19,241	2,252	-7.92%	161.04%	45,423,603	37,518	1,211	-11.60%	213.42%

Rate Annual %chg Average Value/Acre: 12.98%

10.07%

12.10%

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	7,042	235	30			2,247,580	3,018	745			430,903,679	315,946	1,364		
2009	6,860	229	30	0.00%	0.00%	2,247,580	3,018	745	0.00%	0.00%	458,324,650	316,152	1,450	6.29%	6.29%
2010	8,279	237	35	16.59%	16.59%	2,543,269	3,191	797	7.02%	7.02%	490,669,239	316,887	1,548	6.81%	13.53%
2011	8,279	237	35	0.00%	16.59%	3,026,192	3,199	946	18.69%	27.02%	600,803,603	316,791	1,897	22.48%	39.06%
2012	8,279	237	35	0.00%	16.60%	3,026,097	3,199	946	0.00%	27.02%	677,234,988	316,636	2,139	12.78%	56.82%
2013	8,408	240	35	0.02%	16.62%	3,386,122	3,405	995	5.13%	33.54%	930,057,327	316,522	2,938	37.38%	115.45%
2014	8,595	246	35	0.00%	16.63%	3,661,500	3,706	988	-0.67%	32.64%	1,275,579,452	319,583	3,991	35.84%	192.66%
2015	9,641	275	35	0.01%	16.64%	3,692,036	3,742	987	-0.13%	32.47%	1,559,020,945	319,514	4,879	22.25%	257.76%
2016	11,023	315	35	0.00%	16.64%	3,692,759	3,755	983	-0.32%	32.04%	1,572,117,577	319,385	4,922	0.88%	260.91%
2017	12,864	368	35	-0.04%	16.60%	3,882,580	3,958	981	-0.25%	31.71%	1,517,412,741	319,452	4,750	-3.50%	248.28%
2018	12,812	366	35	0.02%	16.62%	3,867,007	3,943	981	-0.03%	31.67%	1,458,823,595	319,262	4,569	-3.80%	235.03%

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Rate Annual %chg Average Value/Acre: 12.85%

(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
9,188	PHELPS	147,779,709	75,251,922	19,612,621	320,683,593	88,421,963	18,543,635	2,550	1,458,841,143	89,994,155	43,882,549	0	2,263,013,840
<i>cnty sector value % of total value:</i>		<i>6.53%</i>	<i>3.33%</i>	<i>0.87%</i>	<i>14.17%</i>	<i>3.91%</i>	<i>0.82%</i>	<i>0.00%</i>	<i>64.46%</i>	<i>3.98%</i>	<i>1.94%</i>		<i>100.00%</i>
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
131	ATLANTA	6,177,306	129,348	361,945	2,881,089	1,604,705	0	0	0	0	0	0	11,154,393
<i>1.43%</i>	<i>%sector of county sector</i>	<i>4.18%</i>	<i>0.17%</i>	<i>1.85%</i>	<i>0.90%</i>	<i>1.81%</i>							<i>0.49%</i>
	<i>%sector of municipality</i>	<i>55.38%</i>	<i>1.16%</i>	<i>3.24%</i>	<i>25.83%</i>	<i>14.39%</i>							<i>100.00%</i>
750	BERTRAND	926,426	261,619	60,102	24,167,269	2,758,009	0	0	0	0	0	0	28,173,425
<i>8.16%</i>	<i>%sector of county sector</i>	<i>0.63%</i>	<i>0.35%</i>	<i>0.31%</i>	<i>7.54%</i>	<i>3.12%</i>							<i>1.24%</i>
	<i>%sector of municipality</i>	<i>3.29%</i>	<i>0.93%</i>	<i>0.21%</i>	<i>85.78%</i>	<i>9.79%</i>							<i>100.00%</i>
194	FUNK	1,025,288	238,356	606,984	7,787,330	4,171,405	0	0	0	0	0	0	13,829,363
<i>2.11%</i>	<i>%sector of county sector</i>	<i>0.69%</i>	<i>0.32%</i>	<i>3.09%</i>	<i>2.43%</i>	<i>4.72%</i>							<i>0.61%</i>
	<i>%sector of municipality</i>	<i>7.41%</i>	<i>1.72%</i>	<i>4.39%</i>	<i>56.31%</i>	<i>30.16%</i>							<i>100.00%</i>
5,495	HOLDREGE	9,445,594	5,086,791	3,870,031	229,666,590	51,409,351	2,105,920	0	0	0	0	0	301,584,277
<i>59.81%</i>	<i>%sector of county sector</i>	<i>6.39%</i>	<i>6.76%</i>	<i>19.73%</i>	<i>71.62%</i>	<i>58.14%</i>	<i>11.36%</i>						<i>13.33%</i>
	<i>%sector of municipality</i>	<i>3.13%</i>	<i>1.69%</i>	<i>1.28%</i>	<i>76.15%</i>	<i>17.05%</i>	<i>0.70%</i>						<i>100.00%</i>
382	LOOMIS	518,688	416,971	51,325	14,697,033	10,242,562	0	0	0	0	0	0	25,926,579
<i>4.16%</i>	<i>%sector of county sector</i>	<i>0.35%</i>	<i>0.55%</i>	<i>0.26%</i>	<i>4.58%</i>	<i>11.58%</i>							<i>1.15%</i>
	<i>%sector of municipality</i>	<i>2.00%</i>	<i>1.61%</i>	<i>0.20%</i>	<i>56.69%</i>	<i>39.51%</i>							<i>100.00%</i>
6,952	Total Municipalities	18,093,302	6,133,085	4,950,387	279,199,311	70,186,032	2,105,920	0	0	0	0	0	380,668,037
<i>75.66%</i>	<i>%all munic.sectors of cnty</i>	<i>12.24%</i>	<i>8.15%</i>	<i>25.24%</i>	<i>87.06%</i>	<i>79.38%</i>	<i>11.36%</i>						<i>16.82%</i>