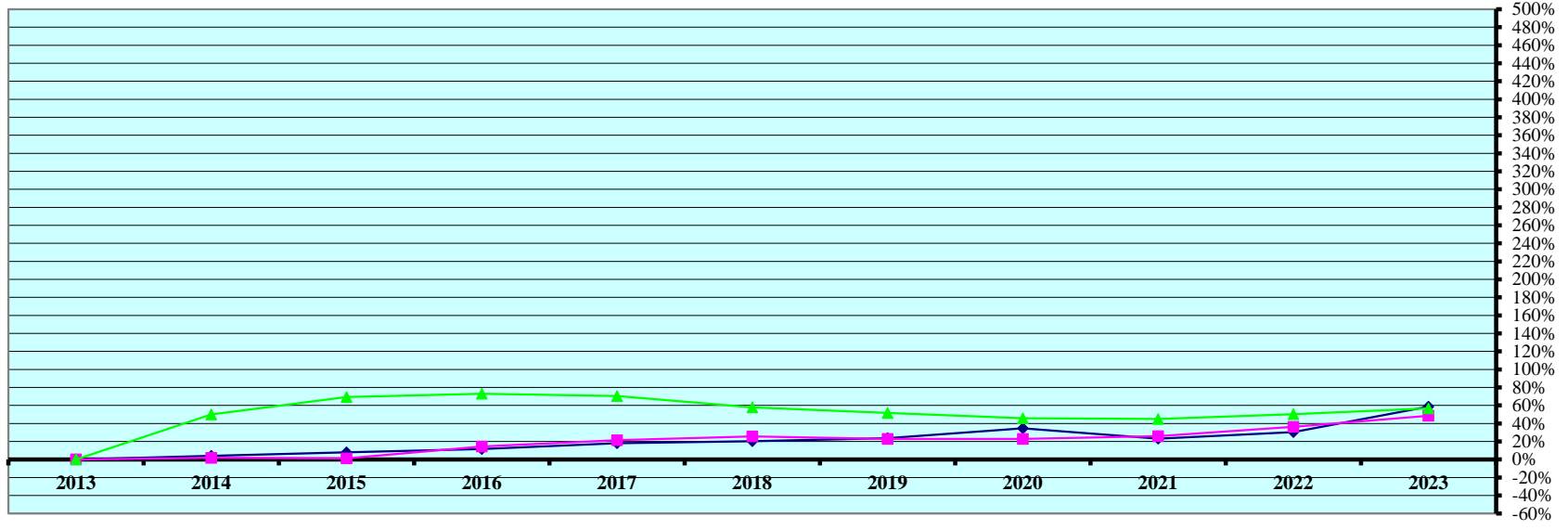


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**

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	178,398,365	-	-	-	71,052,295	-	-	-	999,496,850	-	-	-
2014	185,421,505	7,023,140	3.94%	3.94%	72,347,915	1,295,620	1.82%	1.82%	1,498,931,305	499,434,455	49.97%	49.97%
2015	192,821,550	7,400,045	3.99%	8.08%	71,922,400	-425,515	-0.59%	1.22%	1,693,093,650	194,162,345	12.95%	69.39%
2016	199,306,025	6,484,475	3.36%	11.72%	81,266,430	9,344,030	12.99%	14.38%	1,728,755,515	35,661,865	2.11%	72.96%
2017	210,416,245	11,110,220	5.57%	17.95%	86,217,540	4,951,110	6.09%	21.34%	1,704,326,015	-24,429,500	-1.41%	70.52%
2018	214,813,030	4,396,785	2.09%	20.41%	89,215,625	2,998,085	3.48%	25.56%	1,576,679,720	-127,646,295	-7.49%	57.75%
2019	220,672,640	5,859,610	2.73%	23.70%	87,213,010	-2,002,615	-2.24%	22.74%	1,516,793,105	-59,886,615	-3.80%	51.76%
2020	240,316,112	19,643,472	8.90%	34.71%	87,201,500	-11,510	-0.01%	22.73%	1,456,467,830	-60,325,275	-3.98%	45.72%
2021	219,741,750	-20,574,362	-8.56%	23.17%	89,473,905	2,272,405	2.61%	25.93%	1,449,768,525	-6,699,305	-0.46%	45.05%
2022	232,704,690	12,962,940	5.90%	30.44%	96,913,045	7,439,140	8.31%	36.40%	1,501,884,240	52,115,715	3.59%	50.26%
2023	283,076,240	50,371,550	21.65%	58.68%	105,532,915	8,619,870	8.89%	48.53%	1,566,137,570	64,253,330	4.28%	56.69%

