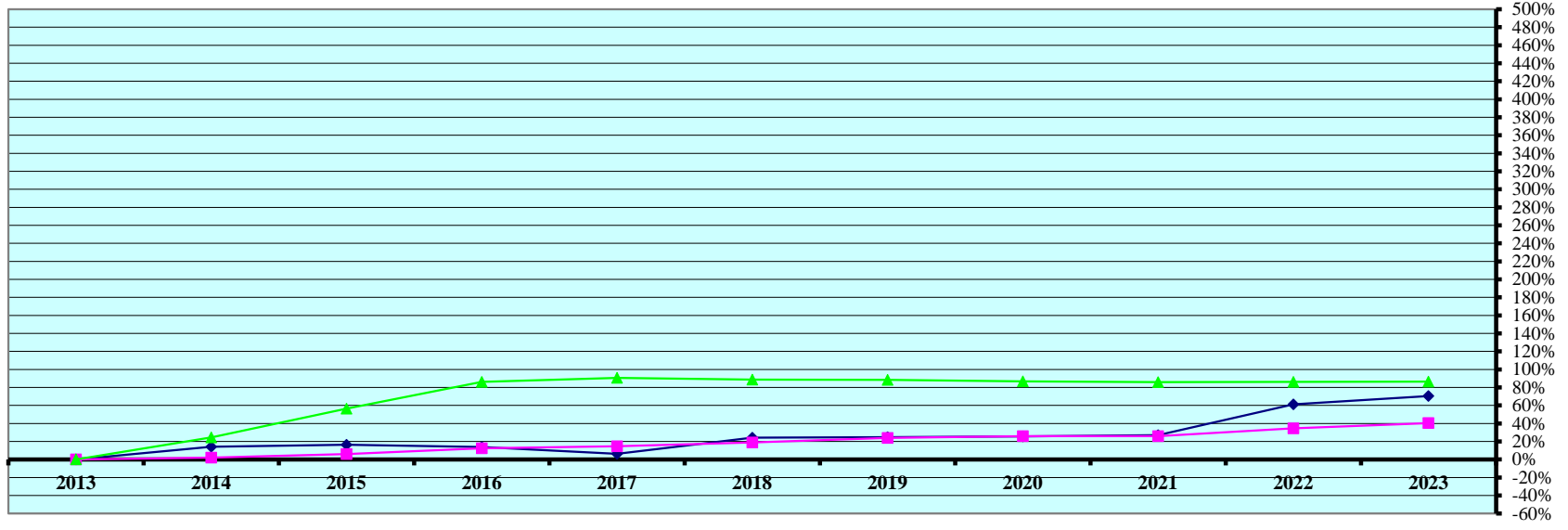


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

ResRec
Comm&Indust
Total Agland



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	24,358,185	-	-	-	6,739,865	-	-	-	260,430,935	-	-	-
2014	27,813,305	3,455,120	14.18%	14.18%	6,872,370	132,505	1.97%	1.97%	324,319,990	63,889,055	24.53%	24.53%
2015	28,362,820	549,515	1.98%	16.44%	7,140,315	267,945	3.90%	5.94%	407,387,955	83,067,965	25.61%	56.43%
2016	27,710,410	-652,410	-2.30%	13.76%	7,576,635	436,320	6.11%	12.42%	484,573,580	77,185,625	18.95%	86.07%
2017	25,890,675	-1,819,735	-6.57%	6.29%	7,729,865	153,230	2.02%	14.69%	496,385,750	11,812,170	2.44%	90.60%
2018	30,221,470	4,330,795	16.73%	24.07%	8,005,745	275,880	3.57%	18.78%	491,451,160	-4,934,590	-0.99%	88.71%
2019	30,396,869	175,399	0.58%	24.79%	8,347,850	342,105	4.27%	23.86%	490,518,565	-932,595	-0.19%	88.35%
2020	30,625,500	228,631	0.75%	25.73%	8,477,635	129,785	1.55%	25.78%	486,055,685	-4,462,880	-0.91%	86.64%
2021	30,950,795	325,295	1.06%	27.07%	8,485,205	7,570	0.09%	25.90%	484,424,735	-1,630,950	-0.34%	86.01%
2022	39,265,235	8,314,440	26.86%	61.20%	9,077,080	591,875	6.98%	34.68%	484,857,625	432,890	0.09%	86.18%
2023	41,514,205	2,248,970	5.73%	70.43%	9,459,445	382,365	4.21%	40.35%	485,378,225	520,600	0.11%	86.38%

