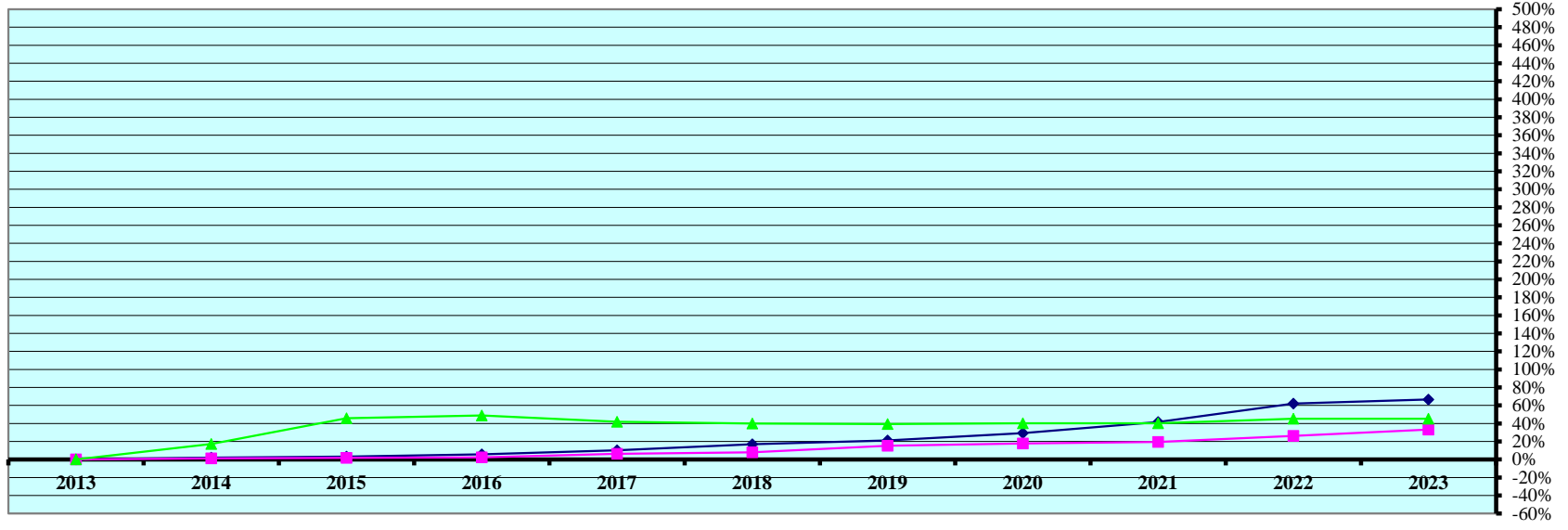


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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	1,451,839,415	-	-	-	187,462,530	-	-	-	894,122,545	-	-	-
2014	1,481,020,790	29,181,375	2.01%	2.01%	189,508,942	2,046,412	1.09%	1.09%	1,048,810,372	154,687,827	17.30%	17.30%
2015	1,498,249,500	17,228,710	1.16%	3.20%	190,729,803	1,220,861	0.64%	1.74%	1,302,406,494	253,596,122	24.18%	45.66%
2016	1,533,519,629	35,270,129	2.35%	5.63%	191,672,464	942,661	0.49%	2.25%	1,331,086,599	28,680,105	2.20%	48.87%
2017	1,598,662,424	65,142,795	4.25%	10.11%	199,198,238	7,525,774	3.93%	6.26%	1,267,642,145	-63,444,454	-4.77%	41.77%
2018	1,698,492,784	99,830,360	6.24%	16.99%	202,459,709	3,261,471	1.64%	8.00%	1,251,438,414	-16,203,731	-1.28%	39.96%
2019	1,759,173,892	60,681,108	3.57%	21.17%	216,029,414	13,569,705	6.70%	15.24%	1,246,988,209	-4,450,205	-0.36%	39.47%
2020	1,876,389,322	117,215,430	6.66%	29.24%	220,781,176	4,751,762	2.20%	17.77%	1,252,657,972	5,669,763	0.45%	40.10%
2021	2,054,985,654	178,596,332	9.52%	41.54%	223,652,472	2,871,296	1.30%	19.31%	1,252,973,134	315,162	0.03%	40.13%
2022	2,351,521,673	296,536,019	14.43%	61.97%	236,481,680	12,829,208	5.74%	26.15%	1,298,447,796	45,474,662	3.63%	45.22%
2023	2,419,420,473	67,898,800	2.89%	66.65%	249,714,841	13,233,161	5.60%	33.21%	1,298,845,442	397,646	0.03%	45.26%