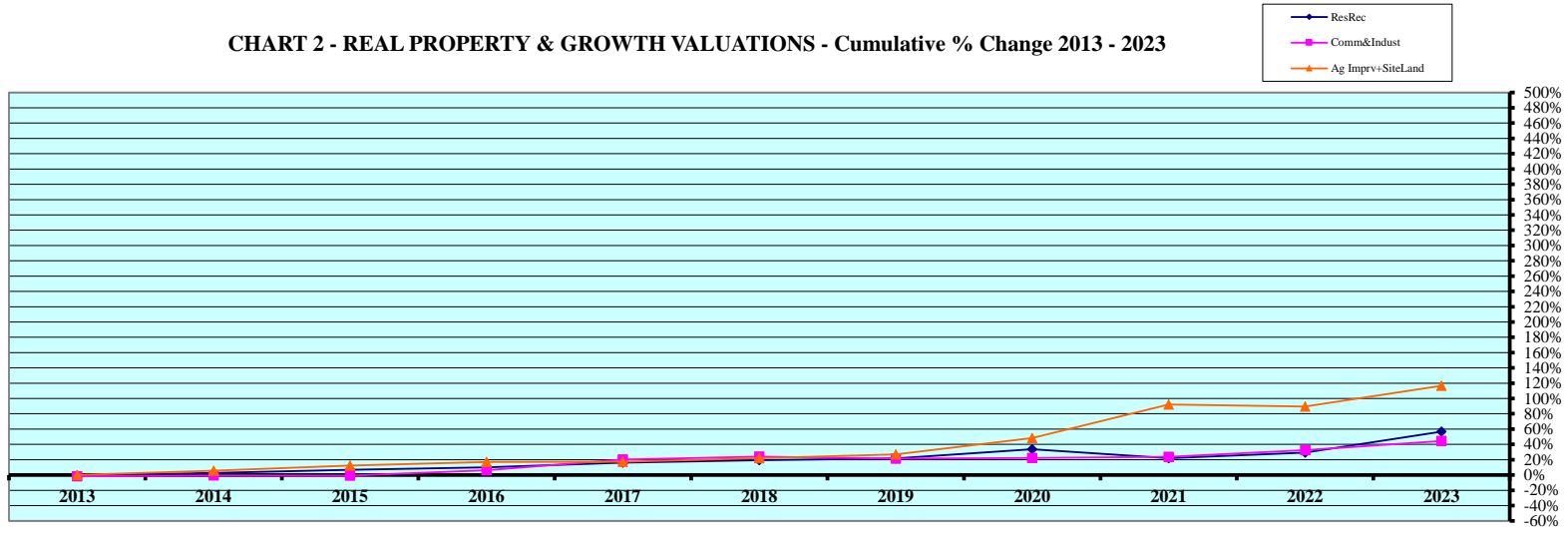
Rate Annual %chg: Residential & Recreational **4.73%** Commercial & Industrial **4.04%** Agricultural Land **4.59%**

Cnty# **18**  
County **CLAY**

**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	178,398,365	1,484,760	0.83%	176,913,605	-	-0.83%	71,052,295	1,254,885	1.77%	69,797,410	-	-1.77%						
2014	185,421,505	2,294,315	1.24%	183,127,190	2.65%	2.65%	72,347,915	1,697,925	2.35%	70,649,990	-0.57%	-0.57%						
2015	192,821,550	2,092,415	1.09%	190,729,135	2.86%	6.91%	71,922,400	1,351,320	1.88%	70,571,080	-2.46%	-0.68%						
2016	199,306,025	3,165,180	1.59%	196,140,845	1.72%	9.95%	81,266,430	5,715,100	7.03%	75,551,330	5.05%	6.33%						
2017	210,416,245	3,105,885	1.48%	207,310,360	4.02%	16.21%	86,217,540	751,720	0.87%	85,465,820	5.17%	20.29%						
2018	214,813,030	2,119,225	0.99%	212,693,805	1.08%	19.22%	89,215,625	1,004,405	1.13%	88,211,220	2.31%	24.15%						
2019	220,672,640	3,421,390	1.55%	217,251,250	1.14%	21.78%	87,213,010	897,425	1.03%	86,315,585	-3.25%	21.48%						
2020	240,316,112	1,734,830	0.72%	238,581,282	8.12%	33.74%	87,201,500	272,100	0.31%	86,929,400	-0.33%	22.35%						
2021	219,741,750	2,289,111	1.04%	217,452,639	-9.51%	21.89%	89,473,905	1,479,280	1.65%	87,994,625	0.91%	23.84%						
2022	232,704,690	1,841,610	0.79%	230,863,080	5.06%	29.41%	96,913,045	2,715,305	2.80%	94,197,740	5.28%	32.58%						
2023	283,076,240	3,544,465	1.25%	279,531,775	20.12%	56.69%	105,532,915	2,918,360	2.77%	102,614,555	5.88%	44.42%						
Rate Ann%chg	4.73%			Resid & Recreat w/o growth			3.73%			4.04%			C & I w/o growth			1.80%		

