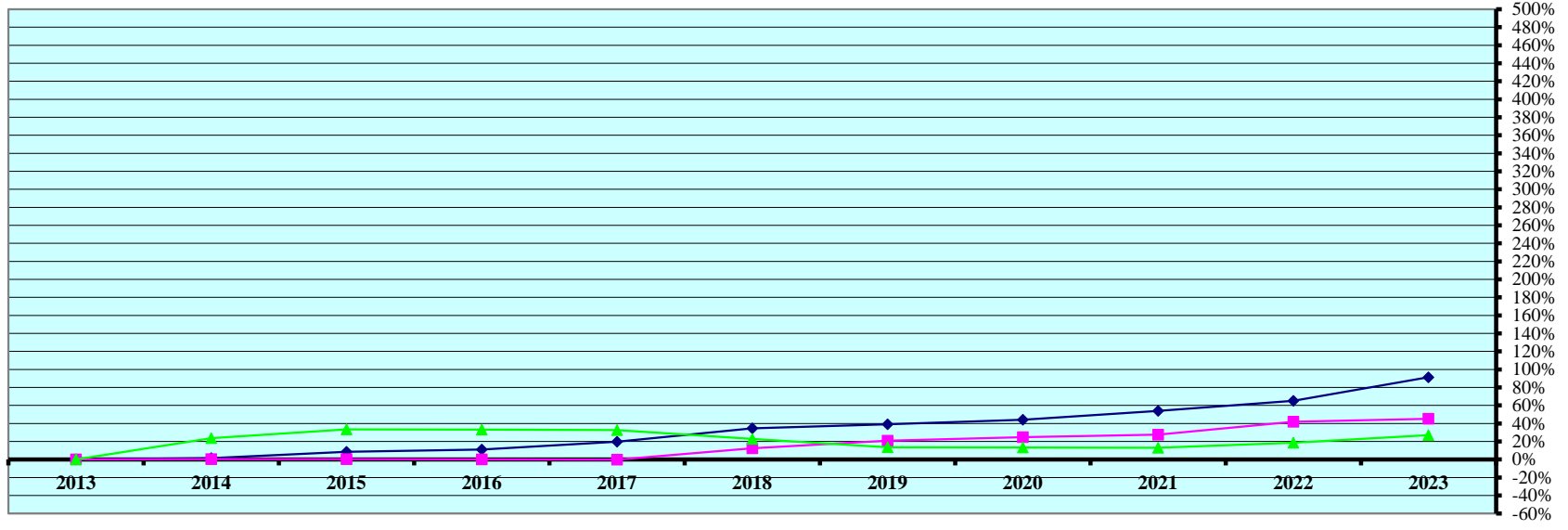


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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	510,940,590	-	-	-	312,057,535	-	-	-	490,197,585	-	-	-
2014	518,318,960	7,378,370	1.44%	1.44%	313,465,455	1,407,920	0.45%	0.45%	606,108,170	115,910,585	23.65%	23.65%
2015	553,789,005	35,470,045	6.84%	8.39%	313,009,740	-455,715	-0.15%	0.31%	654,066,310	47,958,140	7.91%	33.43%
2016	567,882,380	14,093,375	2.54%	11.14%	312,064,410	-945,330	-0.30%	0.00%	653,445,810	-620,500	-0.09%	33.30%
2017	612,304,985	44,422,605	7.82%	19.84%	311,422,240	-642,170	-0.21%	-0.20%	650,635,295	-2,810,515	-0.43%	32.73%
2018	687,202,300	74,897,315	12.23%	34.50%	351,204,640	39,782,400	12.77%	12.54%	601,414,935	-49,220,360	-7.56%	22.69%
2019	709,944,440	22,742,140	3.31%	38.95%	376,996,323	25,791,683	7.34%	20.81%	556,725,815	-44,689,120	-7.43%	13.57%
2020	736,616,190	26,671,750	3.76%	44.17%	389,298,554	12,302,231	3.26%	24.75%	554,594,585	-2,131,230	-0.38%	13.14%
2021	787,175,840	50,559,650	6.86%	54.06%	397,979,751	8,681,197	2.23%	27.53%	553,910,440	-684,145	-0.12%	13.00%
2022	844,226,530	57,050,690	7.25%	65.23%	442,786,499	44,806,748	11.26%	41.89%	580,718,870	26,808,430	4.84%	18.47%
2023	977,724,095	133,497,565	15.81%	91.36%	452,979,384	10,192,885	2.30%	45.16%	622,225,320	41,506,450	7.15%	26.93%