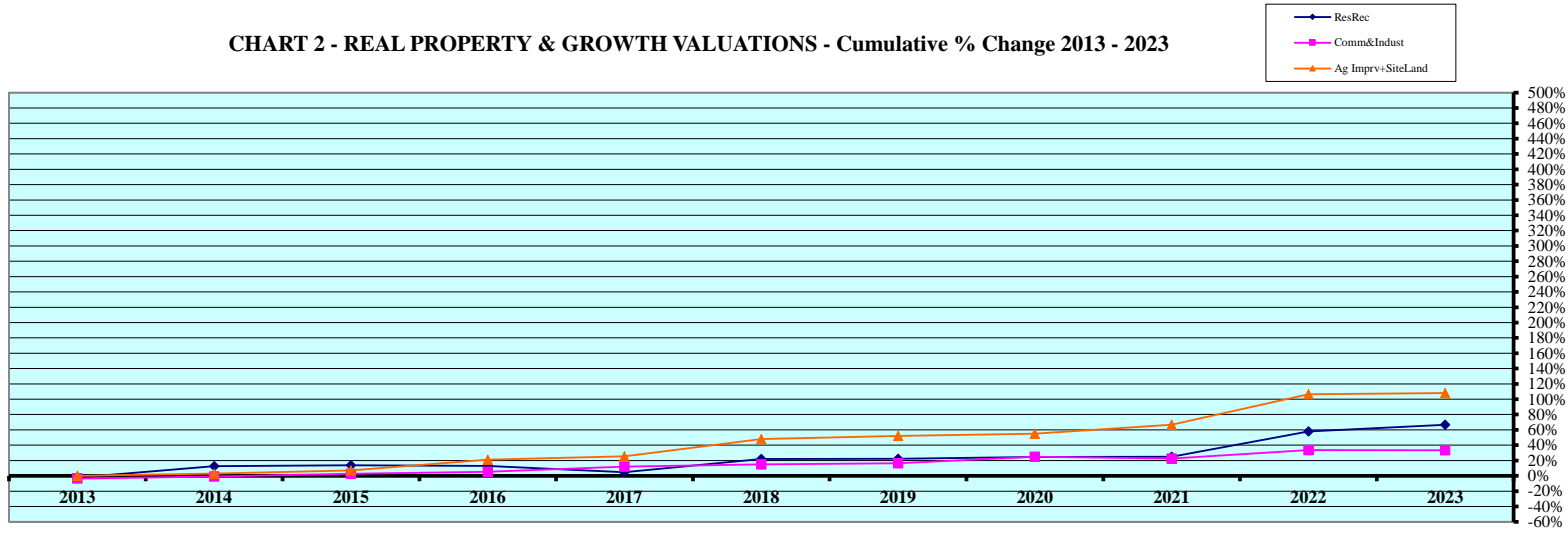
Rate Annual %chg: Residential & Recreational **5.48%** Commercial & Industrial **3.45%** Agricultural Land **6.42%**