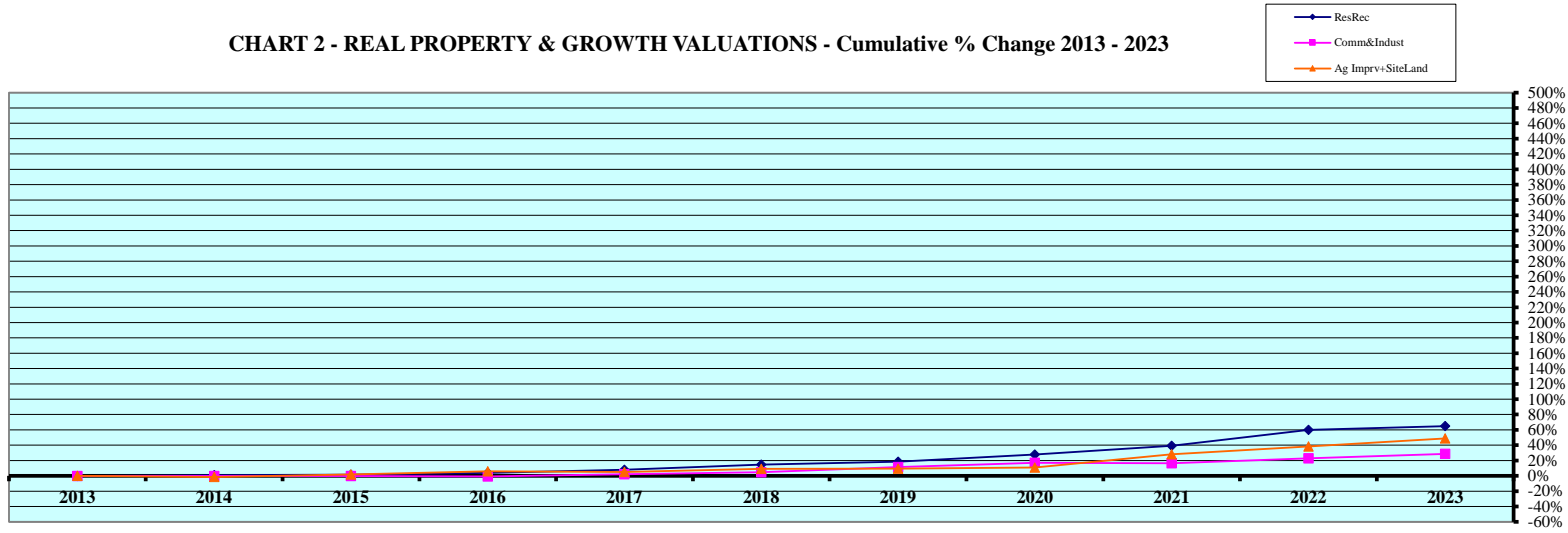
Rate Annual %chg: Residential & Recreational **5.24%** Commercial & Industrial **2.91%** Agricultural Land **3.80%**

Cnty# **13**
County **CASS**

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	1,451,839,415	2,897,264	0.20%	1,448,942,151	-	-0.20%	187,462,530	510,259	0.27%	186,952,271	-	-0.27%						
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	0.90%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	-0.34%						
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	1.48%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	-0.28%						
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	3.87%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	-0.79%						
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	7.86%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	2.02%						
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	14.74%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	4.66%						
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	18.59%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	11.52%						
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	27.90%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	17.06%						
2021	2,054,985,654	33,475,441	1.63%	2,021,510,213	7.73%	39.24%	223,652,472	5,261,344	2.35%	218,391,128	-1.08%	16.50%						
2022	2,351,521,673	28,917,880	1.23%	2,322,603,793	13.02%	59.98%	236,481,680	6,023,245	2.55%	230,458,435	3.04%	22.94%						
2023	2,419,420,473	26,494,636	1.10%	2,392,925,837	1.76%	64.82%	249,714,841	8,594,945	3.44%	241,119,896	1.96%	28.62%						
Rate Ann%chg	5.24%			Resid & Recreat w/o growth			3.68%			2.91%			C & I w/o growth			0.29%		

