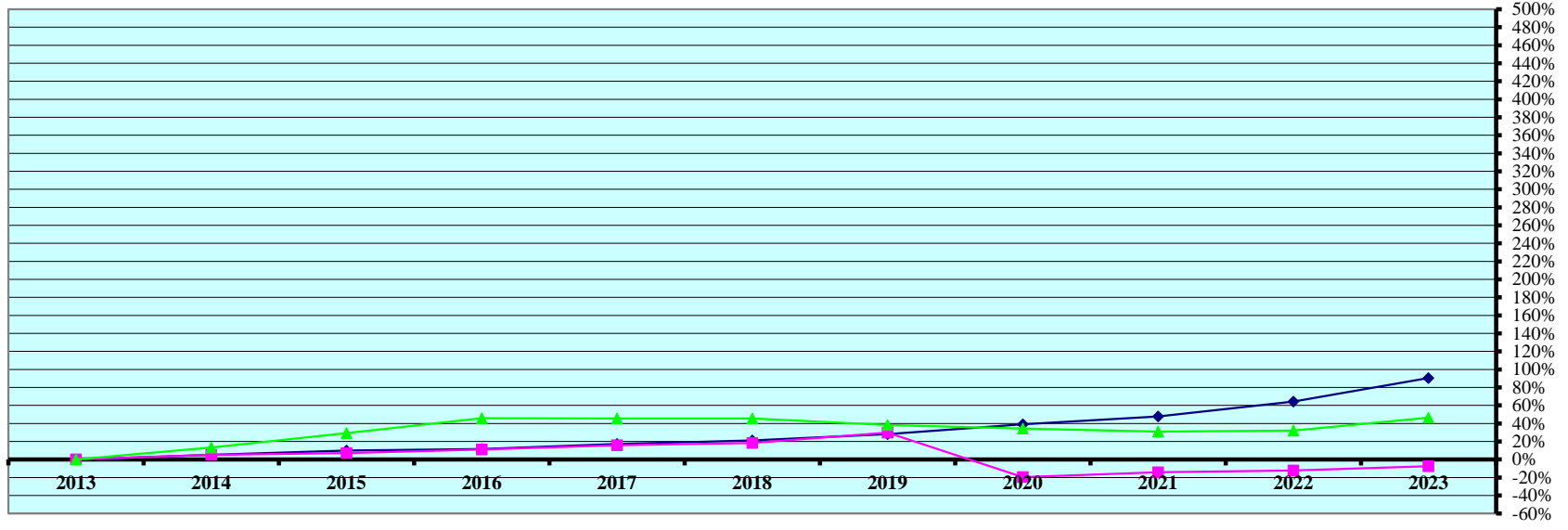


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**

ResRec  
Comm&Indust  
Total Agland



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
2013	231,427,060	-	-	-	84,824,440	-	-	-	1,206,057,260	-	-	-
2014	243,306,770	11,879,710	5.13%	5.13%	89,218,605	4,394,165	5.18%	5.18%	1,367,091,430	161,034,170	13.35%	13.35%
2015	254,394,350	11,087,580	4.56%	9.92%	90,890,450	1,671,845	1.87%	7.15%	1,558,443,105	191,351,675	14.00%	29.22%
2016	258,545,780	4,151,430	1.63%	11.72%	94,134,065	3,243,615	3.57%	10.98%	1,758,458,995	200,015,890	12.83%	45.80%
2017	271,163,715	12,617,935	4.88%	17.17%	98,201,965	4,067,900	4.32%	15.77%	1,756,698,430	-1,760,565	-0.10%	45.66%
2018	280,302,625	9,138,910	3.37%	21.12%	100,361,230	2,159,265	2.20%	18.32%	1,753,556,950	-3,141,480	-0.18%	45.40%
2019	296,768,320	16,465,695	5.87%	28.23%	110,112,270	9,751,040	9.72%	29.81%	1,668,672,255	-84,884,695	-4.84%	38.36%
2020	321,826,425	25,058,105	8.44%	39.06%	68,193,230	-41,919,040	-38.07%	-19.61%	1,619,209,840	-49,462,415	-2.96%	34.26%
2021	342,252,065	20,425,640	6.35%	47.89%	72,766,665	4,573,435	6.71%	-14.21%	1,580,064,280	-39,145,560	-2.42%	31.01%
2022	380,486,742	38,234,677	11.17%	64.41%	74,490,155	1,723,490	2.37%	-12.18%	1,591,514,745	11,450,465	0.72%	31.96%
2023	440,796,455	60,309,713	15.85%	90.47%	78,516,215	4,026,060	5.40%	-7.44%	1,765,910,955	174,396,210	10.96%	46.42%