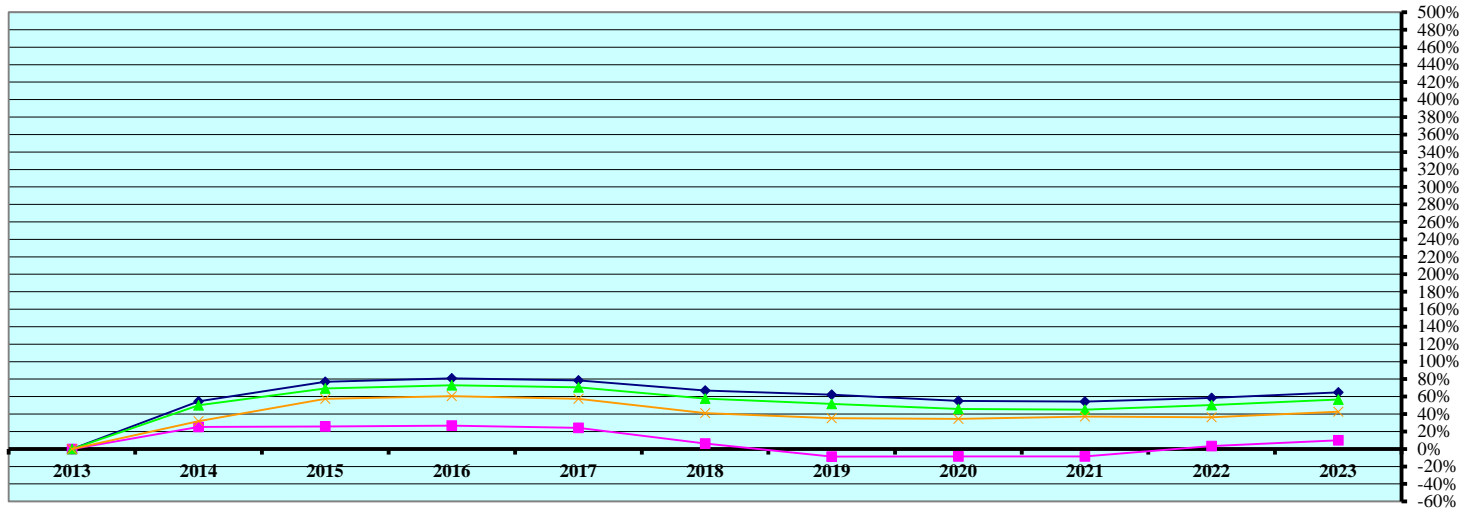
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	28,517,750	32,491,415	61,009,165	2,387,380	3.91%	58,621,785	-	-		
2014	30,755,265	38,615,065	69,370,330	4,943,670	7.13%	64,426,660	5.60%	5.60%		
2015	31,548,995	40,416,630	71,965,625	3,437,600	4.78%	68,528,025	-1.21%	12.32%		
2016	31,601,455	41,926,135	73,527,590	2,108,665	2.87%	71,418,925	-0.76%	17.06%		
2017	30,782,345	41,600,110	72,382,455	739,558	1.02%	71,642,897	-2.56%	17.43%		
2018	31,853,445	44,251,670	76,105,115	1,754,095	2.30%	74,351,020	2.72%	21.87%		
2019	32,670,000	46,880,745	79,550,745	2,166,713	2.72%	77,384,032	1.68%	26.84%		
2020	40,277,690	51,362,145	91,639,835	1,223,590	1.34%	90,416,245	13.66%	48.20%		
2021	57,666,155	61,610,055	119,276,210	2,130,441	1.79%	117,145,769	27.83%	92.01%		
2022	57,595,545	60,602,360	118,197,905	2,523,620	2.14%	115,674,285	-3.02%	89.60%		
2023	62,361,370	72,672,840	135,034,210	2,862,120	2.12%	132,172,090	11.82%	116.64%		
Rate Ann%chg	8.14%		8.38%		8.27%		Ag Imprv+Site w/o growth		5.58%	