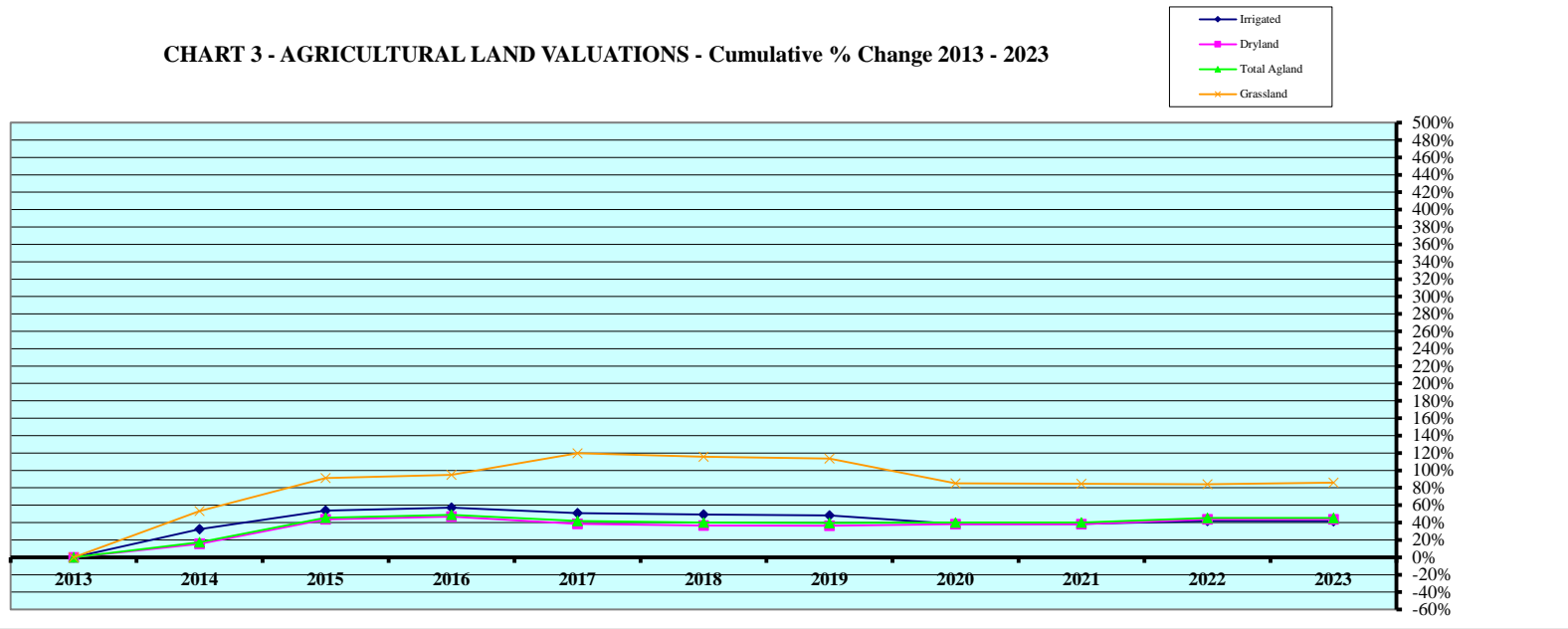
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgdg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	-	-		
2014	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	-1.53%	-1.53%		
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	1.88%		
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	5.90%		
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	5.01%		
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	9.20%		
2019	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	9.27%		
2020	144,021,409	51,097,924	195,119,333	4,851,932	2.49%	190,267,401	-1.03%	10.92%		
2021	177,205,883	50,349,737	227,555,620	7,825,742	3.44%	219,729,878	12.61%	28.10%		
2022	184,432,626	56,751,350	241,183,976	3,811,216	1.58%	237,372,760	4.31%	38.39%		
2023	206,760,446	54,130,594	260,891,040	5,647,286	2.16%	255,243,754	5.83%	48.80%		
Rate Ann%chg	5.13%		1.59%		4.28%		Ag Imprv+Site w/o growth		2.48%	