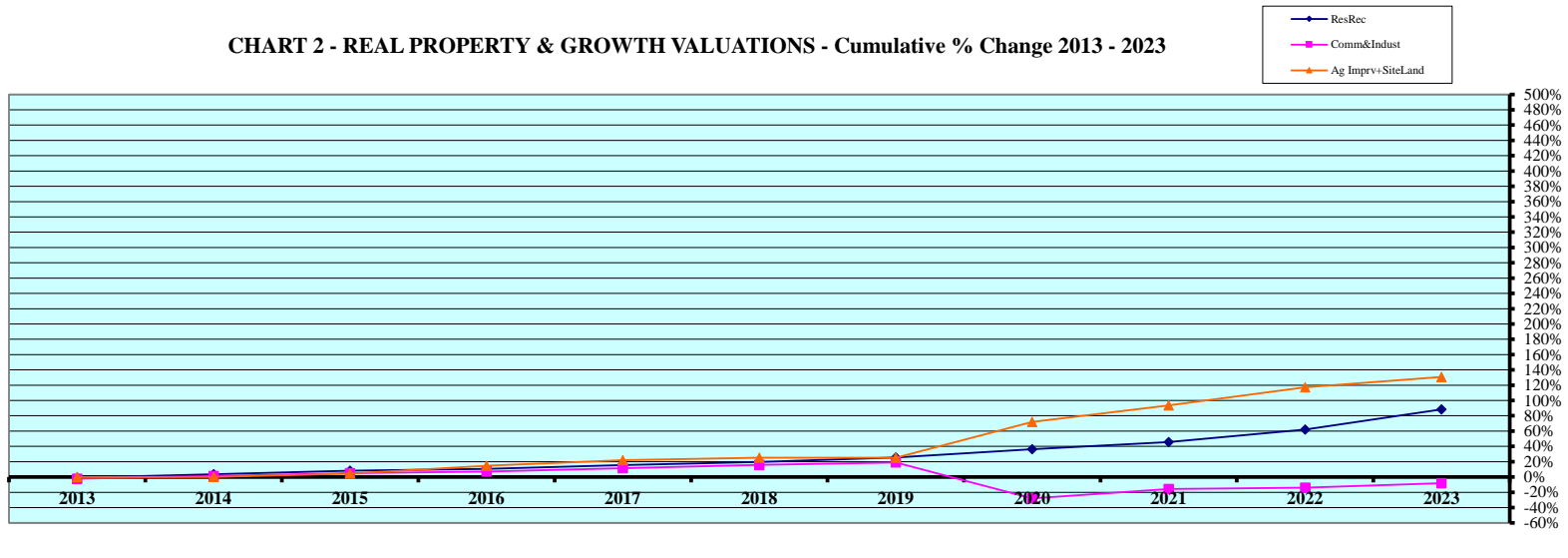
Rate Annual %chg: Residential & Recreational **6.66%** Commercial & Industrial **-0.77%** Agricultural Land **3.89%**

