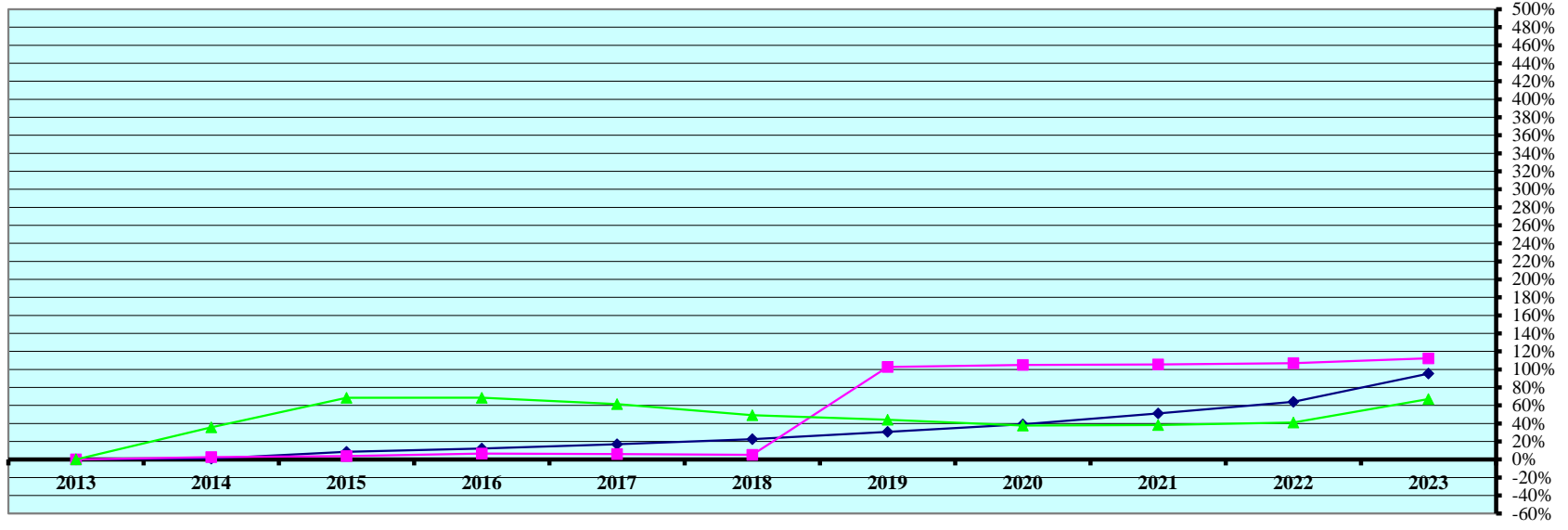


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

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	116,475,355	-	-	-	44,690,795	-	-	-	709,500,840	-	-	-
2014	117,627,715	1,152,360	0.99%	0.99%	45,871,540	1,180,745	2.64%	2.64%	963,644,090	254,143,250	35.82%	35.82%
2015	126,495,525	8,867,810	7.54%	8.60%	46,372,705	501,165	1.09%	3.76%	1,194,835,285	231,191,195	23.99%	68.41%
2016	130,535,295	4,039,770	3.19%	12.07%	47,561,465	1,188,760	2.56%	6.42%	1,196,158,955	1,323,670	0.11%	68.59%
2017	136,254,245	5,718,950	4.38%	16.98%	47,347,450	-214,015	-0.45%	5.94%	1,146,399,475	-49,759,480	-4.16%	61.58%
2018	142,584,635	6,330,390	4.65%	22.42%	46,976,495	-370,955	-0.78%	5.11%	1,058,662,205	-87,737,270	-7.65%	49.21%
2019	152,268,875	9,684,240	6.79%	30.73%	90,552,480	43,575,985	92.76%	102.62%	1,021,849,910	-36,812,295	-3.48%	44.02%
2020	161,926,605	9,657,730	6.34%	39.02%	91,579,825	1,027,345	1.13%	104.92%	976,579,815	-45,270,095	-4.43%	37.64%
2021	176,004,300	14,077,695	8.69%	51.11%	91,846,960	267,135	0.29%	105.52%	980,900,885	4,321,070	0.44%	38.25%
2022	191,208,745	15,204,445	8.64%	64.16%	92,434,360	587,400	0.64%	106.83%	1,001,479,385	20,578,500	2.10%	41.15%
2023	227,513,860	36,305,115	18.99%	95.33%	94,909,405	2,475,045	2.68%	112.37%	1,186,051,880	184,572,495	18.43%	67.17%