Cnty# **8**
County **BOYD**

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	24,358,185	543,875	2.23%	23,814,310	-	-2.23%	6,739,865	241,960	3.59%	6,497,905	-	-3.59%						
2014	27,813,305	405,875	1.46%	27,407,430	12.52%	12.52%	6,872,370	190,370	2.77%	6,682,000	-0.86%	-0.86%						
2015	28,362,820	630,985	2.22%	27,731,835	-0.29%	13.85%	7,140,315	225,695	3.16%	6,914,620	0.61%	2.59%						
2016	27,710,410	226,810	0.82%	27,483,600	-3.10%	12.83%	7,576,635	472,525	6.24%	7,104,110	-0.51%	5.40%						
2017	25,890,675	349,865	1.35%	25,540,810	-7.83%	4.86%	7,729,865	186,745	2.42%	7,543,120	-0.44%	11.92%						
2018	30,221,470	515,890	1.71%	29,705,580	14.73%	21.95%	8,005,745	249,550	3.12%	7,756,195	0.34%	15.08%						
2019	30,396,869	581,090	1.91%	29,815,779	-1.34%	22.41%	8,347,850	502,245	6.02%	7,845,605	-2.00%	16.41%						
2020	30,625,500	250,365	0.82%	30,375,135	-0.07%	24.70%	8,477,635	68,940	0.81%	8,408,695	0.73%	24.76%						
2021	30,950,795	549,720	1.78%	30,401,075	-0.73%	24.81%	8,485,205	228,920	2.70%	8,256,285	-2.61%	22.50%						
2022	39,265,235	826,460	2.10%	38,438,775	24.19%	57.81%	9,077,080	69,900	0.77%	9,007,180	6.15%	33.64%						
2023	41,514,205	926,815	2.23%	40,587,390	3.37%	66.63%	9,459,445	466,390	4.93%	8,993,055	-0.93%	33.43%						
Rate Ann%chg	5.48%			Resid & Recreat w/o growth			4.14%			3.45%			C & I w/o growth			0.05%		

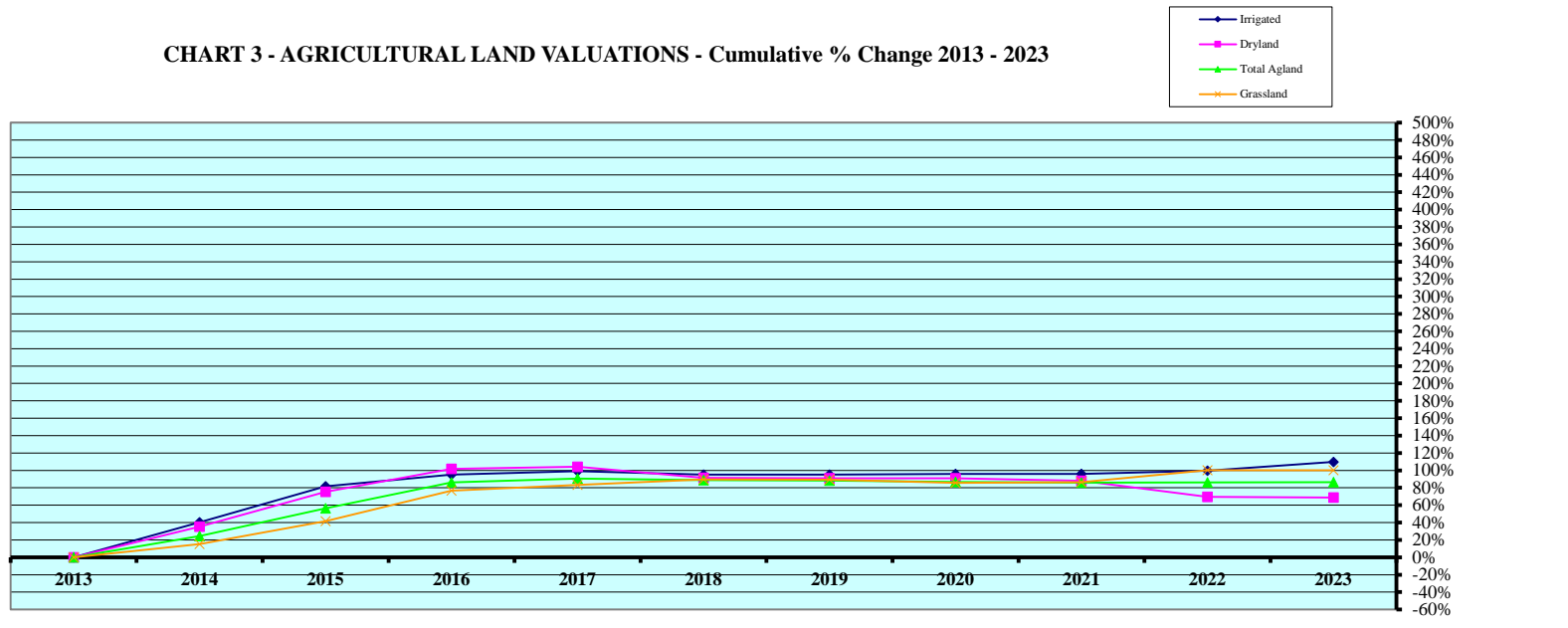
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	12,195,680	8,284,235	20,479,915	651,037	3.18%	19,828,878	-	-		
2014	13,238,970	9,049,030	22,288,000	1,182,005	5.30%	21,105,995	3.06%	3.06%		
2015	13,529,020	9,837,055	23,366,075	1,422,750	6.09%	21,943,325	-1.55%	7.15%		
2016	14,568,680	11,116,855	25,685,535	863,225	3.36%	24,822,310	6.23%	21.20%		
2017	13,397,310	12,973,245	26,370,555	671,575	2.55%	25,698,980	0.05%	25.48%		
2018	17,572,865	13,244,145	30,817,010	498,520	1.62%	30,318,490	14.97%	48.04%		
2019	17,808,260	13,912,750	31,721,010	565,515	1.78%	31,155,495	1.10%	52.13%		
2020	17,998,285	14,130,855	32,129,140	392,025	1.22%	31,737,115	0.05%	54.97%		
2021	19,452,010	16,893,180	36,345,190	2,224,240	6.12%	34,120,950	6.20%	66.61%		
2022	22,795,895	19,905,020	42,700,915	432,150	1.01%	42,268,765	16.30%	106.39%		
2023	23,193,995	20,902,215	44,096,210	1,496,750	3.39%	42,599,460	-0.24%	108.01%		
Rate Ann%chg	6.64%		9.70%		7.97%		Ag Imprv+Site w/o growth		4.62%	

