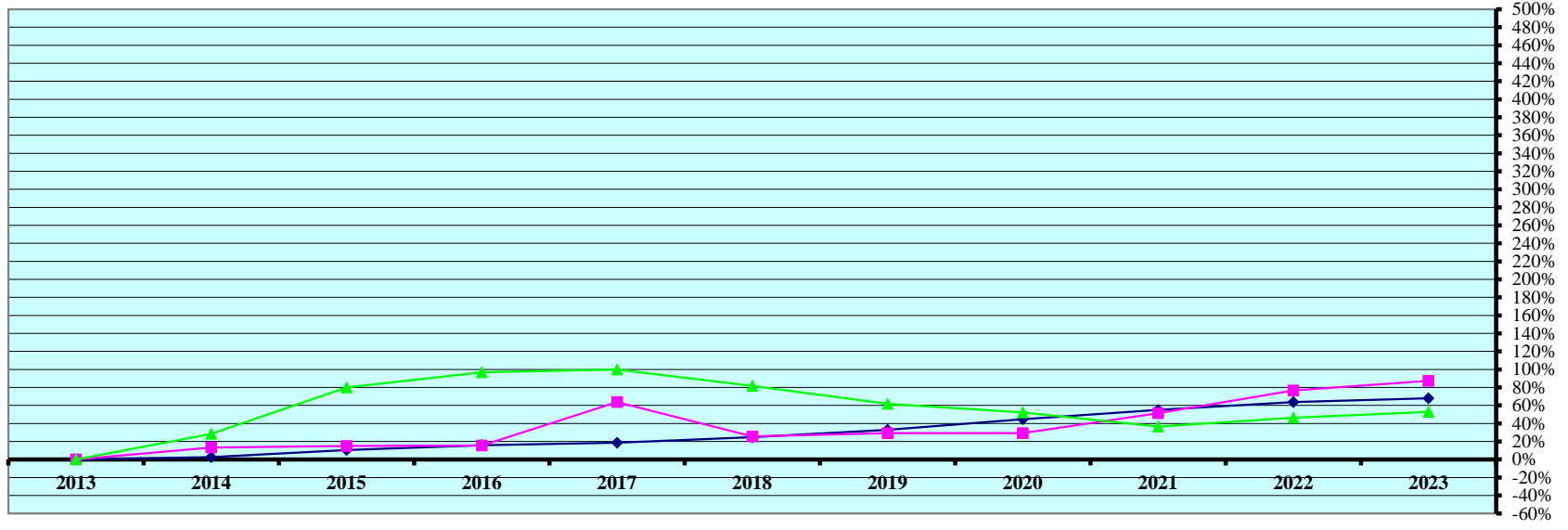


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

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	36,136,652	-	-	-	19,998,352	-	-	-	132,354,295	-	-	-
2014	37,054,150	917,498	2.54%	2.54%	22,667,129	2,668,777	13.34%	13.34%	169,982,770	37,628,475	28.43%	28.43%
2015	39,902,927	2,848,777	7.69%	10.42%	22,972,950	305,821	1.35%	14.87%	238,136,050	68,153,280	40.09%	79.92%
2016	41,796,102	1,893,175	4.74%	15.66%	23,077,890	104,940	0.46%	15.40%	260,354,300	22,218,250	9.33%	96.71%
2017	42,831,676	1,035,574	2.48%	18.53%	32,736,286	9,658,396	41.85%	63.69%	264,512,100	4,157,800	1.60%	99.85%
2018	45,069,611	2,237,935	5.22%	24.72%	25,139,200	-7,597,086	-23.21%	25.71%	240,552,735	-23,959,365	-9.06%	81.75%
2019	48,056,335	2,986,724	6.63%	32.99%	25,864,675	725,475	2.89%	29.33%	214,036,647	-26,516,088	-11.02%	61.71%
2020	52,289,633	4,233,298	8.81%	44.70%	25,842,104	-22,571	-0.09%	29.22%	201,360,750	-12,675,897	-5.92%	52.14%
2021	56,056,430	3,766,797	7.20%	55.12%	30,274,694	4,432,590	17.15%	51.39%	180,660,910	-20,699,840	-10.28%	36.50%
2022	59,158,595	3,102,165	5.53%	63.71%	35,323,774	5,049,080	16.68%	76.63%	193,694,560	13,033,650	7.21%	46.35%
2023	60,694,451	1,535,856	2.60%	67.96%	37,468,994	2,145,220	6.07%	87.36%	202,141,110	8,446,550	4.36%	52.73%