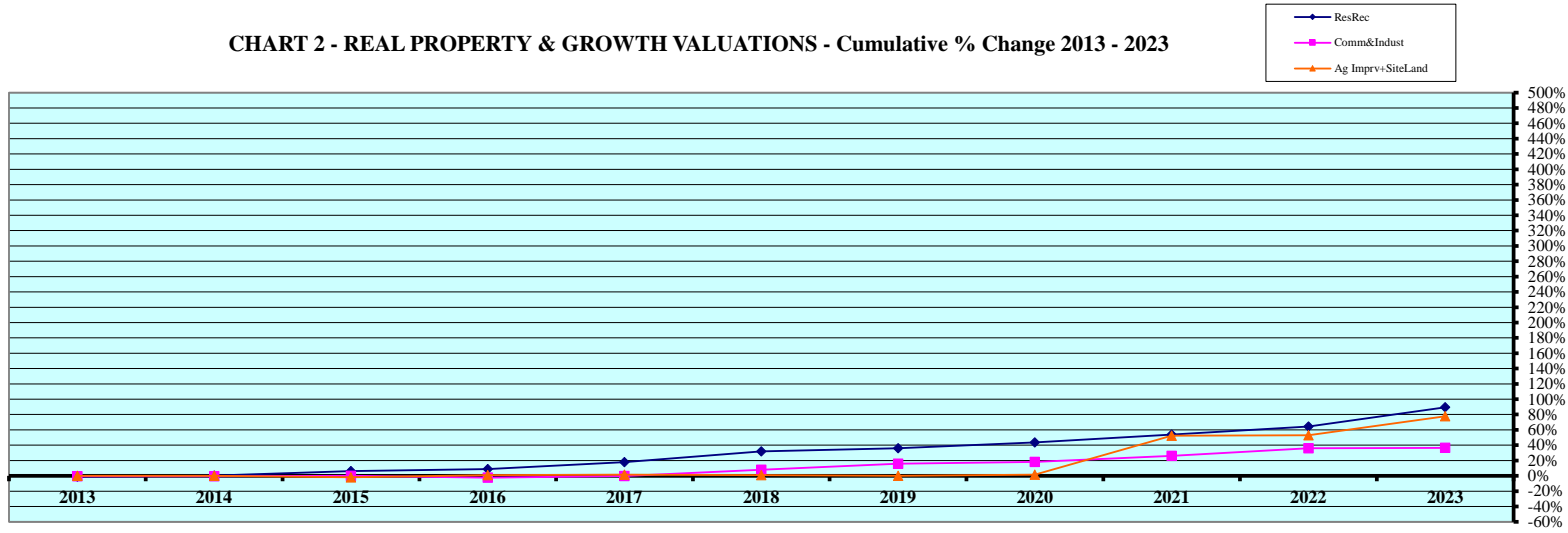
Rate Annual %chg: Residential & Recreational **6.70%** Commercial & Industrial **3.80%** Agricultural Land **2.41%**