(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# 13
County CASS

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	10,543,104	-	-	-	847,113,083	-	-	-	35,758,306	-	-	-
2014	13,969,325	3,426,221	32.50%	32.50%	979,301,095	132,188,012	15.60%	15.60%	54,801,972	19,043,666	53.26%	53.26%
2015	16,213,861	2,244,536	16.07%	53.79%	1,217,062,034	237,760,939	24.28%	43.67%	68,331,028	13,529,056	24.69%	91.09%
2016	16,569,510	355,649	2.19%	57.16%	1,244,029,509	26,967,475	2.22%	46.86%	69,716,325	1,385,297	2.03%	94.97%
2017	15,895,764	-673,746	-4.07%	50.77%	1,172,247,405	-71,782,104	-5.77%	38.38%	78,586,131	8,869,806	12.72%	119.77%
2018	15,728,272	-167,492	-1.05%	49.18%	1,157,680,525	-14,566,880	-1.24%	36.66%	77,105,417	-1,480,714	-1.88%	115.63%
2019	15,631,338	-96,934	-0.62%	48.26%	1,154,011,650	-3,668,875	-0.32%	36.23%	76,403,257	-702,160	-0.91%	113.67%
2020	14,608,718	-1,022,620	-6.54%	38.56%	1,170,945,516	16,933,866	1.47%	38.23%	66,161,223	-10,242,034	-13.41%	85.02%
2021	14,608,718	0	0.00%	38.56%	1,171,485,037	539,521	0.05%	38.29%	66,020,739	-140,484	-0.21%	84.63%
2022	14,966,372	357,654	2.45%	41.95%	1,216,766,735	45,281,698	3.87%	43.64%	65,869,784	-150,955	-0.23%	84.21%
2023	14,944,140	-22,232	-0.15%	41.74%	1,216,562,584	-204,151	-0.02%	43.61%	66,494,005	624,221	0.95%	85.95%

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	536,232	-	-	-	171,820	-	-	-	894,122,545	-	-	-
2014	557,656	21,424	4.00%	4.00%	180,324	8,504	4.95%	4.95%	1,048,810,372	154,687,827	17.30%	17.30%
2015	597,289	39,633	7.11%	11.39%	202,282	21,958	12.18%	17.73%	1,302,406,494	253,596,122	24.18%	45.66%
2016	582,084	-15,205	-2.55%	8.55%	189,171	-13,111	-6.48%	10.10%	1,331,086,599	28,680,105	2.20%	48.87%
2017	664,639	82,555	14.18%	23.95%	248,206	59,035	31.21%	44.46%	1,267,642,145	-63,444,454	-4.77%	41.77%
2018	670,134	5,495	0.83%	24.97%	254,066	5,860	2.36%	47.87%	1,251,438,414	-16,203,731	-1.28%	39.96%
2019	697,468	27,334	4.08%	30.07%	244,496	-9,570	-3.77%	42.30%	1,246,988,209	-4,450,205	-0.36%	39.47%
2020	697,547	79	0.01%	30.08%	244,968	472	0.19%	42.57%	1,252,657,972	5,669,763	0.45%	40.10%
2021	559,237	-138,310	-19.83%	4.29%	299,403	54,435	22.22%	74.25%	1,252,973,134	315,162	0.03%	40.13%
2022	565,912	6,675	1.19%	5.53%	278,993	-20,410	-6.82%	62.38%	1,298,447,796	45,474,662	3.63%	45.22%
2023	565,912	0	0.00%	5.53%	278,801	-192	-0.07%	62.26%	1,298,845,442	397,646	0.03%	45.26%

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	10,760,471	2,860	3,762			848,719,405	256,519	3,309			35,590,852	38,324	929		
2014	13,621,559	3,004	4,535	20.53%	20.53%	980,547,694	256,070	3,829	15.74%	15.74%	54,663,553	38,273	1,428	53.79%	53.79%
2015	16,210,362	3,116	5,202	14.70%	38.25%	1,219,008,111	255,941	4,763	24.38%	43.95%	67,639,755	38,363	1,763	23.45%	89.85%
2016	16,569,510	3,117	5,316	2.19%	41.28%	1,244,901,643	255,500	4,872	2.30%	47.27%	69,747,563	38,691	1,803	2.24%	94.11%
2017	15,899,161	3,117	5,100	-4.05%	35.56%	1,176,749,622	255,221	4,611	-5.37%	39.36%	74,348,922	38,417	1,935	7.36%	108.39%
2018	15,640,074	3,115	5,021	-1.57%	33.44%	1,158,274,927	253,687	4,566	-0.97%	38.00%	77,010,444	40,043	1,923	-0.62%	107.09%
2019	15,728,272	3,115	5,049	0.56%	34.19%	1,157,219,239	253,501	4,565	-0.02%	37.97%	77,074,069	40,072	1,923	0.01%	107.11%
2020	15,715,278	3,231	4,864	-3.67%	29.27%	1,172,086,353	253,383	4,626	1.33%	39.81%	89,510,262	40,043	2,235	16.22%	140.70%
2021	14,608,718	2,822	5,176	6.43%	37.58%	1,171,556,494	253,774	4,617	-0.20%	39.53%	66,021,928	40,051	1,648	-26.26%	77.50%
2022	14,966,372	2,887	5,185	0.16%	37.80%	1,216,923,854	253,649	4,798	3.92%	45.01%	65,998,169	40,030	1,649	0.02%	77.53%
2023	14,966,372	2,887	5,185	0.00%	37.80%	1,216,494,266	253,574	4,797	-0.01%	45.00%	65,889,034	39,948	1,649	0.04%	77.60%

