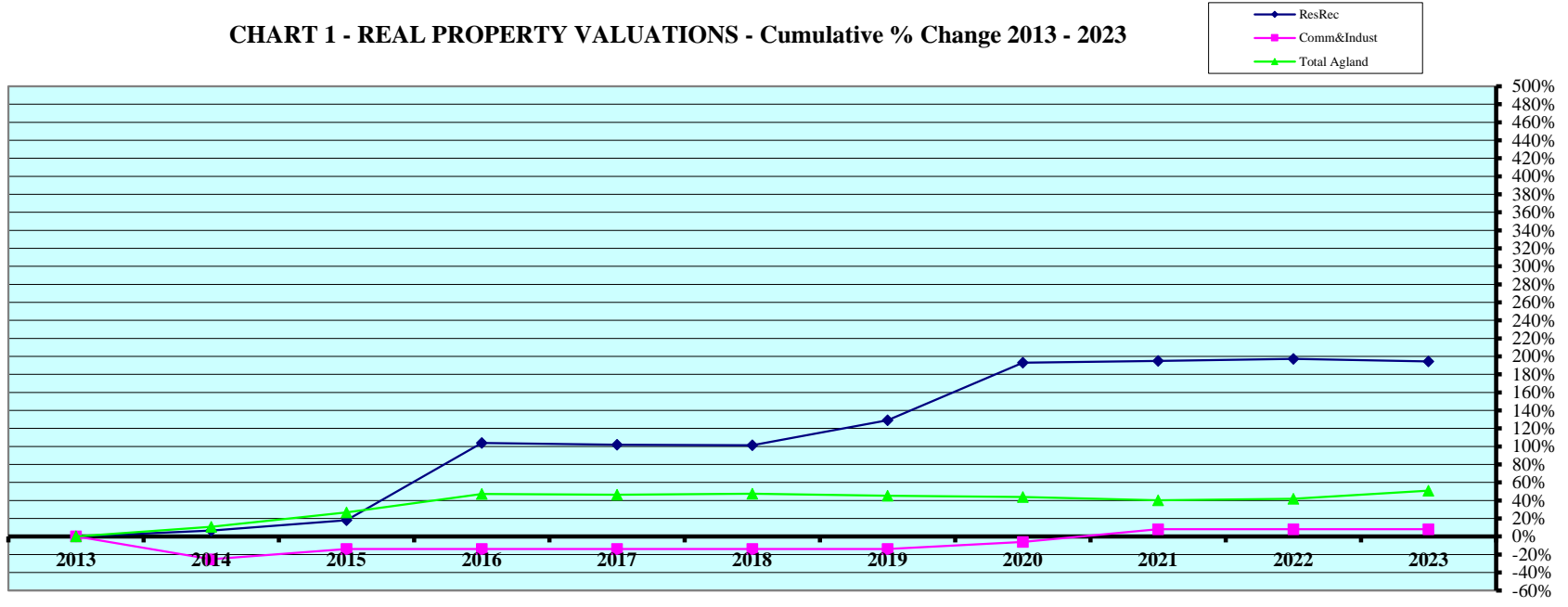


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	2,729,749	-	-	-	204,690	-	-	-	151,428,941	-	-	-
2014	2,910,139	180,390	6.61%	6.61%	152,917	-51,773	-25.29%	-25.29%	167,734,823	16,305,882	10.77%	10.77%
2015	3,219,784	309,645	10.64%	17.95%	176,394	23,477	15.35%	-13.82%	192,086,964	24,352,141	14.52%	26.85%
2016	5,565,849	2,346,065	72.86%	103.90%	176,394	0	0.00%	-13.82%	222,929,331	30,842,367	16.06%	47.22%
2017	5,511,633	-54,216	-0.97%	101.91%	176,394	0	0.00%	-13.82%	221,589,099	-1,340,232	-0.60%	46.33%
2018	5,497,229	-14,404	-0.26%	101.38%	176,364	-30	-0.02%	-13.84%	223,514,529	1,925,430	0.87%	47.60%
2019	6,251,425	754,196	13.72%	129.01%	176,364	0	0.00%	-13.84%	220,108,883	-3,405,646	-1.52%	45.35%
2020	7,997,519	1,746,094	27.93%	192.98%	192,022	15,658	8.88%	-6.19%	217,975,149	-2,133,734	-0.97%	43.95%
2021	8,049,549	52,030	0.65%	194.88%	221,214	29,192	15.20%	8.07%	212,179,719	-5,795,430	-2.66%	40.12%
2022	8,114,607	65,058	0.81%	197.27%	221,214	0	0.00%	8.07%	214,901,287	2,721,568	1.28%	41.92%
2023	8,035,426	-79,181	-0.98%	194.37%	221,214	0	0.00%	8.07%	228,499,453	13,598,166	6.33%	50.90%