Cnty# **22**
County **DAKOTA**

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	510,940,590	5,995,957	1.17%	504,944,633	-	-1.17%	312,057,535	1,758,447	0.56%	310,299,088	-	-0.56%	
2014	518,318,960	6,316,100	1.22%	512,002,860	0.21%	0.21%	313,465,455	3,054,755	0.97%	310,410,700	-0.53%	-0.53%	
2015	553,789,005	11,605,273	2.10%	542,183,732	4.60%	6.11%	313,009,740	814,845	0.26%	312,194,895	-0.41%	0.04%	
2016	567,882,380	12,201,020	2.15%	555,681,360	0.34%	8.76%	312,064,410	7,371,555	2.36%	304,692,855	-2.66%	-2.36%	
2017	612,304,985	10,482,070	1.71%	601,822,915	5.98%	17.79%	311,422,240	266,715	0.09%	311,155,525	-0.29%	-0.29%	
2018	687,202,300	13,247,700	1.93%	673,954,600	10.07%	31.90%	351,204,640	14,208,924	4.05%	336,995,716	8.21%	7.99%	
2019	709,944,440	15,133,610	2.13%	694,810,830	1.11%	35.99%	376,996,323	15,298,864	4.06%	361,697,459	2.99%	15.91%	
2020	736,616,190	2,462,350	0.33%	734,153,840	3.41%	43.69%	389,298,554	20,759,120	5.33%	368,539,434	-2.24%	18.10%	
2021	787,175,840	704,190	0.09%	786,471,650	6.77%	53.93%	397,979,751	4,646,130	1.17%	393,333,621	1.04%	26.05%	
2022	844,226,530	4,840,610	0.57%	839,385,920	6.63%	64.28%	442,786,499	18,339,380	4.14%	424,447,119	6.65%	36.02%	
2023	977,724,095	9,953,811	1.02%	967,770,284	14.63%	89.41%	452,979,384	27,137,800	5.99%	425,841,584	-3.83%	36.46%	
Rate Ann%chg	6.70%			Resid & Recreat w/o growth			3.80%			C & I w/o growth			0.89%

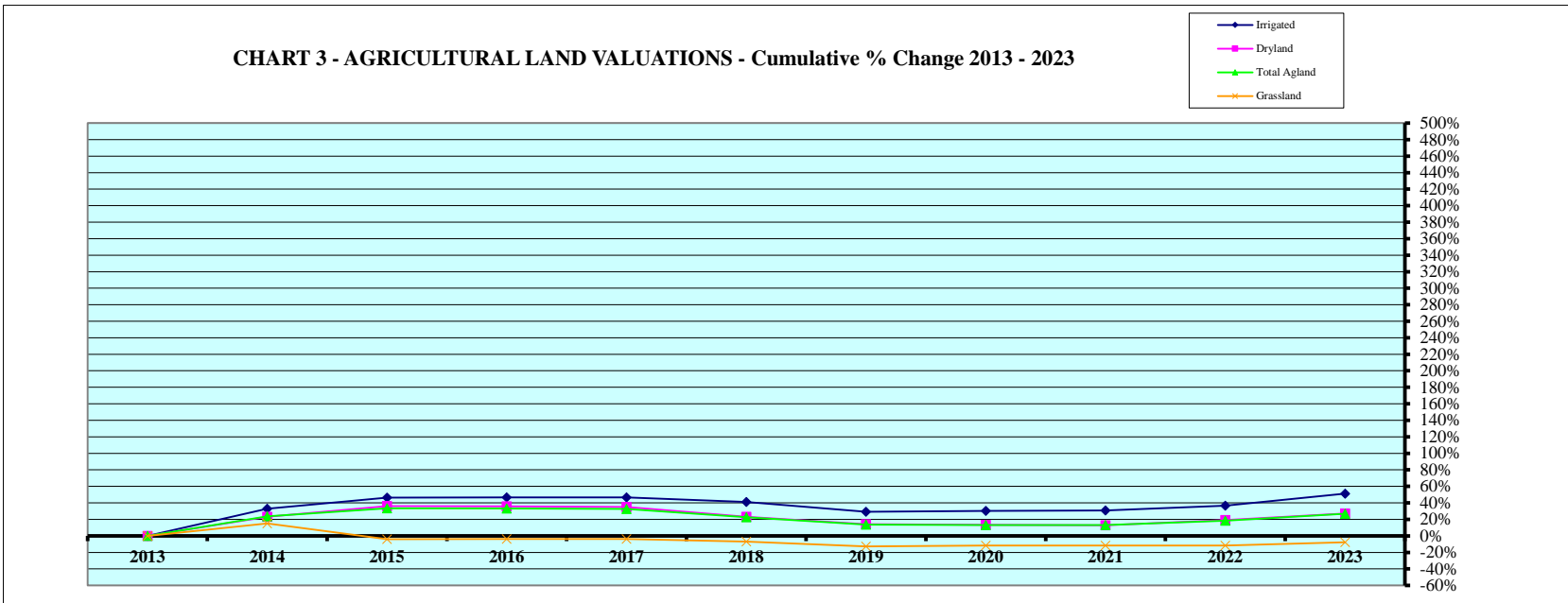
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	28,332,370	9,493,300	37,825,670	2,489,400	6.58%	35,336,270	-	-
2014	28,442,895	9,467,670	37,910,565	94,245	0.25%	37,816,320	-0.02%	-0.02%
2015	27,877,595	10,969,555	38,847,150	1,723,480	4.44%	37,123,670	-2.08%	-1.86%
2016	27,548,110	11,173,700	38,721,810	555,845	1.44%	38,165,965	-1.75%	0.90%
2017	28,011,895	10,665,165	38,677,060	278,575	0.72%	38,398,485	-0.83%	1.51%
2018	27,448,390	10,967,355	38,415,745	207,840	0.54%	38,207,905	-1.21%	1.01%
2019	27,055,160	10,813,390	37,868,550	0	0.00%	37,868,550	-1.42%	0.11%
2020	27,533,265	10,836,825	38,370,090	0	0.00%	38,370,090	1.32%	1.44%
2021	38,991,705	18,712,780	57,704,485	82,840	0.14%	57,621,645	50.17%	52.33%
2022	39,502,040	18,353,160	57,855,200	0	0.00%	57,855,200	0.26%	52.95%
2023	44,647,260	22,889,285	67,536,545	317,450	0.47%	67,219,095	16.19%	77.71%
Rate Ann%chg	4.65%	9.20%	5.97%	Ag Imprv+Site w/o growth			6.06%	