Cnty# **12**  
County **BUTLER**

**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 <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		
2013	231,427,060	2,163,140	0.93%	229,263,920	-	-0.93%	84,824,440	1,895,111	2.23%	82,929,329	-	-2.23%		
2014	243,306,770	3,486,001	1.43%	239,820,769	3.63%	3.63%	89,218,605	3,433,685	3.85%	85,784,920	1.13%	1.13%		
2015	254,394,350	4,035,865	1.59%	250,358,485	2.90%	8.18%	90,890,450	1,763,150	1.94%	89,127,300	-0.10%	5.07%		
2016	258,545,780	2,952,625	1.14%	255,593,155	0.47%	10.44%	94,134,065	3,415,005	3.63%	90,719,060	-0.19%	6.95%		
2017	271,163,715	3,665,183	1.35%	267,498,532	3.46%	15.59%	98,201,965	3,569,100	3.63%	94,632,865	0.53%	11.56%		
2018	280,302,625	3,562,585	1.27%	276,740,040	2.06%	19.58%	100,361,230	2,199,170	2.19%	98,162,060	-0.04%	15.72%		
2019	296,768,320	6,390,233	2.15%	290,378,087	3.59%	25.47%	110,112,270	9,203,875	8.36%	100,908,395	0.55%	18.96%		
2020	321,826,425	6,425,250	2.00%	315,401,175	6.28%	36.29%	68,193,230	7,110,400	10.43%	61,082,830	-44.53%	-27.99%		
2021	342,252,065	5,104,355	1.49%	337,147,710	4.76%	45.68%	72,766,665	1,189,050	1.63%	71,577,615	4.96%	-15.62%		
2022	380,486,742	5,693,500	1.50%	374,793,242	9.51%	61.95%	74,490,155	1,618,335	2.17%	72,871,820	0.14%	-14.09%		
2023	440,796,455	4,870,815	1.11%	435,925,640	14.57%	88.36%	78,516,215	707,230	0.90%	77,808,985	4.46%	-8.27%		
Rate Ann%chg	6.66%						5.12%	-0.77%						-3.31%
	Resid & Recreat w/o growth							C & I w/o growth						