(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# 18  
County CLAY

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	841,041,835	-	-	-	135,645,580	-	-	-	20,777,275	-	-	-
2014	1,299,208,940	458,167,105	54.48%	54.48%	170,036,780	34,391,200	25.35%	25.35%	27,407,210	6,629,935	31.91%	31.91%
2015	1,487,557,385	188,348,445	14.50%	76.87%	170,506,500	469,720	0.28%	25.70%	32,729,215	5,322,005	19.42%	57.52%
2016	1,521,380,235	33,822,850	2.27%	80.89%	171,908,165	1,401,665	0.82%	26.73%	33,346,415	617,200	1.89%	60.49%
2017	1,501,179,235	-20,201,000	-1.33%	78.49%	168,312,395	-3,595,770	-2.09%	24.08%	32,714,265	-632,150	-1.90%	57.45%
2018	1,403,116,825	-98,062,410	-6.53%	66.83%	144,212,040	-24,100,355	-14.32%	6.32%	29,295,120	-3,419,145	-10.45%	41.00%
2019	1,364,336,395	-38,780,430	-2.76%	62.22%	123,850,960	-20,361,080	-14.12%	-8.70%	28,126,495	-1,168,625	-3.99%	35.37%
2020	1,303,915,080	-60,421,315	-4.43%	55.04%	124,105,800	254,840	0.21%	-8.51%	27,956,915	-169,580	-0.60%	34.56%
2021	1,296,675,845	-7,239,235	-0.56%	54.17%	124,112,420	6,620	0.01%	-8.50%	28,492,500	535,585	1.92%	37.13%
2022	1,333,018,355	36,342,510	2.80%	58.50%	140,077,575	15,965,155	12.86%	3.27%	28,300,375	-192,125	-0.67%	36.21%
2023	1,386,688,015	53,669,660	4.03%	64.88%	149,321,565	9,243,990	6.60%	10.08%	29,641,735	1,341,360	4.74%	42.66%

Rate Ann.%chg: Irrigated **5.13%** Dryland **0.97%** Grassland **3.62%**

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	0	-	-	-	2,032,160	-	-	-	999,496,850	-	-	-
2014	0	0	-	-	2,278,375	246,215	12.12%	12.12%	1,498,931,305	499,434,455	49.97%	49.97%
2015	0	0	-	-	2,300,550	22,175	0.97%	13.21%	1,693,093,650	194,162,345	12.95%	69.39%
2016	0	0	-	-	2,120,700	-179,850	-7.82%	4.36%	1,728,755,515	35,661,865	2.11%	72.96%
2017	0	0	-	-	2,120,120	-580	-0.03%	4.33%	1,704,326,015	-24,429,500	-1.41%	70.52%
2018	0	0	-	-	55,735	-2,064,385	-97.37%	-97.26%	1,576,679,720	-127,646,295	-7.49%	57.75%
2019	0	0	-	-	479,255	423,520	759.88%	-76.42%	1,516,793,105	-59,886,615	-3.80%	51.76%
2020	10,765	10,765	-	-	479,270	15	0.00%	-76.42%	1,456,467,830	-60,325,275	-3.98%	45.72%
2021	10,765	0	0.00%	-	476,995	-2,275	-0.47%	-76.53%	1,449,768,525	-6,699,305	-0.46%	45.05%
2022	10,765	0	0.00%	-	477,170	175	0.04%	-76.52%	1,501,884,240	52,115,715	3.59%	50.26%
2023	10,765	0	0.00%	-	475,490	-1,680	-0.35%	-76.60%	1,566,137,570	64,253,330	4.28%	56.69%