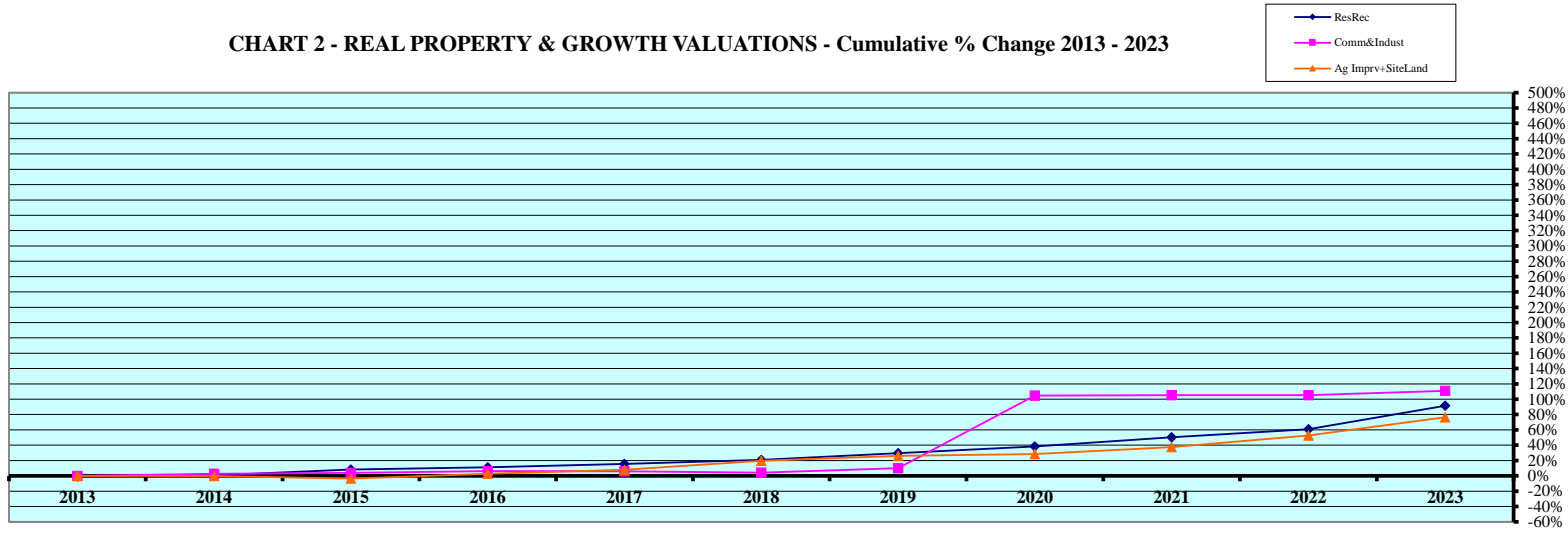
Rate Annual %chg: Residential & Recreational **6.92%** Commercial & Industrial **7.82%** Agricultural Land **5.27%**

Cnty# **26**
County **DIXON**

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	116,475,355	955,465	0.82%	115,519,890	-	-0.82%	44,690,795	65,610	0.15%	44,625,185	-	-0.15%						
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	0.58%	45,871,540	0	0.00%	45,871,540	2.64%	2.64%						
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	8.19%	46,372,705	0	0.00%	46,372,705	1.09%	3.76%						
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	11.24%	47,561,465	77,775	0.16%	47,483,690	2.40%	6.25%						
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	15.63%	47,347,450	17,095	0.04%	47,330,355	-0.49%	5.91%						
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	20.88%	46,976,495	380,520	0.81%	46,595,975	-1.59%	4.26%						
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	29.45%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	9.87%						
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	38.23%	91,579,825	73,275	0.08%	91,506,550	1.05%	104.75%						
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	50.25%	91,846,960	39,990	0.04%	91,806,970	0.25%	105.43%						
2022	191,208,745	3,704,440	1.94%	187,504,305	6.53%	60.98%	92,434,360	711,245	0.77%	91,723,115	-0.13%	105.24%						
2023	227,513,860	4,510,985	1.98%	223,002,875	16.63%	91.46%	94,909,405	659,770	0.70%	94,249,635	1.96%	110.89%						
Rate Ann%chg	6.92%			Resid & Recreat w/o growth			5.94%			7.82%			C & I w/o growth			1.17%		