(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# 22
County DAKOTA

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	70,416,250	-	-	-	369,407,610	-	-	-	48,890,870	-	-	-
2014	93,662,510	23,246,260	33.01%	33.01%	454,763,675	85,356,065	23.11%	23.11%	56,268,770	7,377,900	15.09%	15.09%
2015	103,092,690	9,430,180	10.07%	46.40%	502,647,085	47,883,410	10.53%	36.07%	46,895,545	-9,373,225	-16.66%	-4.08%
2016	103,276,295	183,605	0.18%	46.67%	501,723,420	-923,665	-0.18%	35.82%	47,034,510	138,965	0.30%	-3.80%
2017	103,190,920	-85,375	-0.08%	46.54%	498,908,185	-2,815,235	-0.56%	35.06%	47,115,285	80,775	0.17%	-3.63%
2018	99,357,615	-3,833,305	-3.71%	41.10%	455,224,465	-43,683,720	-8.76%	23.23%	45,481,395	-1,633,890	-3.47%	-6.97%
2019	91,048,755	-8,308,860	-8.36%	29.30%	421,593,290	-33,631,175	-7.39%	14.13%	42,662,400	-2,818,995	-6.20%	-12.74%
2020	91,646,030	597,275	0.66%	30.15%	418,426,785	-3,166,505	-0.75%	13.27%	43,195,000	532,600	1.25%	-11.65%
2021	92,092,635	446,605	0.49%	30.78%	417,296,795	-1,129,990	-0.27%	12.96%	43,124,490	-70,510	-0.16%	-11.79%
2022	96,215,240	4,122,605	4.48%	36.64%	439,834,985	22,538,190	5.40%	19.06%	43,231,645	107,155	0.25%	-11.58%
2023	106,463,495	10,248,255	10.65%	51.19%	469,158,395	29,323,410	6.67%	27.00%	45,135,620	1,903,975	4.40%	-7.68%