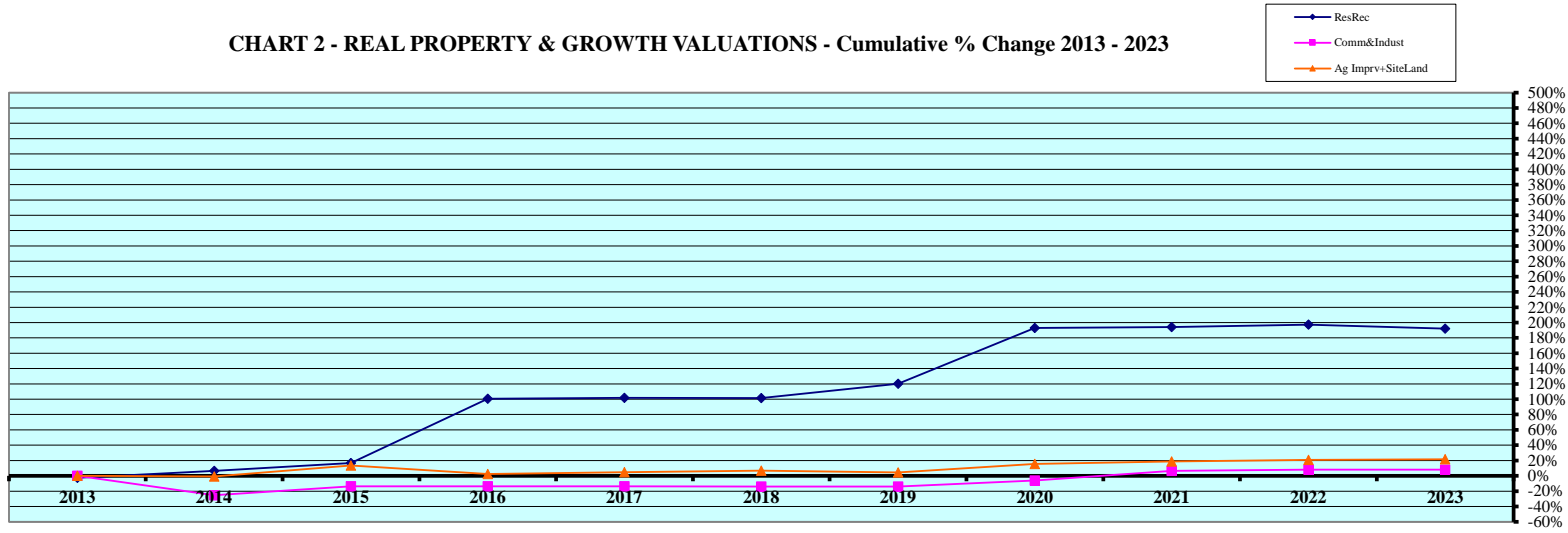
Rate Annual %chg: Residential & Recreational **11.40%** Commercial & Industrial **0.78%** Agricultural Land **4.20%**

Cnty# **4**
County **BANNER**

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 2013 - 2023



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
2013	2,729,749	70,177	2.57%	2,659,572	-	-2.57%	204,690	0	0.00%	204,690	-	0.00%
2014	2,910,139	0	0.00%	2,910,139	6.61%	6.61%	152,917	0	0.00%	152,917	-25.29%	-25.29%
2015	3,219,784	37,290	1.16%	3,182,494	9.36%	16.59%	176,394	0	0.00%	176,394	15.35%	-13.82%
2016	5,565,849	93,132	1.67%	5,472,717	69.97%	100.48%	176,394	0	0.00%	176,394	0.00%	-13.82%
2017	5,511,633	0	0.00%	5,511,633	-0.97%	101.91%	176,394	0	0.00%	176,394	0.00%	-13.82%
2018	5,497,229	0	0.00%	5,497,229	-0.26%	101.38%	176,364	0	0.00%	176,364	-0.02%	-13.84%
2019	6,251,425	243,652	3.90%	6,007,773	9.29%	120.09%	176,364	0	0.00%	176,364	0.00%	-13.84%
2020	7,997,519	0	0.00%	7,997,519	27.93%	192.98%	192,022	0	0.00%	192,022	8.88%	-6.19%
2021	8,049,549	21,709	0.27%	8,027,840	0.38%	194.09%	221,214	2,978	1.35%	218,236	13.65%	6.62%
2022	8,114,607	0	0.00%	8,114,607	0.81%	197.27%	221,214	0	0.00%	221,214	0.00%	8.07%
2023	8,035,426	58,340	0.73%	7,977,086	-1.69%	192.23%	221,214	0	0.00%	221,214	0.00%	8.07%
Rate Ann%chg	11.40%					12.14%	0.78%					1.26%
	Resid & Recreat w/o growth						C & I w/o growth					