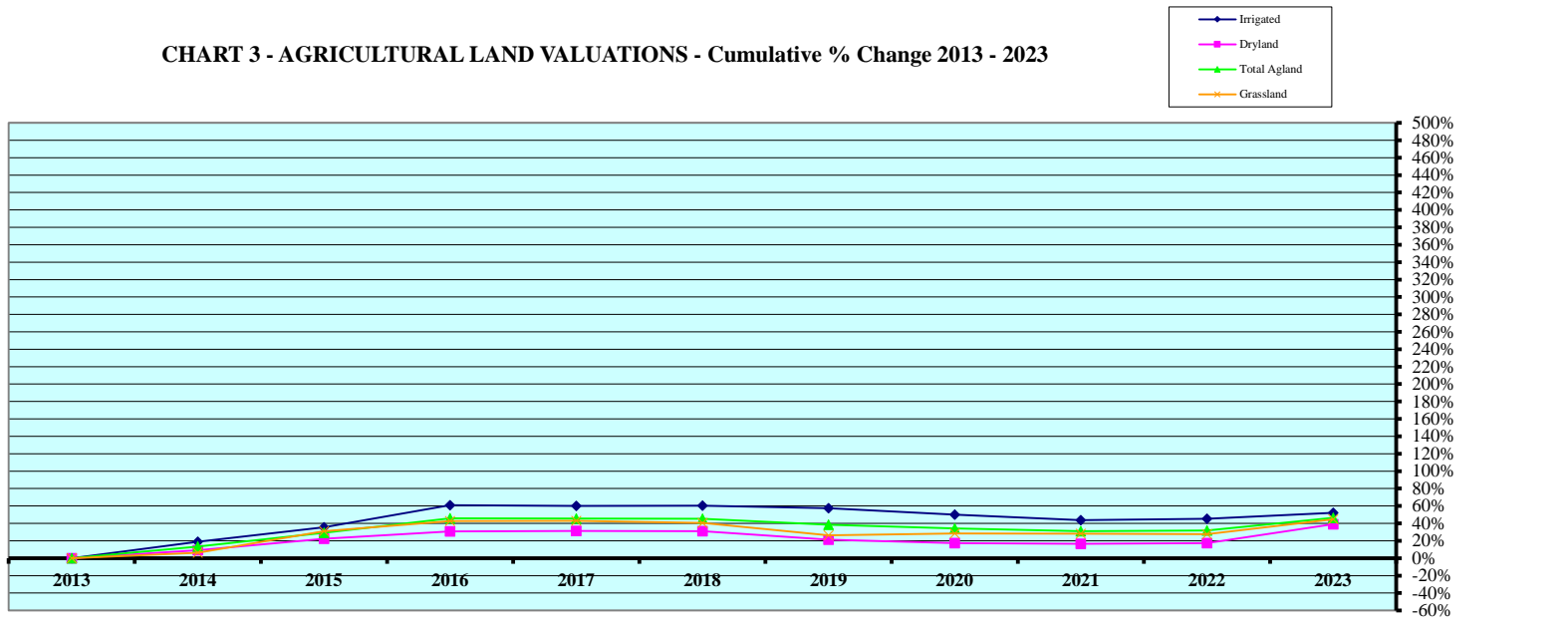
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	65,131,025	43,904,670	109,035,695	1,777,901	1.63%	107,257,794	-	-
2014	66,186,315	45,661,235	111,847,550	2,808,970	2.51%	109,038,580	0.00%	0.00%
2015	69,772,195	48,330,020	118,102,215	4,256,340	3.60%	113,845,875	1.79%	4.41%
2016	74,047,195	55,475,545	129,522,740	4,381,725	3.38%	125,141,015	5.96%	14.77%
2017	77,886,720	59,450,205	137,336,925	4,392,941	3.20%	132,943,984	2.64%	21.93%
2018	77,728,685	61,173,950	138,902,635	2,480,715	1.79%	136,421,920	-0.67%	25.12%
2019	82,075,525	56,935,630	139,011,155	2,542,755	1.83%	136,468,400	-1.75%	25.16%
2020	123,058,115	85,632,825	208,690,940	21,156,100	10.14%	187,534,840	34.91%	71.99%
2021	104,613,125	126,140,195	230,753,320	19,565,568	8.48%	211,187,752	1.20%	93.69%
2022	111,332,015	131,265,870	242,597,885	5,717,070	2.36%	236,880,815	2.66%	117.25%
2023	123,320,155	133,908,845	257,229,000	5,594,990	2.18%	251,634,010	3.72%	130.78%
Rate Ann%chg	6.59%	11.80%	8.96%	Ag Imprv+Site w/o growth			5.05%	

(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# 12  
County BUTLER

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	551,286,185	-	-	-	543,017,175	-	-	-	110,986,790	-	-	-
2014	655,016,995	103,730,810	18.82%	18.82%	593,462,370	50,445,195	9.29%	9.29%	117,825,240	6,838,450	6.16%	6.16%
2015	747,092,455	92,075,460	14.06%	35.52%	664,737,035	71,274,665	12.01%	22.42%	145,568,875	27,743,635	23.55%	31.16%
2016	887,152,270	140,059,815	18.75%	60.92%	710,677,080	45,940,045	6.91%	30.88%	158,403,125	12,834,250	8.82%	42.72%
2017	882,309,865	-4,842,405	-0.55%	60.05%	713,624,180	2,947,100	0.41%	31.42%	158,531,645	128,520	0.08%	42.84%
2018	883,965,015	1,655,150	0.19%	60.35%	711,285,790	-2,338,390	-0.33%	30.99%	156,067,290	-2,464,355	-1.55%	40.62%
2019	868,205,650	-15,759,365	-1.78%	57.49%	658,082,320	-53,203,470	-7.48%	21.19%	140,078,870	-15,988,420	-10.24%	26.21%
2020	827,890,935	-40,314,715	-4.64%	50.17%	636,795,035	-21,287,285	-3.23%	17.27%	142,658,085	2,579,215	1.84%	28.54%
2021	792,727,590	-35,163,345	-4.25%	43.80%	633,270,560	-3,524,475	-0.55%	16.62%	142,331,155	-326,930	-0.23%	28.24%
2022	801,512,695	8,785,105	1.11%	45.39%	637,438,545	4,167,985	0.66%	17.39%	141,592,325	-738,830	-0.52%	27.58%
2023	839,118,520	37,605,825	4.69%	52.21%	755,309,280	117,870,735	18.49%	39.09%	160,594,725	19,002,400	13.42%	44.70%