Rate Ann.%chg: Irrigated **4.22%** Dryland **2.42%** Grassland **-0.80%**

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	1,941,200	-	-	-	(458,345)	-	-	-	490,197,585	-	-	-
2014	1,412,635	-528,565	-27.23%	-27.23%	580	458,925	-	-	606,108,170	115,910,585	23.65%	23.65%
2015	1,430,395	17,760	1.26%	-26.31%	595	15	2.59%	-	654,066,310	47,958,140	7.91%	33.43%
2016	1,410,990	-19,405	-1.36%	-27.31%	595	0	0.00%	-	653,445,810	-620,500	-0.09%	33.30%
2017	1,399,980	-11,010	-0.78%	-27.88%	20,925	20,330	3416.81%	-	650,635,295	-2,810,515	-0.43%	32.73%
2018	1,350,880	-49,100	-3.51%	-30.41%	580	-20,345	-97.23%	-	601,414,935	-49,220,360	-7.56%	22.69%
2019	1,383,680	32,800	2.43%	-28.72%	37,690	37,110	6398.28%	-	556,725,815	-44,689,120	-7.43%	13.57%
2020	1,388,730	5,050	0.36%	-28.46%	(61,960)	-99,650	-264.39%	-	554,594,585	-2,131,230	-0.38%	13.14%
2021	1,384,755	-3,975	-0.29%	-28.67%	11,765	73,725	-	-	553,910,440	-684,145	-0.12%	13.00%
2022	1,437,000	52,245	3.77%	-25.97%	0	-11,765	-100.00%	-	580,718,870	26,808,430	4.84%	18.47%
2023	1,467,810	30,810	2.14%	-24.39%	0	0	-	-	622,225,320	41,506,450	7.15%	26.93%

Cnty# **22**
County **DAKOTA**

Rate Ann.%chg: Total Agric Land **2.41%**

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	70,402,325	14,614	4,817			369,040,745	96,151	3,838			48,831,685	28,744	1,699		
2014	92,980,020	16,749	5,551	15.23%	15.23%	456,164,085	96,627	4,721	23.00%	23.00%	55,642,745	28,717	1,938	14.06%	14.06%
2015	103,198,255	16,827	6,133	10.47%	27.30%	503,253,555	96,312	5,225	10.68%	36.14%	46,615,355	28,870	1,615	-16.67%	-4.95%
2016	103,045,205	16,802	6,133	0.00%	27.30%	502,552,035	96,246	5,222	-0.07%	36.04%	46,834,665	29,198	1,604	-0.66%	-5.58%
2017	103,803,820	16,920	6,135	0.03%	27.35%	501,182,750	95,967	5,222	0.02%	36.07%	46,839,410	28,992	1,616	0.72%	-4.90%
2018	99,357,615	16,861	5,893	-3.95%	22.32%	454,456,325	95,673	4,750	-9.04%	23.76%	44,902,780	28,982	1,549	-4.10%	-8.80%
2019	91,048,755	16,896	5,389	-8.56%	11.86%	420,832,290	95,909	4,388	-7.63%	14.32%	42,647,580	29,549	1,443	-6.85%	-15.04%
2020	91,646,030	16,835	5,444	1.02%	13.00%	418,220,845	96,363	4,340	-1.09%	13.08%	46,143,150	29,289	1,575	9.16%	-7.26%
2021	92,092,635	16,917	5,444	0.00%	13.00%	417,772,465	96,273	4,339	-0.01%	13.06%	43,099,250	29,208	1,476	-6.34%	-13.14%
2022	96,215,240	16,886	5,698	4.67%	18.28%	439,834,985	96,146	4,575	5.42%	19.19%	43,228,415	29,163	1,482	0.45%	-12.75%
2023	106,200,720	16,973	6,257	9.81%	29.88%	469,199,875	96,066	4,884	6.77%	27.25%	45,209,190	29,139	1,551	4.67%	-8.67%