(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# 8
County BOYD

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	13,599,215	-	-	-	102,528,350	-	-	-	136,173,845	-	-	-
2014	19,079,315	5,480,100	40.30%	40.30%	138,673,200	36,144,850	35.25%	35.25%	156,754,500	20,580,655	15.11%	15.11%
2015	24,720,225	5,640,910	29.57%	81.78%	179,833,580	41,160,380	29.68%	75.40%	192,979,725	36,225,225	23.11%	41.72%
2016	26,527,905	1,807,680	7.31%	95.07%	206,882,340	27,048,760	15.04%	101.78%	240,695,325	47,715,600	24.73%	76.76%
2017	27,093,035	565,130	2.13%	99.22%	209,377,630	2,495,290	1.21%	104.21%	249,432,465	8,737,140	3.63%	83.17%
2018	26,531,530	-561,505	-2.07%	95.10%	196,243,235	-13,134,395	-6.27%	91.40%	258,165,775	8,733,310	3.50%	89.59%
2019	26,531,530	0	0.00%	95.10%	195,766,045	-477,190	-0.24%	90.94%	257,944,265	-221,510	-0.09%	89.42%
2020	26,659,865	128,335	0.48%	96.04%	195,729,335	-36,710	-0.02%	90.90%	252,972,970	-4,971,295	-1.93%	85.77%
2021	26,662,495	2,630	0.01%	96.06%	192,733,035	-2,996,300	-1.53%	87.98%	253,964,580	991,610	0.39%	86.50%
2022	27,166,990	504,495	1.89%	99.77%	173,759,270	-18,973,765	-9.84%	69.47%	272,702,245	18,737,665	7.38%	100.26%
2023	28,529,330	1,362,340	5.01%	109.79%	172,938,540	-820,730	-0.47%	68.67%	272,682,140	-20,105	-0.01%	100.25%