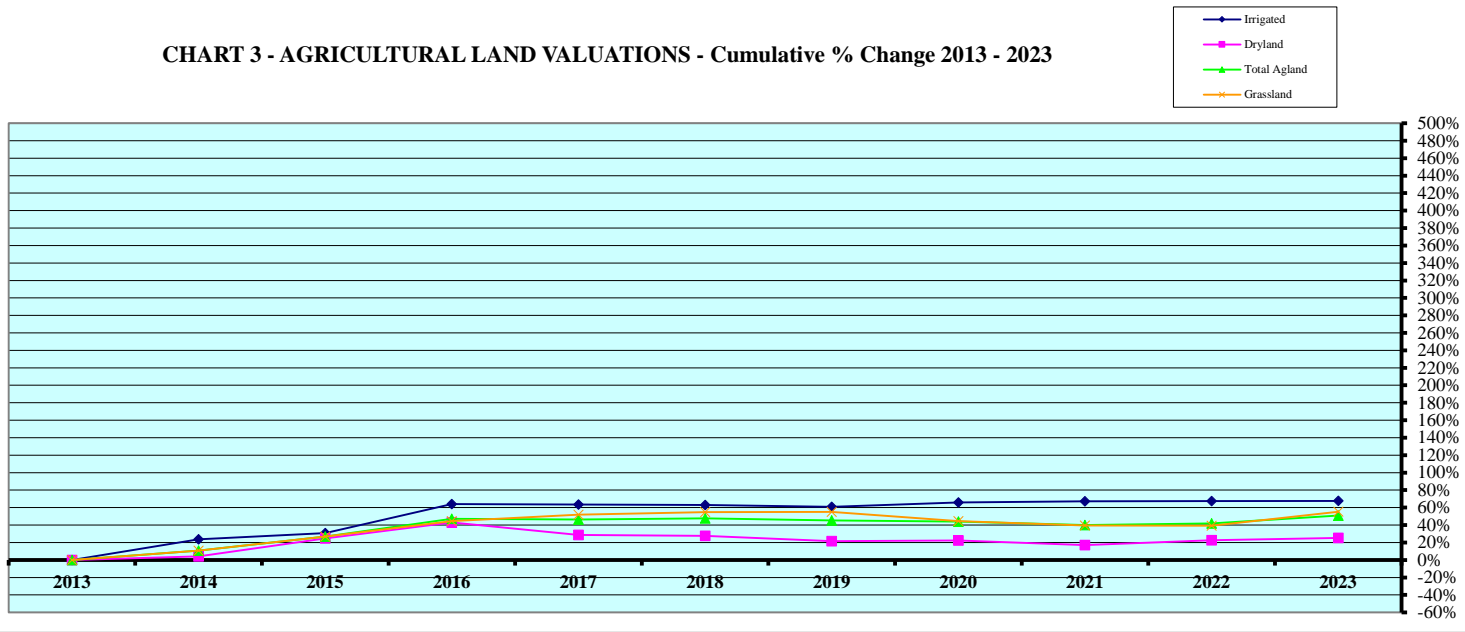
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	18,143,375	6,088,532	24,231,907	561,163	2.32%	23,670,744	--	--
2014	18,063,087	6,070,135	24,133,222	91,193	0.38%	24,042,029	-0.78%	-0.78%
2015	20,673,660	7,039,328	27,712,988	175,162	0.63%	27,537,826	14.11%	13.64%
2016	18,721,413	6,612,279	25,333,692	548,305	2.16%	24,785,387	-10.56%	2.28%
2017	19,237,804	6,614,477	25,852,281	506,618	1.96%	25,345,663	0.05%	4.60%
2018	19,343,680	6,521,604	25,865,284	0	0.00%	25,865,284	0.05%	6.74%
2019	19,820,900	6,677,561	26,498,461	1,201,016	4.53%	25,297,445	-2.20%	4.40%
2020	21,659,965	6,755,739	28,415,704	429,101	1.51%	27,986,603	5.62%	15.49%
2021	21,839,465	6,968,216	28,807,681	56,992	0.20%	28,750,689	1.18%	18.65%
2022	22,126,209	7,241,087	29,367,296	94,883	0.32%	29,272,413	1.61%	20.80%
2023	22,131,772	7,336,792	29,468,564	4,813	0.02%	29,463,751	0.33%	21.59%
Rate Ann%chg	2.01%		1.88%	1.98%	Ag Imprv+Site w/o growth		0.94%	