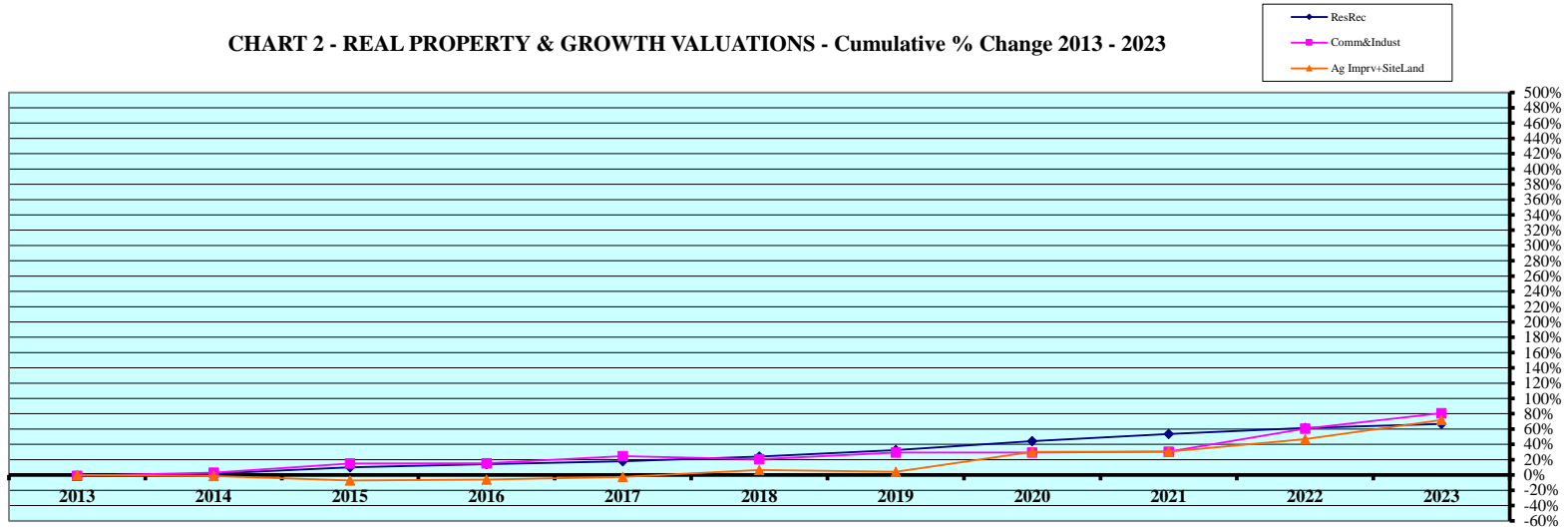
Rate Annual %chg: Residential & Recreational **5.32%** Commercial & Industrial **6.48%** Agricultural Land **4.33%**

Cnty# **25**
County **DEUEL**

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	36,136,652	340,292	0.94%	35,796,360	-	-0.94%	19,998,352	219,816	1.10%	19,778,536	-	-1.10%	
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	1.93%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	3.01%	
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	10.10%	22,972,950	0	0.00%	22,972,950	1.35%	14.87%	
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	14.10%	23,077,890	51,570	0.22%	23,026,320	0.23%	15.14%	
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	17.80%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	24.69%	
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	24.11%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	20.47%	
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	32.52%	25,864,675	6,237	0.02%	25,858,438	2.86%	29.30%	
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	44.15%	25,842,104	0	0.00%	25,842,104	-0.09%	29.22%	
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	53.42%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	30.55%	
2022	59,158,595	805,918	1.36%	58,352,677	4.10%	61.48%	35,323,774	3,233,979	9.16%	32,089,795	6.00%	60.46%	
2023	60,694,451	455,221	0.75%	60,239,230	1.83%	66.70%	37,468,994	1,317,543	3.52%	36,151,451	2.34%	80.77%	
Rate Ann%chg	5.32%			Resid & Recreat w/o growth			6.48%			C & I w/o growth			-0.16%

