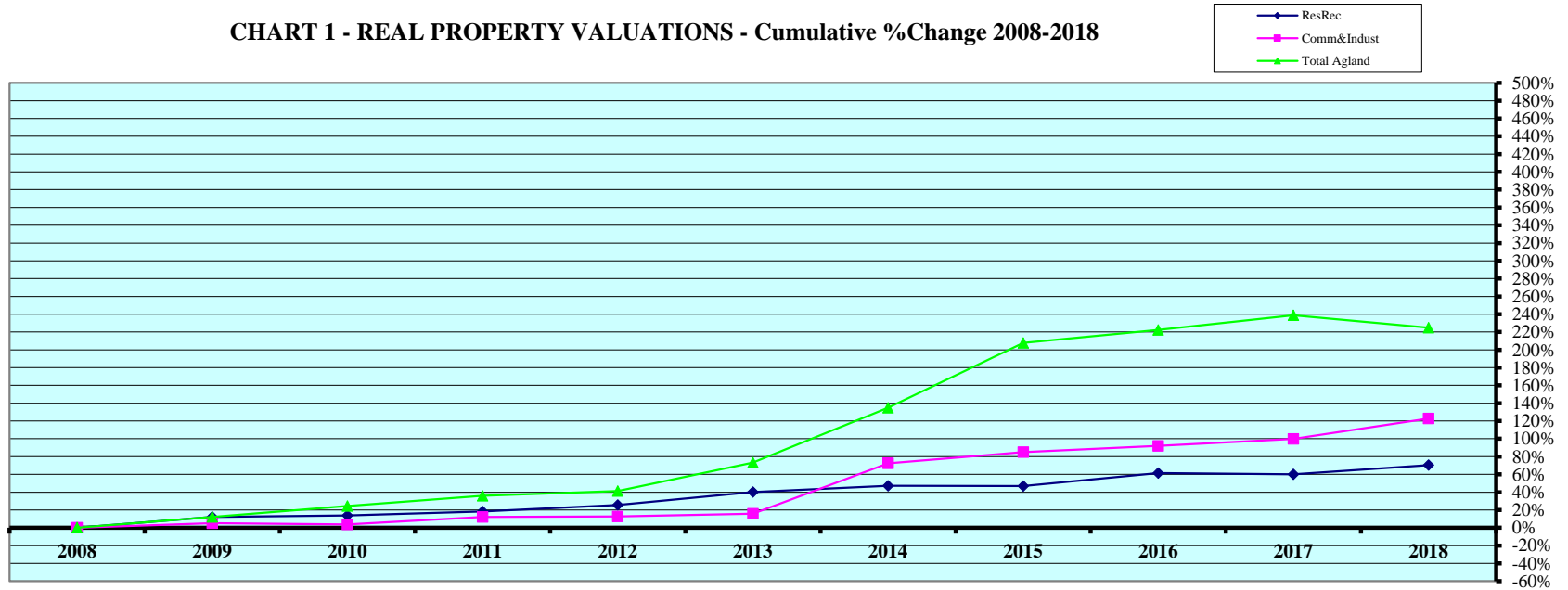


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018**



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	55,598,755	--	--	--	8,251,525	--	--	--	229,117,050	--	--	--
2009	62,372,010	6,773,255	12.18%	12.18%	8,669,055	417,530	5.06%	5.06%	257,162,550	28,045,500	12.24%	12.24%
2010	63,239,870	867,860	1.39%	13.74%	8,561,700	-107,355	-1.24%	3.76%	285,394,970	28,232,420	10.98%	24.56%
2011	65,730,355	2,490,485	3.94%	18.22%	9,260,265	698,565	8.16%	12.22%	311,538,070	26,143,100	9.16%	35.97%
2012	69,837,745	4,107,390	6.25%	25.61%	9,304,230	43,965	0.47%	12.76%	323,588,775	12,050,705	3.87%	41.23%
2013	77,847,595	8,009,850	11.47%	40.02%	9,543,480	239,250	2.57%	15.66%	396,651,080	73,062,305	22.58%	73.12%
2014	81,782,395	3,934,800	5.05%	47.09%	14,230,230	4,686,750	49.11%	72.46%	538,423,310	141,772,230	35.74%	135.00%
2015	81,602,390	-180,005	-0.22%	46.77%	15,258,250	1,028,020	7.22%	84.91%	705,278,830	166,855,520	30.99%	207.82%
2016	89,779,455	8,177,065	10.02%	61.48%	15,843,680	585,430	3.84%	92.01%	738,773,845	33,495,015	4.75%	222.44%
2017	88,949,205	-830,250	-0.92%	59.98%	16,489,380	645,700	4.08%	99.83%	776,220,545	37,446,700	5.07%	238.79%
2018	94,718,365	5,769,160	6.49%	70.36%	18,380,665	1,891,285	11.47%	122.75%	744,112,255	-32,108,290	-4.14%	224.77%