(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; 2013 - 2023 CTL
Growth Value; 2013 - 2023 Abstract of Asmnt Rpt.
Prepared as of 12/29/2023

Cnty# 4
County BANNER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	25,446,508	-	-	-	48,358,230	-	-	-	76,802,449	-	-	-
2014	31,456,553	6,010,045	23.62%	23.62%	50,396,682	2,038,452	4.22%	4.22%	85,034,241	8,231,792	10.72%	10.72%
2015	33,314,960	1,858,407	5.91%	30.92%	60,327,110	9,930,428	19.70%	24.75%	97,510,024	12,475,783	14.67%	26.96%
2016	41,734,295	8,419,335	25.27%	64.01%	69,151,305	8,824,195	14.63%	43.00%	110,951,701	13,441,677	13.78%	44.46%
2017	41,619,279	-115,016	-0.28%	63.56%	62,278,931	-6,872,374	-9.94%	28.79%	116,601,826	5,650,125	5.09%	51.82%
2018	41,500,975	-118,304	-0.28%	63.09%	61,753,597	-525,334	-0.84%	27.70%	118,957,008	2,355,182	2.02%	54.89%
2019	40,915,029	-585,946	-1.41%	60.79%	58,840,363	-2,913,234	-4.72%	21.68%	119,051,016	94,008	0.08%	55.01%
2020	42,182,615	1,267,586	3.10%	65.77%	59,181,252	340,889	0.58%	22.38%	110,927,365	-8,123,651	-6.82%	44.43%
2021	42,524,035	341,420	0.81%	67.11%	56,653,023	-2,528,229	-4.27%	17.15%	107,069,366	-3,857,999	-3.48%	39.41%
2022	42,646,239	122,204	0.29%	67.59%	59,307,053	2,654,030	4.68%	22.64%	107,015,713	-53,653	-0.05%	39.34%
2023	42,646,687	448	0.00%	67.59%	60,540,899	1,233,846	2.08%	25.19%	119,220,721	12,205,008	11.40%	55.23%

Rate Ann.%chg: Irrigated **5.30%** Dryland **2.27%** Grassland **4.50%**

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
2013	216,714	-	-	-	605,040	-	-	-	151,428,941	-	-	-
2014	232,520	15,806	7.29%	7.29%	614,827	9,787	1.62%	1.62%	167,734,823	16,305,882	10.77%	10.77%
2015	260,936	28,416	12.22%	20.41%	673,934	59,107	9.61%	11.39%	192,086,964	24,352,141	14.52%	26.85%
2016	326,379	65,443	25.08%	50.60%	765,651	91,717	13.61%	26.55%	222,929,331	30,842,367	16.06%	47.22%
2017	323,005	-3,374	-1.03%	49.05%	766,058	407	0.05%	26.61%	221,589,099	-1,340,232	-0.60%	46.33%
2018	312,289	-10,716	-3.32%	44.10%	990,660	224,602	29.32%	63.73%	223,514,529	1,925,430	0.87%	47.60%
2019	312,076	-213	-0.07%	44.00%	990,399	-261	-0.03%	63.69%	220,108,883	-3,405,646	-1.52%	45.35%
2020	4,754,118	4,442,042	1423.38%	2093.73%	929,799	-60,600	-6.12%	53.68%	217,975,149	-2,133,734	-0.97%	43.95%
2021	4,754,377	259	0.01%	2093.85%	1,178,918	249,119	26.79%	94.85%	212,179,719	-5,795,430	-2.66%	40.12%
2022	4,753,645	-732	-0.02%	2093.51%	1,178,637	-281	-0.02%	94.80%	214,901,287	2,721,568	1.28%	41.92%
2023	4,912,568	158,923	3.34%	2166.84%	1,178,578	-59	-0.01%	94.79%	228,499,453	13,598,166	6.33%	50.90%