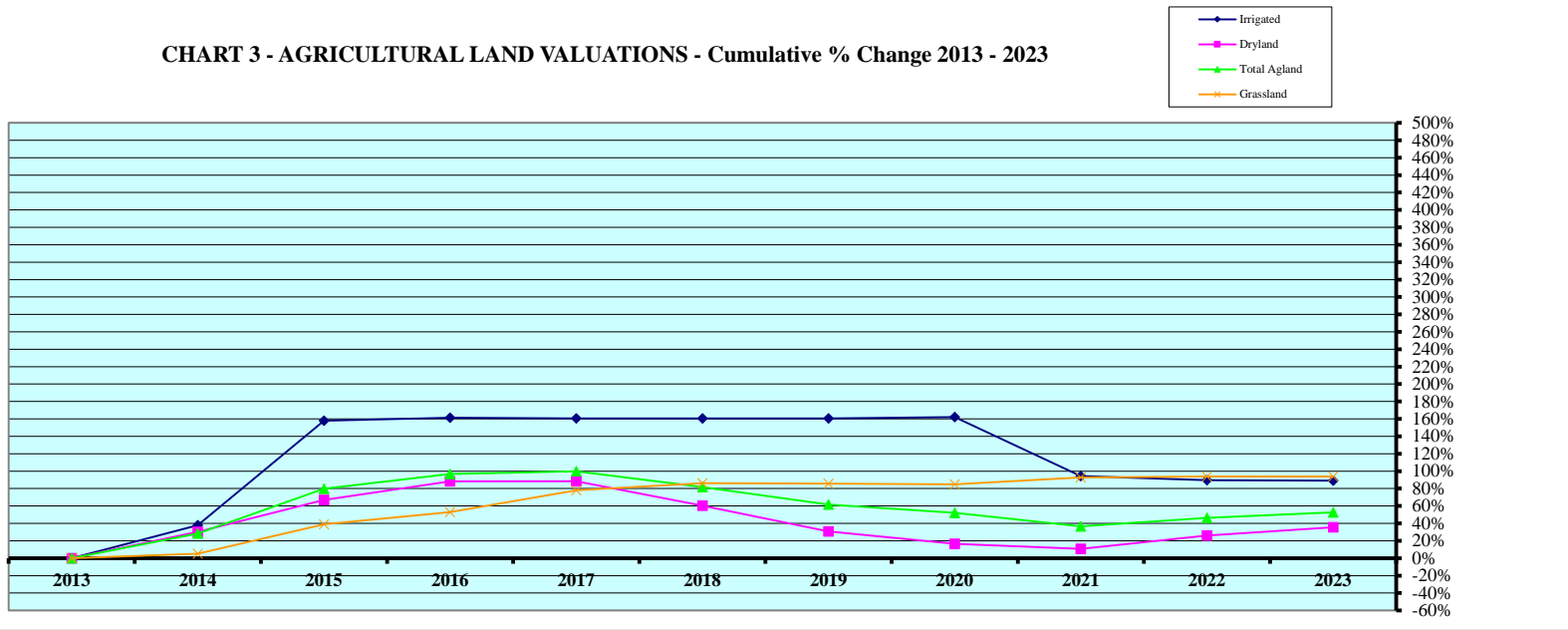
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	-	-
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	-1.27%
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	-7.22%
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	-6.15%
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	-2.48%
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	6.42%
2019	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%	4.20%
2020	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%	30.26%
2021	15,923,975	12,439,960	28,363,935	564,443	1.99%	27,799,492	-0.47%	30.51%
2022	19,209,754	13,136,955	32,346,709	1,089,829	3.37%	31,256,880	10.20%	46.74%
2023	22,109,669	14,497,901	36,607,570	3,205	0.01%	36,604,365	13.16%	71.84%
Rate Ann%chg	5.38%	5.85%	5.56%	Ag Imprv+Site w/o growth			4.23%	