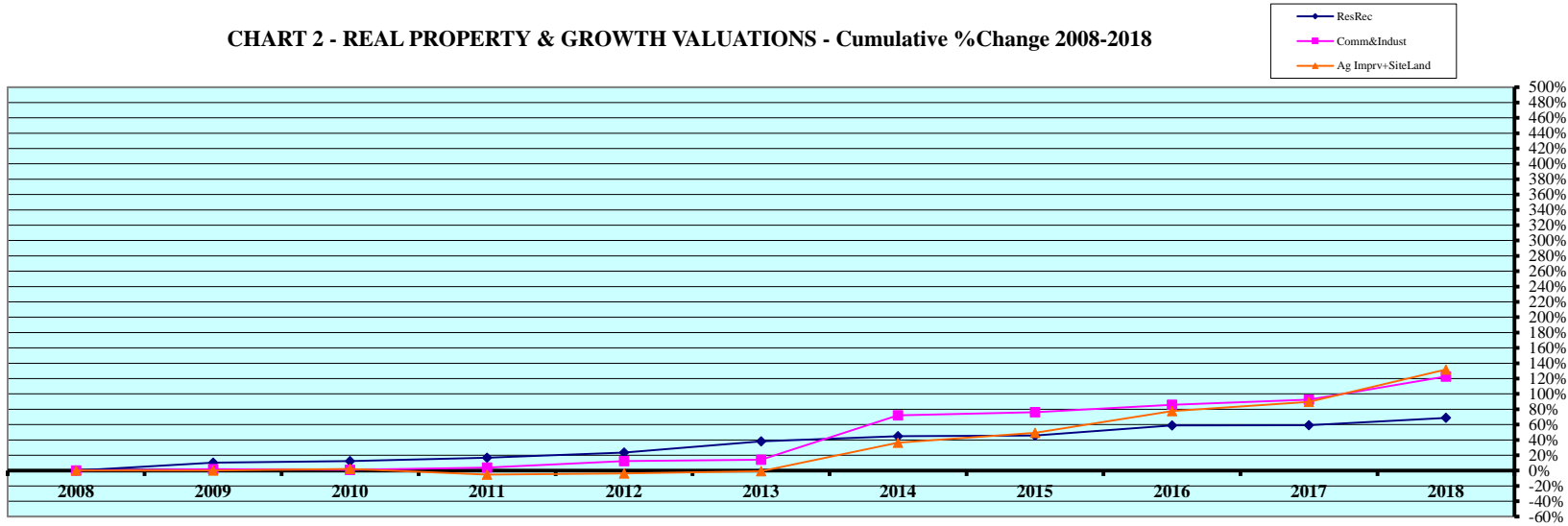
Rate Annual %chg: Residential & Recreational **5.47%** Commercial & Industrial **8.34%** Agricultural Land **12.50%**