Rate Annual %chg Average Value/Acre: 2.65% 2.44% -0.90%

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	1,956,800	9,291	211			168,940	266	635			490,400,495	149,066	3,290		
2014	1,411,170	6,697	211	0.05%	0.05%	244,130	348	702	10.58%	10.58%	606,442,150	149,138	4,066	23.60%	23.60%
2015	1,427,045	6,606	216	2.52%	2.57%	244,145	348	702	0.01%	10.59%	654,738,355	148,963	4,395	8.09%	33.60%
2016	1,423,035	6,592	216	-0.07%	2.49%	595	3	215	-69.39%	-66.15%	653,855,535	148,842	4,393	-0.05%	33.53%
2017	1,402,790	6,533	215	-0.53%	1.96%	595	3	215	0.00%	-66.15%	653,229,365	148,415	4,401	0.19%	33.79%
2018	1,349,515	6,432	210	-2.29%	-0.38%	580	3	209	-2.52%	-67.00%	600,066,815	147,951	4,056	-7.85%	23.29%
2019	1,382,675	6,437	215	2.38%	2.00%	595	3	215	2.59%	-66.15%	555,911,895	148,794	3,736	-7.88%	13.57%
2020	1,386,040	6,447	215	0.08%	2.08%	39,740	185	215	0.08%	-66.12%	557,435,805	149,119	3,738	0.06%	13.63%
2021	1,384,735	6,441	215	0.00%	2.08%	44,945	209	215	-0.01%	-66.13%	554,394,030	149,049	3,720	-0.50%	13.06%
2022	1,388,625	6,459	215	0.00%	2.08%	44,945	209	215	0.00%	-66.13%	580,712,210	148,865	3,901	4.88%	18.58%
2023	1,467,955	6,658	220	2.56%	4.69%	0	0				622,077,740	148,837	4,180	7.14%	27.05%

22
DAKOTA

Rate Annual %chg Average Value/Acre: 2.42%

(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
21,582	DAKOTA	214,163,825	41,340,127	37,048,773	977,724,095	317,865,949	135,113,435	0	622,225,320	44,647,260	22,889,285	0	2,413,018,069
cnty sectorvalue % of total value:		8.88%	1.71%	1.54%	40.52%	13.17%	5.60%		25.79%	1.85%	0.95%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,081	DAKOTA CITY	1,483,785	721,206	1,268,158	95,200,210	13,719,072	4,986,845	0	1,269,955	0	0	0	118,649,231
9.64%	%sector of county sector	0.69%	1.74%	3.42%	9.74%	4.32%	3.69%		0.20%				4.92%
	%sector of municipality	1.25%	0.61%	1.07%	80.24%	11.56%	4.20%		1.07%				100.00%
840	EMERSON	5,680	103,479	10,956	13,823,765	373,110	0	0	0	0	0	0	14,316,990
3.89%	%sector of county sector	0.00%	0.25%	0.03%	1.41%	0.12%							0.59%
	%sector of municipality	0.04%	0.72%	0.08%	96.55%	2.61%							100.00%
532	HOMER	911,485	335,413	714,288	27,772,895	2,452,615	0	0	66,510	309,005	3,405	0	32,565,616
2.47%	%sector of county sector	0.43%	0.81%	1.93%	2.84%	0.77%			0.01%	0.69%	0.01%		1.35%
	%sector of municipality	2.80%	1.03%	2.19%	85.28%	7.53%			0.20%	0.95%	0.01%		100.00%
153	HUBBARD	1,023,455	0	0	9,848,240	1,144,995	0	0	9,005	0	267,560	0	12,293,255
0.71%	%sector of county sector	0.48%			1.01%	0.36%			0.00%				0.51%
	%sector of municipality	8.33%			80.11%	9.31%			0.07%				100.00%
207	JACKSON	18,670,375	95,768	24,102	15,755,300	2,987,255	22,527,635	0	0	0	0	0	60,060,435
0.96%	%sector of county sector	8.72%	0.23%	0.07%	1.61%	0.94%	16.67%						2.49%
	%sector of municipality	31.09%	0.16%	0.04%	26.23%	4.97%	37.51%						100.00%
14,043	SOUTH SIOUX CITY	149,927,410	12,757,530	8,938,562	524,553,470	257,451,596	55,556,435	0	1,397,425	20,460	28,085	0	1,010,630,973
65.07%	%sector of county sector	70.01%	30.86%	24.13%	53.65%	80.99%	41.12%		0.22%	0.05%	0.12%		41.88%
	%sector of municipality	14.84%	1.26%	0.88%	51.90%	25.47%	5.50%		0.14%	0.00%	0.00%		100.00%
	%sector of county sector												
	%sector of municipality												
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17,857	Total Municipalities	172,022,191	14,013,396	10,956,066	686,953,885	278,128,644	83,070,916	0	2,742,895	329,465	299,050	0	1,248,516,507
82.74%	%all municip.sectors of cnty	80.32%	33.90%	29.57%	70.26%	87.50%	61.48%		0.44%	0.74%	1.31%		51.74%