Rate Ann.%chg: Irrigated Dryland Grassland

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	6,969,070	-	-	-	1,160,455	-	-	-	260,430,935	-	-	-
2014	8,010,795	1,041,725	14.95%	14.95%	1,802,180	641,725	55.30%	55.30%	324,319,990	63,889,055	24.53%	24.53%
2015	8,010,430	-365	0.00%	14.94%	1,843,995	41,815	2.32%	58.90%	407,387,955	83,067,965	25.61%	56.43%
2016	9,180,315	1,169,885	14.60%	31.73%	1,287,695	-556,300	-30.17%	10.96%	484,573,580	77,185,625	18.95%	86.07%
2017	9,179,445	-870	-0.01%	31.72%	1,303,175	15,480	1.20%	12.30%	496,385,750	11,812,170	2.44%	90.60%
2018	9,186,350	6,905	0.08%	31.82%	1,324,270	21,095	1.62%	14.12%	491,451,160	-4,934,590	-0.99%	88.71%
2019	9,186,340	-10	0.00%	31.82%	1,090,385	-233,885	-17.66%	-6.04%	490,518,565	-932,595	-0.19%	88.35%
2020	9,291,735	105,395	1.15%	33.33%	1,401,780	311,395	28.56%	20.80%	486,055,685	-4,462,880	-0.91%	86.64%
2021	9,217,060	-74,675	-0.80%	32.26%	1,847,565	445,785	31.80%	59.21%	484,424,735	-1,630,950	-0.34%	86.01%
2022	9,235,375	18,315	0.20%	32.52%	1,993,745	146,180	7.91%	71.81%	484,857,625	432,890	0.09%	86.18%
2023	9,235,325	-50	0.00%	32.52%	1,992,890	-855	-0.04%	71.73%	485,378,225	520,600	0.11%	86.38%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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	13,475,770	7,566	1,781			102,645,805	100,619	1,020			136,098,595	206,378	659		
2014	18,427,840	7,790	2,365	32.80%	32.80%	139,184,070	101,043	1,377	35.03%	35.03%	156,672,315	205,460	763	15.63%	15.63%
2015	23,875,100	8,083	2,954	24.87%	65.83%	179,987,080	100,434	1,792	30.10%	75.67%	193,185,670	205,779	939	23.11%	42.36%
2016	26,312,235	8,526	3,086	4.48%	73.27%	206,934,455	100,346	2,062	15.07%	102.15%	240,753,035	205,412	1,172	24.85%	77.73%
2017	27,091,965	8,775	3,087	0.04%	73.33%	209,879,240	99,935	2,100	1.84%	105.87%	249,112,525	205,486	1,212	3.43%	83.83%
2018	26,531,530	8,602	3,084	-0.10%	73.16%	196,346,145	92,747	2,117	0.80%	107.52%	258,101,875	212,722	1,213	0.08%	83.99%
2019	26,531,530	8,602	3,084	0.00%	73.16%	195,821,940	92,495	2,117	0.01%	107.53%	257,943,530	212,603	1,213	-0.01%	83.98%
2020	26,659,865	8,589	3,104	0.64%	74.26%	195,818,225	91,642	2,137	0.93%	109.46%	253,024,270	211,482	1,196	-1.39%	81.43%
2021	26,662,495	8,590	3,104	0.00%	74.26%	192,732,850	91,574	2,105	-1.50%	106.31%	253,955,995	212,255	1,196	0.00%	81.43%
2022	27,166,985	8,753	3,104	-0.01%	74.25%	173,760,360	90,474	1,921	-8.75%	88.26%	272,719,620	213,013	1,280	7.01%	94.14%
2023	29,082,000	9,364	3,106	0.06%	74.36%	172,611,580	89,868	1,921	0.01%	88.28%	272,685,725	212,983	1,280	0.00%	94.15%

Rate Annual %chg Average Value/Acre: 5.72%

6.53%

6.86%

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	6,969,700	14,547	479			922,550	1,527	604			260,112,420	330,637	787		
2014	8,009,835	14,513	552	15.20%	15.20%	1,164,890	1,875	621	2.84%	2.84%	323,458,950	330,681	978	24.34%	24.34%
2015	8,010,430	14,524	552	-0.07%	15.12%	1,208,335	1,875	644	3.73%	6.68%	406,266,615	330,695	1,229	25.60%	56.16%
2016	9,177,205	14,524	632	14.56%	31.88%	1,287,965	1,872	688	6.76%	13.89%	484,464,895	330,679	1,465	19.25%	86.23%
2017	9,179,260	14,536	632	-0.06%	31.81%	1,301,630	1,870	696	1.14%	15.19%	496,564,620	330,603	1,502	2.52%	90.92%
2018	9,186,350	14,657	627	-0.75%	30.82%	1,322,860	1,922	688	-1.09%	13.93%	491,488,760	330,651	1,486	-1.04%	88.94%
2019	9,186,350	14,657	627	0.00%	30.82%	1,325,660	1,922	690	0.21%	14.17%	490,809,010	330,279	1,486	-0.03%	88.90%
2020	9,304,915	16,473	565	-9.88%	17.90%	1,401,775	2,153	651	-5.60%	7.78%	486,209,050	330,340	1,472	-0.96%	87.09%
2021	9,217,060	15,622	590	4.45%	23.14%	1,847,565	2,602	710	9.03%	17.52%	484,415,965	330,644	1,465	-0.46%	86.23%
2022	9,235,375	15,637	591	0.11%	23.27%	1,993,970	2,750	725	2.13%	20.02%	484,876,310	330,627	1,467	0.10%	86.42%
2023	9,235,375	15,637	591	0.00%	23.27%	1,992,895	2,748	725	0.02%	20.04%	485,607,575	330,601	1,469	0.16%	86.71%