Rate Ann.%chg: Irrigated **4.29%** Dryland **3.35%** Grassland **3.76%**

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
2013	306,120	-	-	-	460,990	-	-	-	1,206,057,260	-	-	-
2014	325,835	19,715	6.44%	6.44%	460,990	0	0.00%	0.00%	1,367,091,430	161,034,170	13.35%	13.35%
2015	430,095	104,260	32.00%	40.50%	614,645	153,655	33.33%	33.33%	1,558,443,105	191,351,675	14.00%	29.22%
2016	680,040	249,945	58.11%	122.15%	1,546,480	931,835	151.61%	235.47%	1,758,458,995	200,015,890	12.83%	45.80%
2017	704,050	24,010	3.53%	129.99%	1,528,690	-17,790	-1.15%	231.61%	1,756,698,430	-1,760,565	-0.10%	45.66%
2018	726,915	22,865	3.25%	137.46%	1,511,940	-16,750	-1.10%	227.98%	1,753,556,950	-3,141,480	-0.18%	45.40%
2019	763,635	36,720	5.05%	149.46%	1,541,780	29,840	1.97%	234.45%	1,668,672,255	-84,884,695	-4.84%	38.36%
2020	2,193,245	1,429,610	187.21%	616.47%	9,672,540	8,130,760	527.36%	1998.21%	1,619,209,840	-49,462,415	-2.96%	34.26%
2021	2,184,525	-8,720	-0.40%	613.62%	9,550,450	-122,090	-1.26%	1971.73%	1,580,064,280	-39,145,560	-2.42%	31.01%
2022	1,736,265	-448,260	-20.52%	467.18%	9,234,915	-315,535	-3.30%	1903.28%	1,591,514,745	11,450,465	0.72%	31.96%
2023	1,599,110	-137,155	-7.90%	422.38%	9,289,320	54,405	0.59%	1915.08%	1,765,910,955	174,396,210	10.96%	46.42%

Cnty# **12**  
County **BUTLER**

Rate Ann.%chg: Total Agric Land **3.89%**

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	550,241,355	129,974	4,233			544,132,340	152,069	3,578			93,970,985	52,010	1,807		
2014	654,712,450	132,731	4,933	16.51%	16.51%	594,375,905	150,156	3,958	10.63%	10.63%	117,235,210	68,036	1,723	-4.63%	-4.63%
2015	746,353,155	133,575	5,588	13.28%	31.98%	665,185,415	147,715	4,503	13.76%	25.85%	145,745,385	69,608	2,094	21.51%	15.89%
2016	887,714,965	134,449	6,603	18.17%	55.96%	710,913,470	148,286	4,794	6.46%	33.98%	158,204,325	68,310	2,316	10.61%	28.18%
2017	881,212,945	133,442	6,604	0.02%	55.99%	713,900,360	148,873	4,795	0.02%	34.02%	159,946,880	68,912	2,321	0.22%	28.46%
2018	883,383,425	134,158	6,585	-0.29%	55.54%	712,169,190	148,937	4,782	-0.29%	33.63%	155,868,450	67,809	2,299	-0.96%	27.22%
2019	868,955,475	134,645	6,454	-1.99%	52.44%	658,318,860	148,317	4,439	-7.17%	24.05%	141,190,520	67,765	2,084	-9.36%	15.32%
2020	828,281,110	134,323	6,166	-4.45%	45.66%	637,428,655	147,429	4,324	-2.59%	20.83%	142,735,700	67,208	2,124	1.93%	17.55%
2021	791,392,640	134,977	5,863	-4.92%	38.50%	634,989,985	147,058	4,318	-0.13%	20.67%	141,946,665	67,210	2,112	-0.56%	16.89%
2022	800,910,985	135,464	5,912	0.84%	39.66%	638,712,500	146,201	4,369	1.18%	22.09%	141,671,095	65,435	2,165	2.51%	19.83%
2023	837,919,930	135,855	6,168	4.32%	45.69%	756,428,820	145,510	5,198	18.99%	45.28%	160,568,385	65,062	2,468	13.99%	36.59%