Cnty# **4**
County **BANNER**

Rate Ann.%chg: Total Agric Land **4.20%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	25,360,508	23,714	1,069			48,803,699	122,752	398			76,474,427	312,202	245		
2014	31,241,720	23,984	1,303	21.80%	21.80%	50,533,297	124,414	406	2.16%	2.16%	84,985,890	309,047	275	12.26%	12.26%
2015	33,310,718	24,131	1,380	5.97%	29.08%	59,761,329	123,867	482	18.78%	21.35%	97,939,219	308,356	318	15.50%	29.67%
2016	41,734,295	24,068	1,734	25.62%	62.15%	69,151,307	123,502	560	16.05%	40.83%	110,952,307	306,788	362	13.87%	47.64%
2017	41,775,509	24,091	1,734	0.00%	62.15%	62,172,998	123,471	504	-10.07%	26.65%	116,605,684	306,887	380	5.06%	55.12%
2018	41,501,332	23,938	1,734	-0.02%	62.12%	61,545,491	124,140	496	-1.54%	24.70%	119,412,721	306,776	389	2.44%	58.91%
2019	40,778,853	23,478	1,737	0.18%	62.41%	58,942,300	124,912	472	-4.82%	18.69%	118,994,498	305,603	389	0.03%	58.96%
2020	42,283,772	23,669	1,786	2.85%	67.05%	58,954,669	124,379	474	0.45%	19.22%	111,093,918	292,847	379	-2.57%	54.87%
2021	42,150,428	23,678	1,780	-0.35%	66.46%	56,797,214	124,685	456	-3.90%	14.58%	107,019,853	292,535	366	-3.56%	49.35%
2022	42,646,239	23,942	1,781	0.06%	66.56%	59,305,445	124,449	477	4.61%	19.86%	107,016,680	292,529	366	0.00%	49.35%
2023	42,646,687	23,942	1,781	0.00%	66.56%	60,542,412	124,455	486	2.08%	22.36%	119,217,413	292,481	408	11.42%	66.40%

Rate Annual %chg Average Value/Acre: 5.23%

2.04%

5.22%

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
2013	216,710	7,223	30			576,641	2,826	204			151,431,985	468,718	323		
2014	231,066	7,701	30	0.00%	0.00%	587,063	2,895	203	-0.64%	-0.64%	167,579,036	468,041	358	10.82%	10.82%
2015	259,314	7,408	35	16.66%	16.67%	671,271	3,166	212	4.59%	3.92%	191,941,851	466,928	411	14.81%	27.24%
2016	326,262	8,157	40	14.27%	33.32%	765,404	3,684	208	-2.03%	1.82%	222,929,575	466,199	478	16.33%	48.01%
2017	323,806	8,095	40	0.00%	33.32%	766,358	3,690	208	-0.03%	1.79%	221,644,355	466,233	475	-0.58%	47.15%
2018	321,198	8,030	40	0.00%	33.32%	860,063	3,788	227	9.31%	11.27%	223,640,805	466,672	479	0.81%	48.33%
2019	312,077	7,802	40	0.00%	33.32%	990,399	4,131	240	5.59%	17.49%	220,018,127	465,927	472	-1.46%	46.16%
2020	4,754,284	20,941	227	467.58%	656.70%	929,799	3,968	234	-2.27%	14.82%	218,016,442	465,805	468	-0.88%	44.87%
2021	4,753,615	20,926	227	0.06%	657.13%	1,178,918	3,967	297	26.83%	45.63%	211,900,028	465,791	455	-2.80%	40.81%
2022	4,753,644	20,899	227	0.13%	658.13%	1,178,772	3,966	297	0.01%	45.65%	214,900,780	465,785	461	1.42%	42.81%
2023	4,912,603	20,935	235	3.17%	682.13%	1,178,578	3,965	297	0.02%	45.67%	228,497,693	465,778	491	6.33%	51.84%

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BANNER

Rate Annual %chg Average Value/Acre: 4.27%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5 - 2023 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
674	BANNER	14,755,656	7,488,828	692,201	8,035,426	221,214	0	0	228,499,453	22,131,772	7,336,792	10,391,535	299,552,877
cnty sectorvalue % of total value:		4.93%	2.50%	0.23%	2.68%	0.07%			76.28%	7.39%	2.45%	3.47%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
0	Total Municipalities	0	0	0	0	0	0	0	0	0	0	0	0
	%all municip.sectors of cnty												