Cnty# **18**  
County **CLAY**

Rate Ann.%chg: Total Agric Land **4.59%**

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	840,640,555	218,193	3,853			135,411,545	56,912	2,379			20,782,390	23,606	880		
2014	1,300,047,640	222,010	5,856	51.99%	51.99%	169,727,610	53,944	3,146	32.24%	32.24%	27,281,580	22,943	1,189	35.07%	35.07%
2015	1,488,956,660	225,574	6,601	12.72%	71.33%	169,864,995	50,901	3,337	6.06%	40.26%	32,699,155	22,591	1,447	21.73%	64.41%
2016	1,521,763,570	226,001	6,733	2.01%	74.77%	171,905,635	50,510	3,403	1.98%	43.04%	33,330,335	22,562	1,477	2.06%	67.80%
2017	1,501,446,970	228,102	6,582	-2.24%	70.85%	168,272,000	49,414	3,405	0.06%	43.12%	32,703,025	22,136	1,477	0.01%	67.81%
2018	1,403,619,840	228,287	6,148	-6.59%	59.59%	143,954,780	49,264	2,922	-14.19%	22.81%	29,346,490	22,037	1,332	-9.86%	51.26%
2019	1,364,427,045	227,528	5,997	-2.47%	55.65%	124,041,535	49,859	2,488	-14.86%	4.56%	28,183,180	22,210	1,269	-4.71%	44.14%
2020	1,303,914,900	227,585	5,729	-4.46%	48.71%	124,096,255	49,950	2,484	-0.14%	4.42%	28,154,085	22,249	1,265	-0.28%	43.73%
2021	1,296,986,970	227,733	5,695	-0.60%	47.82%	124,152,800	49,973	2,484	0.00%	4.42%	28,292,835	22,358	1,265	0.01%	43.74%
2022	1,333,105,175	228,084	5,845	2.63%	51.71%	140,078,130	49,302	2,841	14.36%	19.41%	28,301,940	22,747	1,244	-1.68%	41.33%
2023	1,386,699,770	228,144	6,078	3.99%	57.76%	149,308,645	49,315	3,028	6.56%	27.25%	29,638,280	22,675	1,307	5.05%	48.47%

Rate Annual %chg Average Value/Acre: 4.66%

2.44%

4.03%

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	0	0				1,329,605	1,459	911			998,164,095	300,170	3,325		
2014	0	0				1,730,110	1,465	1,181	29.61%	29.61%	1,498,786,940	300,362	4,990	50.06%	50.06%
2015	0	0				2,022,990	1,462	1,384	17.20%	51.90%	1,693,543,800	300,527	5,635	12.93%	69.46%
2016	0	0				2,063,170	1,462	1,411	1.99%	54.92%	1,729,062,710	300,535	5,753	2.09%	73.01%
2017	0	0				2,120,120	1,500	1,414	0.15%	55.15%	1,704,542,115	301,152	5,660	-1.62%	70.21%
2018	0	0				55,735	111	500	-64.63%	-45.12%	1,576,976,845	299,699	5,262	-7.04%	58.24%
2019	0	0				479,255	391	1,227	145.41%	34.67%	1,517,131,015	299,987	5,057	-3.89%	52.08%
2020	10,765	22	500			479,270	391	1,227	0.00%	34.68%	1,456,655,275	300,197	4,852	-4.05%	45.92%
2021	10,765	22	500	0.00%		476,995	386	1,236	0.70%	35.62%	1,449,920,365	300,472	4,825	-0.55%	45.11%
2022	10,765	22	500	0.00%		477,170	386	1,235	-0.05%	35.54%	1,501,973,180	300,541	4,998	3.57%	50.29%
2023	10,765	22	500	0.00%		475,490	383	1,241	0.52%	36.25%	1,566,132,950	300,538	5,211	4.27%	56.71%