(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# 25
County DEUEL

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	25,162,180	-	-	-	89,835,900	-	-	-	16,668,230	-	-	-
2014	34,701,055	9,538,875	37.91%	37.91%	117,042,940	27,207,040	30.29%	30.29%	17,539,030	870,800	5.22%	5.22%
2015	64,887,050	30,185,995	86.99%	157.88%	150,049,830	33,006,890	28.20%	67.03%	23,184,305	5,645,275	32.19%	39.09%
2016	65,761,470	874,420	1.35%	161.35%	169,109,735	19,059,905	12.70%	88.24%	25,483,095	2,298,790	9.92%	52.88%
2017	65,593,110	-168,360	-0.26%	160.68%	169,264,500	154,765	0.09%	88.42%	29,654,490	4,171,395	16.37%	77.91%
2018	65,593,125	15	0.00%	160.68%	143,943,855	-25,320,645	-14.96%	60.23%	31,015,755	1,361,265	4.59%	86.08%
2019	65,565,775	-27,350	-0.04%	160.57%	117,534,255	-26,409,600	-18.35%	30.83%	30,936,617	-79,138	-0.26%	85.60%
2020	65,944,530	378,755	0.58%	162.08%	104,596,000	-12,938,255	-11.01%	16.43%	30,820,220	-116,397	-0.38%	84.90%
2021	48,901,290	-17,043,240	-25.84%	94.34%	99,393,315	-5,202,685	-4.97%	10.64%	32,149,730	1,329,510	4.31%	92.88%
2022	47,727,140	-1,174,150	-2.40%	89.68%	113,138,365	13,745,050	13.83%	25.94%	32,304,085	154,355	0.48%	93.81%
2023	47,584,710	-142,430	-0.30%	89.11%	121,773,330	8,634,965	7.63%	35.55%	32,312,250	8,165	0.03%	93.86%

Rate Ann.%chg: Irrigated **6.58%** Dryland **3.09%** Grassland **6.84%**

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	0	-	-	-	687,985	-	-	-	132,354,295	-	-	-
2014	0	0	-	-	699,745	11,760	1.71%	1.71%	169,982,770	37,628,475	28.43%	28.43%
2015	0	0	-	-	14,865	-684,880	-97.88%	-97.84%	238,136,050	68,153,280	40.09%	79.92%
2016	0	0	-	-	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	96.71%
2017	0	0	-	-	0	0	-	-100.00%	264,512,100	4,157,800	1.60%	99.85%
2018	0	0	-	-	0	0	-	-100.00%	240,552,735	-23,959,365	-9.06%	81.75%
2019	0	0	-	-	0	0	-	-100.00%	214,036,647	-26,516,088	-11.02%	61.71%
2020	0	0	-	-	0	0	-	-100.00%	201,360,750	-12,675,897	-5.92%	52.14%
2021	0	0	-	-	216,575	216,575	-	-68.52%	180,660,910	-20,699,840	-10.28%	36.50%
2022	0	0	-	-	524,970	308,395	142.40%	-23.69%	193,694,560	13,033,650	7.21%	46.35%
2023	0	0	-	-	470,820	-54,150	-10.31%	-31.57%	202,141,110	8,446,550	4.36%	52.73%