Cnty# **82**  
County **SHERMAN**

**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	55,598,755	945,995	1.70%	54,652,760	--	--	8,251,525	34,580	0.42%	8,216,945	--	--			
2009	62,372,010	960,530	1.54%	61,411,480	10.45%	10.45%	8,669,055	256,125	2.95%	8,412,930	1.96%	1.96%			
2010	63,239,870	749,645	1.19%	62,490,225	0.19%	12.40%	8,561,700	222,140	2.59%	8,339,560	-3.80%	1.07%			
2011	65,730,355	757,000	1.15%	64,973,355	2.74%	16.86%	9,260,265	682,410	7.37%	8,577,855	0.19%	3.95%			
2012	69,837,745	1,202,852	1.72%	68,634,893	4.42%	23.45%	9,304,230	38,475	0.41%	9,265,755	0.06%	12.29%			
2013	77,847,595	991,065	1.27%	76,856,530	10.05%	38.23%	9,543,480	122,230	1.28%	9,421,250	1.26%	14.18%			
2014	81,782,395	1,180,375	1.44%	80,602,020	3.54%	44.97%	14,230,230	23,675	0.17%	14,206,555	48.86%	72.17%			
2015	81,602,390	594,400	0.73%	81,007,990	-0.95%	45.70%	15,258,250	731,317	4.79%	14,526,933	2.09%	76.05%			
2016	89,779,455	1,416,729	1.58%	88,362,726	8.28%	58.93%	15,843,680	509,220	3.21%	15,334,460	0.50%	85.84%			
2017	88,949,205	467,325	0.53%	88,481,880	-1.45%	59.14%	16,489,380	604,195	3.66%	15,885,185	0.26%	92.51%			
2018	94,718,365	928,525	0.98%	93,789,840	5.44%	68.69%	18,380,665	5,000	0.03%	18,375,665	11.44%	122.69%			
Rate Ann%chg	5.47%						4.27%	8.34%						C & I w/o growth	6.28%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			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	21,079,415	10,422,085	31,501,500	382,355	1.21%	31,119,145	--	--
2009	21,518,400	11,017,445	32,535,845	1,036,015	3.18%	31,499,830	-0.01%	-0.01%
2010	21,861,120	11,071,220	32,932,340	787,995	2.39%	32,144,345	-1.20%	2.04%
2011	19,470,950	11,188,595	30,659,545	800,545	2.61%	29,859,000	-9.33%	-5.21%
2012	19,237,595	11,966,050	31,203,645	873,407	2.80%	30,330,238	-1.07%	-3.72%
2013	19,697,200	12,790,610	32,487,810	1,266,424	3.90%	31,221,386	0.06%	-0.89%
2014	25,852,005	17,521,890	43,373,895	433,280	1.00%	42,940,615	32.17%	36.31%
2015	27,559,480	20,178,490	47,737,970	706,565	1.48%	47,031,405	8.43%	49.30%
2016	34,706,200	22,341,325	57,047,525	1,124,810	1.97%	55,922,715	17.15%	77.52%
2017	37,768,595	23,370,855	61,139,450	1,440,640	2.36%	59,698,810	4.65%	89.51%
2018	42,736,645	30,960,250	73,696,895	674,520	0.92%	73,022,375	19.44%	131.81%
Rate Ann%chg	7.32%	11.50%	8.87%	Ag Imprv+Site w/o growth			7.03%	

(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.

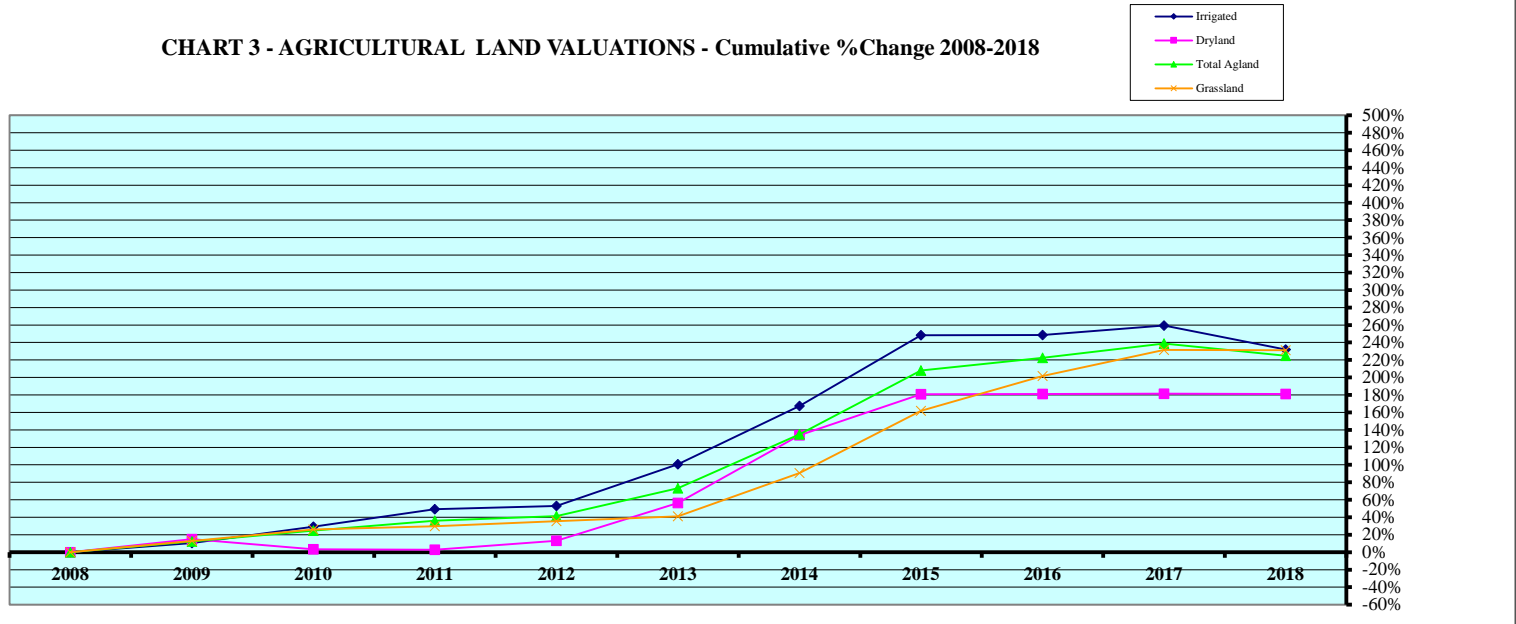
Sources:  
Value; 2008 - 2018 CTL  
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	82
County	SHERMAN