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CLAY

Rate Annual %chg Average Value/Acre: 4.59%

(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
6,104	CLAY	110,335,899	32,812,554	111,195,275	282,801,395	80,712,355	24,820,560	274,845	1,566,137,570	62,361,370	72,672,840	0	2,344,124,663
cnty sectorvalue % of total value:		4.71%	1.40%	4.74%	12.06%	3.44%	1.06%	0.01%	66.81%	2.66%	3.10%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
735	CLAY CENTER	1,228,951	1,418,795	109,244	42,202,845	7,032,130	0	0	43,160	0	800	0	52,035,925
12.04%	%sector of county sector	1.11%	4.32%	0.10%	14.92%	8.71%			0.00%		0.00%		2.22%
	%sector of municipality	2.36%	2.73%	0.21%	81.10%	13.51%			0.08%		0.00%		100.00%
42	DEWEESE	651,426	135,417	5,068	2,123,580	843,465	0	0	6,905	0	118,340	0	3,884,201
0.69%	%sector of county sector	0.59%	0.41%	0.00%	0.75%	1.05%			0.00%		0.16%		0.17%
	%sector of municipality	16.77%	3.49%	0.13%	54.67%	21.72%			0.18%		3.05%		100.00%
428	EDGAR	951,685	1,505,219	2,555,909	16,917,905	3,494,840	0	0	399,295	43,230	552,060	0	26,420,143
7.01%	%sector of county sector	0.86%	4.59%	2.30%	5.98%	4.33%			0.03%	0.07%	0.76%		1.13%
	%sector of municipality	3.60%	5.70%	9.67%	64.03%	13.23%			1.51%	0.16%	2.09%		100.00%
330	FAIRFIELD	2,279,210	2,005,744	5,157,884	15,701,660	4,253,860	0	0	311,450	162,140	12,315	0	29,884,263
5.41%	%sector of county sector	2.07%	6.11%	4.64%	5.55%	5.27%			0.02%	0.26%	0.02%		1.27%
	%sector of municipality	7.63%	6.71%	17.26%	52.54%	14.23%			1.04%	0.54%	0.04%		100.00%
260	GLENVIL	121,259	866,809	3,932,085	12,370,425	590,635	0	0	19,450	0	0	0	17,900,663
4.26%	%sector of county sector	0.11%	2.64%	3.54%	4.37%	0.73%			0.00%				0.76%
	%sector of municipality	0.68%	4.84%	21.97%	69.11%	3.30%			0.11%				100.00%
951	HARVARD	598,274	1,555,190	1,206,239	26,049,645	2,542,495	0	0	140,260	67,675	143,840	0	32,303,618
15.58%	%sector of county sector	0.54%	4.74%	1.08%	9.21%	3.15%			0.01%	0.11%	0.20%		1.38%
	%sector of municipality	1.85%	4.81%	3.73%	80.64%	7.87%			0.43%	0.21%	0.45%		100.00%
49	ONG	2,496	115,590	4,326	1,212,540	716,610	0	0	135,710	0	9,520	0	2,196,792
0.80%	%sector of county sector	0.00%	0.35%	0.00%	0.43%	0.89%			0.01%		0.01%		0.09%
	%sector of municipality	0.11%	5.26%	0.20%	55.20%	32.62%			6.18%		0.43%		100.00%
35	SARONVILLE	46,448	161,365	339,564	1,505,645	3,584,240	0	0	108,745	0	0	0	5,746,007
0.57%	%sector of county sector	0.04%	0.49%	0.31%	4.44%	4.44%			0.01%		0.01%		0.25%
	%sector of municipality	0.81%	2.81%	5.91%	26.20%	62.38%			1.89%				100.00%
1,447	SUTTON	9,758,166	3,122,536	1,968,042	84,796,005	30,254,780	0	0	771,255	142,415	1,091,390	0	131,904,589
23.71%	%sector of county sector	8.84%	9.52%	1.77%	29.98%	37.48%			0.05%	0.23%	1.50%		5.63%
	%sector of municipality	7.40%	2.37%	1.49%	64.29%	22.94%			0.58%	0.11%	0.83%		100.00%
194	TRUMBULL	159,502	582,498	760,423	9,133,555	3,577,515	0	0	578,500	0	102,245	0	14,894,238
3.18%	%sector of county sector	0.14%	1.78%	0.68%	3.23%	4.43%			0.04%		0.14%		0.64%
	%sector of municipality	1.07%	3.91%	5.11%	61.32%	24.02%			3.88%		0.69%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,472	Total Municipalities	15,797,418	11,469,164	16,038,785	212,013,812	56,890,573	0	0	2,514,730	415,460	2,030,510	0	317,170,449
73.26%	%all municip.sectors of cnty	14.32%	34.95%	14.42%	74.97%	70.49%			0.16%	0.67%	2.79%		13.53%