Rate Annual %chg Average Value/Acre: 3.83%

3.81%

3.17%

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	303,150	1,011	300			17,393,075	18,467	942			1,206,040,905	353,530	3,411		
2014	324,180	1,081	300	0.00%	0.00%	460,990	1,537	300	-68.15%	-68.15%	1,367,108,735	353,541	3,867	13.35%	13.35%
2015	430,110	1,075	400	33.33%	33.33%	614,655	1,537	400	33.34%	-57.53%	1,558,328,720	353,510	4,408	14.00%	29.22%
2016	674,370	1,124	600	50.03%	100.03%	1,554,220	1,554	1,000	150.00%	6.17%	1,759,061,350	353,724	4,973	12.81%	45.77%
2017	697,500	1,162	600	0.00%	100.03%	1,528,100	1,536	995	-0.50%	5.64%	1,757,285,785	353,926	4,965	-0.16%	45.54%
2018	718,390	1,197	600	0.00%	100.03%	1,511,940	1,520	995	-0.01%	5.63%	1,753,651,395	353,621	4,959	-0.12%	45.37%
2019	763,610	1,273	600	0.00%	100.03%	1,531,190	1,539	995	0.01%	5.64%	1,670,759,655	353,538	4,726	-4.70%	38.53%
2020	2,185,785	2,776	787	31.21%	162.46%	9,653,185	2,410	4,005	302.56%	325.26%	1,620,284,435	354,146	4,575	-3.19%	34.11%
2021	2,184,615	2,781	786	-0.21%	161.90%	9,576,745	2,045	4,684	16.94%	397.31%	1,580,090,650	354,070	4,463	-2.46%	30.82%
2022	1,754,030	2,302	762	-3.03%	153.96%	9,239,910	1,326	6,967	48.75%	639.72%	1,592,288,520	350,727	4,540	1.73%	33.08%
2023	1,599,495	2,136	749	-1.68%	149.69%	9,299,600	1,332	6,982	0.21%	641.28%	1,765,816,230	349,895	5,047	11.16%	47.94%