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	115,563,655	--	--	--	30,303,490	--	--	--	82,833,275	--	--	--
2009	127,506,270	11,942,615	10.33%	10.33%	34,813,240	4,509,750	14.88%	14.88%	93,365,315	10,532,040	12.71%	12.71%
2010	149,148,925	21,642,655	16.97%	29.06%	31,352,695	-3,460,545	-9.94%	3.46%	104,472,520	11,107,205	11.90%	26.12%
2011	172,429,535	23,280,610	15.61%	49.21%	31,141,655	-211,040	-0.67%	2.77%	107,539,485	3,066,965	2.94%	29.83%
2012	176,741,140	4,311,605	2.50%	52.94%	34,232,035	3,090,380	9.92%	12.96%	112,166,855	4,627,370	4.30%	35.41%
2013	231,856,620	55,115,480	31.18%	100.63%	47,391,400	13,159,365	38.44%	56.39%	116,935,570	4,768,715	4.25%	41.17%
2014	309,054,770	77,198,150	33.30%	167.43%	70,825,240	23,433,840	49.45%	133.72%	157,923,125	40,987,555	35.05%	90.65%
2015	402,528,370	93,473,600	30.24%	248.32%	85,098,460	14,273,220	20.15%	180.82%	216,853,125	58,930,000	37.32%	161.79%
2016	402,857,470	329,100	0.08%	248.60%	85,187,575	89,115	0.10%	181.11%	249,823,945	32,970,820	15.20%	201.60%
2017	415,368,970	12,511,500	3.11%	259.43%	85,285,875	98,300	0.12%	181.44%	274,579,220	24,755,275	9.91%	231.48%
2018	383,674,915	-31,694,055	-7.63%	232.00%	85,190,520	-95,355	-0.11%	181.12%	274,259,450	-319,770	-0.12%	231.10%

Rate Ann.%chg: Irrigated 12.75% Dryland 10.89% Grassland 12.72%

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	407,250	--	--	--	9,380	--	--	--	229,117,050	--	--	--
2009	1,330,315	923,065	226.66%	226.66%	147,410	138,030	1471.54%	1471.54%	257,162,550	28,045,500	12.24%	12.24%
2010	30,850	-1,299,465	-97.68%	-92.42%	389,980	242,570	164.55%	4057.57%	285,394,970	28,232,420	10.98%	24.56%
2011	30,850	0	0.00%	-92.42%	396,545	6,565	1.68%	4127.56%	311,538,070	26,143,100	9.16%	35.97%
2012	34,425	3,575	11.59%	-91.55%	414,320	17,775	4.48%	4317.06%	323,588,775	12,050,705	3.87%	41.23%
2013	34,425	0	0.00%	-91.55%	433,065	18,745	4.52%	4516.90%	396,651,080	73,062,305	22.58%	73.12%
2014	36,820	2,395	6.96%	-90.96%	583,355	150,290	34.70%	6119.14%	538,423,310	141,772,230	35.74%	135.00%
2015	66,600	29,780	80.88%	-83.65%	732,275	148,920	25.53%	7706.77%	705,278,830	166,855,520	30.99%	207.82%
2016	66,600	0	0.00%	-83.65%	838,255	105,980	14.47%	8836.62%	738,773,845	33,495,015	4.75%	222.44%
2017	65,500	-1,100	-1.65%	-83.92%	920,980	82,725	9.87%	9718.55%	776,220,545	37,446,700	5.07%	238.79%
2018	66,390	890	1.36%	-83.70%	920,980	0	0.00%	9718.55%	744,112,255	-32,108,290	-4.14%	224.77%