Rate Annual %chg Average Value/Acre: 3.26%

3.79%

5.91%

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	518,250	965	537			171,068	1,701	101			895,760,046	300,368	2,982		
2014	536,212	981	546	1.68%	1.68%	177,935	1,702	105	3.94%	3.94%	1,049,546,953	300,030	3,498	17.30%	17.30%
2015	596,071	1,075	554	1.48%	3.19%	177,913	1,702	105	0.00%	3.94%	1,303,632,212	300,198	4,343	24.14%	45.62%
2016	580,319	1,070	542	-2.21%	0.91%	186,035	1,783	104	-0.20%	3.74%	1,331,985,070	300,161	4,438	2.19%	48.80%
2017	610,779	1,089	561	3.47%	4.42%	237,643	1,825	130	24.78%	29.44%	1,267,846,127	299,670	4,231	-4.66%	41.87%
2018	670,109	1,130	593	5.72%	10.39%	252,902	1,947	130	-0.25%	29.12%	1,251,848,456	299,922	4,174	-1.34%	39.96%
2019	670,134	1,130	593	-0.01%	10.38%	245,724	1,957	126	-3.34%	24.81%	1,250,937,438	299,775	4,173	-0.02%	39.93%
2020	697,468	1,165	599	0.93%	11.40%	246,012	1,954	126	0.30%	25.18%	1,278,255,373	299,777	4,264	2.18%	42.98%
2021	559,237	819	682	14.01%	27.01%	299,403	2,227	134	6.79%	33.68%	1,253,045,780	299,694	4,181	-1.94%	40.20%
2022	565,912	817	692	1.44%	28.84%	278,993	2,231	125	-6.99%	24.33%	1,298,733,300	299,614	4,335	3.67%	45.35%
2023	565,912	820	690	-0.37%	28.37%	278,795	2,237	125	-0.33%	23.92%	1,298,194,379	299,466	4,335	0.01%	45.36%