12  
BUTLER

Rate Annual %chg Average Value/Acre: 3.99%

(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
8,369	BUTLER	117,412,660	41,880,131	38,666,495	404,257,605	63,973,195	14,543,020	36,538,850	1,765,910,955	123,320,155	133,908,845	1,715,420	2,742,127,331
cnty sectorvalue % of total value:		4.28%	1.53%	1.41%	14.74%	2.33%	0.53%	1.33%	64.40%	4.50%	4.88%	0.06%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
65	ABIE	864,004	9,133	342	2,702,605	119,615	0	0	8,540	0	19,570	0	3,723,809
0.78%	%sector of county sector	0.74%	0.02%	0.00%	0.67%	0.19%			0.00%		0.01%		0.14%
	%sector of municipality	23.20%	0.25%	0.01%	72.58%	3.21%			0.23%		0.53%		100.00%
407	BELLWOOD	359,077	244,091	374,829	18,389,165	4,610,175	0	0	7,540	0	0	0	23,984,877
4.86%	%sector of county sector	0.31%	0.58%	0.97%	4.55%	7.21%			0.00%				0.87%
	%sector of municipality	1.50%	1.02%	1.56%	76.67%	19.22%			0.03%				100.00%
336	BRAINARD	1,215,516	384,983	1,151,047	21,857,430	6,106,880	0	0	10,680	0	0	0	30,726,536
4.01%	%sector of county sector	1.04%	0.92%	2.98%	5.41%	9.55%			0.00%				1.12%
	%sector of municipality	3.96%	1.25%	3.75%	71.14%	19.87%			0.03%				100.00%
95	BRUNO	470,647	140,946	5,275	2,731,435	377,265	0	0	190,140	107,980	40,530	0	4,064,218
1.14%	%sector of county sector	0.40%	0.34%	0.01%	0.68%	0.59%			0.01%	0.09%	0.03%		0.15%
	%sector of municipality	11.58%	3.47%	0.13%	67.21%	9.28%			4.68%	2.66%	1.00%		100.00%
2,999	DAVID CITY	12,444,947	2,366,600	1,590,462	151,665,315	25,019,270	14,543,020	0	2,815,480	281,145	598,845	0	211,325,084
35.83%	%sector of county sector	10.60%	5.65%	4.11%	37.52%	39.11%	100.00%		0.16%	0.23%	0.45%		7.71%
	%sector of municipality	5.89%	1.12%	0.75%	71.77%	11.84%	6.88%		1.33%	0.13%	0.28%		100.00%
229	DWIGHT	298,293	111,151	4,160	11,999,955	1,411,090	0	0	77,480	0	0	0	13,902,129
2.74%	%sector of county sector	0.25%	0.27%	0.01%	2.97%	2.21%			0.00%				0.51%
	%sector of municipality	2.15%	0.80%	0.03%	86.32%	10.15%			0.56%				100.00%
55	GARRISON	146,050	103,333	340,060	1,482,345	3,059,805	0	0	33,150	1,680	500	0	5,166,923
0.66%	%sector of county sector	0.12%	0.25%	0.88%	0.37%	4.78%			0.00%	0.00%	0.00%		0.19%
	%sector of municipality	2.83%	2.00%	6.58%	28.69%	59.22%			0.64%	0.03%	0.01%		100.00%
94	LINWOOD	75,698	0	0	1,708,910	218,130	0	0	670,970	23,000	40,385	0	2,737,093
1.12%	%sector of county sector	0.06%			0.42%	0.34%			0.04%	0.02%	0.03%		0.10%
	%sector of municipality	2.77%			62.44%	7.97%			24.51%	0.84%	1.48%		100.00%
107	OCTAVIA	4,392	121,980	4,565	3,597,235	21,900	0	0	151,670	0	4,125	0	3,905,867
1.28%	%sector of county sector	0.00%	0.29%	0.01%	0.89%	0.03%			0.01%		0.00%		0.14%
	%sector of municipality	0.11%	3.12%	0.12%	92.10%	0.56%			3.88%		0.11%		100.00%
356	RISING CITY	548,943	549,260	576,513	16,187,380	5,302,460	0	0	163,370	0	5,640	0	23,333,566
4.25%	%sector of county sector	0.47%	1.31%	1.49%	4.00%	8.29%			0.01%		0.00%		0.85%
	%sector of municipality	2.35%	2.35%	2.47%	69.37%	22.72%			0.70%		0.02%		100.00%
37	SURPRISE	20,081	120,858	4,523	1,170,385	176,365	0	0	753,320	112,430	28,390	0	2,386,352
0.44%	%sector of county sector	0.02%	0.29%	0.01%	0.29%	0.28%			0.04%	0.09%	0.02%		0.09%
	%sector of municipality	0.84%	5.06%	0.19%	49.04%	7.39%			31.57%	4.71%	1.19%		100.00%
196	ULYSSES	258,958	273,687	352,766	4,884,070	1,741,405	0	0	8,615	0	0	0	7,519,501
2.34%	%sector of county sector	0.22%	0.65%	0.91%	1.21%	2.72%			0.00%				0.27%
	%sector of municipality	3.44%	3.64%	4.69%	64.95%	23.16%			0.11%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,977	Total Municipalities	16,706,607	4,426,022	4,404,542	238,376,239	48,164,363	14,543,021	0	4,890,956	526,235	737,985	0	332,775,967
59.46%	%all municip.sectors of cnty	14.23%	10.57%	11.39%	58.97%	75.29%	100.00%		0.28%	0.43%	0.55%		12.14%

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023