Cnty# 82  
County SHERMAN

Rate Ann.%chg: Total Agric Land 12.50%

**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	115,460,360	88,408	1,306			30,369,680	45,202	672			82,817,085	203,242	407		
2009	127,579,970	87,914	1,451	11.12%	11.12%	34,871,560	44,807	778	15.83%	15.83%	94,820,620	208,041	456	11.85%	11.85%
2010	149,135,460	88,062	1,694	16.70%	29.67%	31,389,900	44,783	701	-9.94%	4.33%	104,932,630	206,962	507	11.24%	24.43%
2011	171,444,730	88,666	1,934	14.18%	48.06%	31,121,400	44,410	701	-0.02%	4.30%	108,245,535	206,397	524	3.44%	28.71%
2012	175,683,975	89,588	1,961	1.42%	50.16%	34,420,640	44,714	770	9.85%	14.58%	112,763,110	205,208	550	4.78%	34.86%
2013	230,928,135	90,599	2,549	29.98%	95.17%	47,712,165	44,358	1,076	39.73%	60.09%	117,428,850	204,554	574	4.47%	40.88%
2014	309,057,025	91,152	3,391	33.02%	159.62%	71,175,290	43,953	1,619	50.55%	141.02%	158,345,060	204,391	775	34.95%	90.12%
2015	402,587,680	91,364	4,406	29.96%	237.40%	85,114,480	43,748	1,946	20.14%	189.57%	217,556,810	204,160	1,066	37.55%	161.51%
2016	402,607,600	91,372	4,406	0.00%	237.39%	85,141,850	43,747	1,946	0.04%	189.67%	249,693,345	203,455	1,227	15.17%	201.19%
2017	415,363,580	91,498	4,540	3.03%	247.60%	85,253,730	43,809	1,946	-0.01%	189.64%	274,542,340	203,658	1,348	9.84%	230.83%
2018	383,674,920	91,863	4,177	-8.00%	219.80%	85,229,535	43,797	1,946	0.00%	189.64%	274,141,045	203,362	1,348	0.00%	230.83%

Rate Annual %chg Average Value/Acre: 12.33%

11.22%

12.71%

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	408,700	4,549	90			0	0				229,055,825	341,401	671		
2009	13,435	149	90	0.23%	0.23%	0	0				257,285,585	340,911	755	12.49%	12.49%
2010	30,705	341	90	-0.05%	0.18%	900	10	90			285,489,595	340,159	839	11.21%	25.09%
2011	30,850	343	90	0.00%	0.18%	0	0				310,842,515	339,815	915	8.99%	36.34%
2012	30,850	343	90	0.00%	0.18%	0	0				322,898,575	339,852	950	3.87%	41.61%
2013	34,425	382	90	0.00%	0.19%	0	0				396,103,575	339,894	1,165	22.66%	73.70%
2014	34,425	382	90	0.00%	0.19%	0	0				538,611,800	339,878	1,585	35.98%	136.20%
2015	66,600	740	90	0.02%	0.21%	0	0				705,325,570	340,012	2,074	30.90%	209.19%
2016	66,600	740	90	0.00%	0.21%	838,255	686	1,223			738,347,650	339,999	2,172	4.69%	223.67%
2017	66,600	740	90	0.00%	0.21%	920,980	686	1,343	9.87%		776,147,230	340,391	2,280	5.00%	239.85%
2018	65,500	728	90	0.00%	0.21%	920,980	686	1,343	0.00%		744,031,980	340,435	2,186	-4.15%	225.75%

82  
SHERMAN

Rate Annual %chg Average Value/Acre: 12.54%

(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