Cnty# **25**
County **DEUEL**

Rate Ann.%chg: Total Agric Land **4.33%**

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	25,168,525	21,957	1,146			89,864,790	176,129	510			16,675,850	72,752	229		
2014	34,506,340	21,873	1,578	37.63%	37.63%	116,881,190	175,844	665	30.27%	30.27%	17,633,645	72,688	243	5.84%	5.84%
2015	64,966,830	21,965	2,958	87.48%	158.03%	150,116,835	173,076	867	30.49%	69.99%	23,158,680	75,275	308	26.82%	34.22%
2016	65,353,815	22,260	2,936	-0.74%	156.13%	169,410,130	173,556	976	12.54%	91.31%	25,190,435	74,524	338	9.87%	47.47%
2017	65,830,725	22,414	2,937	0.04%	156.23%	169,106,785	173,121	977	0.07%	91.45%	29,693,180	74,678	398	17.63%	73.47%
2018	65,593,125	22,334	2,937	0.00%	156.22%	143,943,480	173,322	830	-14.98%	62.77%	31,015,160	74,589	416	4.58%	81.41%
2019	65,565,745	22,334	2,936	-0.04%	156.11%	117,531,920	173,319	678	-18.35%	32.91%	30,959,860	74,446	416	0.01%	81.43%
2020	66,031,150	22,334	2,957	0.71%	157.93%	104,593,985	172,391	607	-10.53%	18.91%	30,949,625	75,318	411	-1.19%	79.27%
2021	48,674,830	22,167	2,196	-25.73%	91.57%	99,411,015	172,388	577	-4.95%	13.02%	32,131,415	75,302	427	3.84%	86.16%
2022	48,275,845	21,986	2,196	-0.01%	91.55%	113,230,370	172,271	657	13.98%	28.82%	32,271,575	75,745	426	-0.15%	85.87%
2023	47,598,795	21,684	2,195	-0.03%	91.50%	115,117,135	172,182	669	1.72%	31.04%	32,314,775	75,835	426	0.01%	85.90%

Rate Annual %chg Average Value/Acre: 6.71%

2.74%

6.40%

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				0	310	0			131,709,165	271,149	486		
2014	0	0				0	303	0	#DIV/0!		169,021,175	270,708	624	28.54%	28.54%
2015	0	0				0	309	0	#DIV/0!		238,242,345	270,625	880	41.00%	81.24%
2016	0	0				0	298	0	#DIV/0!		259,954,380	270,639	961	9.11%	97.74%
2017	0	0				0	300	0	#DIV/0!		264,630,690	270,513	978	1.85%	101.39%
2018	0	0				0	300	0	#DIV/0!		240,551,765	270,545	889	-9.11%	83.05%
2019	0	0				0	301	0	#DIV/0!		214,057,525	270,401	792	-10.97%	62.97%
2020	0	0				0	301	0	#DIV/0!		201,574,760	270,343	746	-5.81%	53.50%
2021	0	0				216,575	397	545	#DIV/0!		180,433,835	270,255	668	-10.46%	37.45%
2022	0	0				524,970	535	981	79.94%		194,302,760	270,538	718	7.57%	47.86%
2023	0	0				470,820	511	922	-6.07%		195,501,525	270,213	724	0.74%	48.95%

25
DEUEL

Rate Annual %chg Average Value/Acre: 4.06%

(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	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,838	DEUEL	18,838,293	15,570,206	81,328,184	60,694,451	37,468,994	0	0	202,141,110	22,109,669	14,497,901	93,980	452,742,788
cnty sector/value % of total value:		4.16%	3.44%	17.96%	13.41%	8.28%			44.65%	4.88%	3.20%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
394	BIG SPRINGS	2,130,926	533,671	3,207,943	12,805,094	10,985,493	0	0	4,455	0	0	0	29,667,582
21.44%	%sector of county sector	11.31%	3.43%	3.94%	21.10%	29.32%			0.00%				6.55%
	%sector of municipality	7.18%	1.80%	10.81%	43.16%	37.03%			0.02%				100.00%
844	CHAPPELL	266,232	575,479	1,002,362	30,712,270	6,480,850	0	0	8,580	125,675	12,810	0	39,184,258
45.92%	%sector of county sector	1.41%	3.70%	1.23%	50.60%	17.30%			0.00%	0.57%	0.09%		8.65%
	%sector of municipality	0.68%	1.47%	2.56%	78.38%	16.54%			0.02%	0.32%	0.03%		100.00%
	%sector of county sector												
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1,239	Total Municipalities	2,397,158	1,109,150	4,210,305	43,517,366	17,466,344	0	0	13,035	125,675	12,810	0	68,851,842
67.39%	%all municip.sectors of cnty	12.72%	7.12%	5.18%	71.70%	46.62%			0.01%	0.57%	0.09%		15.21%