8
BOYD

Rate Annual %chg Average Value/Acre: 6.44%

(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
1,810	BOYD	27,086,403	518,625	103,154	32,961,355	9,459,445	0	8,552,850	485,378,225	23,193,995	20,902,215	0	608,156,267
cnty sectorvalue % of total value:		4.45%	0.09%	0.02%	5.42%	1.56%		1.41%	79.81%	3.81%	3.44%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10	ANOKA	56,000	390	88	215,875	0	0	0	258,035	25,975	4,940	0	561,303
0.55%	%sector of county sector	0.21%	0.08%	0.09%	0.65%				0.05%	0.11%	0.02%		0.09%
	%sector of municipality	9.98%	0.07%	0.02%	38.46%				45.97%	4.63%	0.88%		100.00%
70	BRISTOW	13,154	21,801	4,918	1,263,110	106,495	0	0	3,430	0	24,735	0	1,437,643
3.87%	%sector of county sector	0.05%	4.20%	4.77%	3.83%	1.13%			0.00%		0.12%		0.24%
	%sector of municipality	0.91%	1.52%	0.34%	87.86%	7.41%			0.24%		1.72%		100.00%
286	BUTTE	371,356	66,599	0	7,073,100	2,449,355	0	0	209,510	0	13,160	0	10,183,080
15.80%	%sector of county sector	1.37%	12.84%		21.46%	25.89%			0.04%		0.06%		1.67%
	%sector of municipality	3.65%	0.65%		69.46%	24.05%			2.06%		0.13%		100.00%
3	GROSS	5,559	0	0	100,930	14,270	0	0	0	0	0	0	120,759
0.17%	%sector of county sector	0.02%			0.31%	0.15%							0.02%
	%sector of municipality	4.60%			83.58%	11.82%							100.00%
194	LYNCH	228,155	561	127	6,051,145	821,120	0	0	0	0	0	0	7,101,108
10.72%	%sector of county sector	0.84%	0.11%	0.12%	18.36%	8.68%							1.17%
	%sector of municipality	3.21%	0.01%	0.00%	85.21%	11.56%							100.00%
2	MONOWI	4,670	0	0	16,900	3,225	0	0	12,610	0	2,660	0	40,065
0.11%	%sector of county sector	0.02%			0.05%	0.03%			0.00%		0.01%		0.01%
	%sector of municipality	11.66%			42.18%	8.05%			31.47%		6.64%		100.00%
89	NAPER	172,847	0	0	1,604,570	102,510	0	0	0	0	0	0	1,879,927
4.92%	%sector of county sector	0.64%			4.87%	1.08%							0.31%
	%sector of municipality	9.19%			85.35%	5.45%							100.00%
408	SPENCER	1,204,279	124,757	95,641	13,767,985	3,963,620	0	0	0	0	0	0	19,156,282
22.54%	%sector of county sector	4.45%	24.06%	92.72%	41.77%	41.90%							3.15%
	%sector of municipality	6.29%	0.65%	0.50%	71.87%	20.69%							100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
1,063	Total Municipalities	2,056,021	214,108	100,775	30,093,622	7,460,597	0	0	483,586	25,975	45,495	0	40,480,175
58.71%	%all municip.sectors of cnty	7.59%	41.28%	97.69%	91.30%	78.87%			0.10%	0.11%	0.22%		6.66%