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CASS

Rate Annual %chg Average Value/Acre: 3.81%

(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
26,598	CASS	146,644,793	61,014,235	98,295,637	2,395,230,169	194,672,618	55,042,223	24,190,304	1,298,845,442	206,760,446	54,130,594	502,810	4,535,329,271
cnty sectorvalue % of total value:		3.23%	1.35%	2.17%	52.81%	4.29%	1.21%	0.53%	28.64%	4.56%	1.19%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	ALVO	5,026	27,602	1,036	6,623,897	1,517,105	0	0	0	0	0	0	8,174,666
0.43%	%sector of county sector	0.00%	0.05%	0.00%	0.28%	0.78%							0.18%
	%sector of municipality	0.06%	0.34%	0.01%	81.03%	18.56%							100.00%
178	AVOCA	154,014	281,009	15,364	7,186,779	947,977	0	0	71,961	0	0	0	8,657,104
0.67%	%sector of county sector	0.11%	0.46%	0.02%	0.30%	0.49%			0.01%				0.19%
	%sector of municipality	1.78%	3.25%	0.18%	83.02%	10.95%			0.83%				100.00%
465	CEDAR CREEK	211,582	320,598	667,632	91,978,263	1,871,164	0	148,982	0	0	0	0	95,198,221
1.75%	%sector of county sector	0.14%	0.53%	0.68%	3.84%	0.96%		0.62%					2.10%
	%sector of municipality	0.22%	0.34%	0.70%	96.62%	1.97%		0.16%					100.00%
1,065	EAGLE	2,184,264	689,939	40,337	73,912,641	9,858,586	0	0	0	0	0	0	86,685,767
4.00%	%sector of county sector	1.49%	1.13%	0.04%	3.09%	5.06%							1.91%
	%sector of municipality	2.52%	0.80%	0.05%	85.27%	11.37%							100.00%
654	ELMWOOD	1,414,439	528,582	33,913	42,065,522	7,269,775	0	0	0	0	0	0	51,312,231
2.46%	%sector of county sector	0.96%	0.87%	0.03%	1.76%	3.73%							1.13%
	%sector of municipality	2.76%	1.03%	0.07%	81.98%	14.17%							100.00%
595	GREENWOOD	403,340	727,526	1,072,761	20,174,522	4,164,476	0	0	0	0	0	0	26,542,625
2.24%	%sector of county sector	0.28%	1.19%	1.09%	0.84%	2.14%							0.59%
	%sector of municipality	1.52%	2.74%	4.04%	76.01%	15.69%							100.00%
1,319	LOUISVILLE	1,510,402	1,089,853	1,665,521	81,115,798	9,665,289	0	0	0	0	0	0	95,046,863
4.96%	%sector of county sector	1.03%	1.79%	1.69%	3.39%	4.96%							2.10%
	%sector of municipality	1.59%	1.15%	1.75%	85.34%	10.17%							100.00%
167	MANLEY	54,173	137,320	187,199	12,099,738	573,081	0	0	0	0	0	0	13,051,511
0.63%	%sector of county sector	0.04%	0.23%	0.19%	0.51%	0.29%							0.29%
	%sector of municipality	0.42%	1.05%	1.43%	92.71%	4.39%							100.00%
270	MURDOCK	150,843	258,597	14,000	19,326,587	1,711,899	0	0	0	0	0	0	21,461,926
1.02%	%sector of county sector	0.10%	0.42%	0.01%	0.81%	0.88%							0.47%
	%sector of municipality	0.70%	1.20%	0.07%	90.05%	7.98%							100.00%
480	MURRAY	182,459	320,924	398,317	28,474,581	2,489,174	0	0	5,191	0	0	0	31,870,646
1.80%	%sector of county sector	0.12%	0.53%	0.41%	1.19%	1.28%			0.00%				0.70%
	%sector of municipality	0.57%	1.01%	1.25%	89.34%	7.81%			0.02%				100.00%
173	NEHAWKA	260,063	247,850	513,119	8,321,859	933,346	0	0	0	0	0	0	10,276,237
0.65%	%sector of county sector	0.18%	0.41%	0.52%	0.35%	0.48%							0.23%
	%sector of municipality	2.53%	2.41%	4.99%	80.98%	9.08%							100.00%
6,544	PLATTSMOUTH	6,791,392	5,382,268	4,066,686	303,745,808	75,400,872	5,289,218	0	0	0	0	0	400,676,244
24.60%	%sector of county sector	4.63%	8.82%	4.14%	12.68%	38.73%	9.61%						8.83%
	%sector of municipality	1.69%	1.34%	1.01%	75.81%	18.82%	1.32%						100.00%
92	SOUTH BEND	9,909	370,083	1,323,426	4,279,062	1,057,285	0	0	0	0	0	0	7,039,765
0.35%	%sector of county sector	0.01%	0.61%	1.35%	0.18%	0.54%							0.16%
	%sector of municipality	0.14%	5.26%	18.80%	60.78%	15.02%							100.00%
195	UNION	274,488	529,851	632,672	9,614,170	1,027,325	0	0	0	0	0	0	12,078,506
0.73%	%sector of county sector	0.19%	0.87%	0.64%	0.40%	0.53%							0.27%
	%sector of municipality	2.27%	4.39%	5.24%	79.60%	8.51%							100.00%
1,029	WEEPING WATER	5,756,032	956,086	500,190	63,876,591	5,222,959	1,181,070	0	0	0	0	0	77,492,928
3.87%	%sector of county sector	3.93%	1.57%	0.51%	2.67%	2.68%	2.15%						1.71%
	%sector of municipality	7.43%	1.23%	0.65%	82.43%	6.74%	1.52%						100.00%
13,342	Total Municipalities	19,362,426	11,868,088	11,132,174	772,795,831	123,710,315	6,470,288	148,982	77,152	0	0	0	945,565,255
50.16%	%all municip.sectors of cnty	13.20%	19.45%	11.33%	32.26%	63.55%	11.76%	0.62%	0.01%				20.85%

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