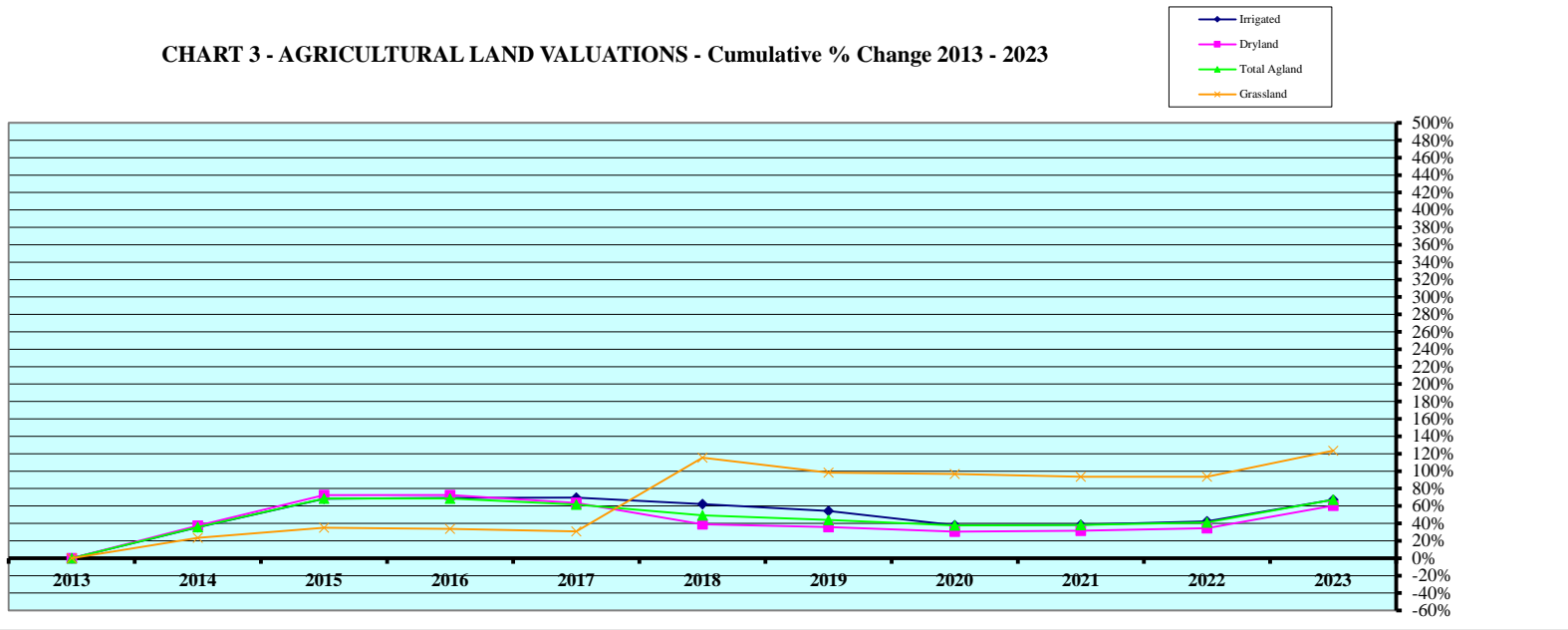
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	--	--		
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	-0.24%		
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	-3.56%		
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	2.62%		
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	7.98%		
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	19.59%		
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	26.20%		
2020	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	28.43%		
2021	58,150,815	35,105,425	93,256,240	874,270	0.94%	92,381,970	6.33%	37.47%		
2022	64,956,270	40,805,250	105,761,520	3,197,200	3.02%	102,564,320	9.98%	52.62%		
2023	76,767,470	44,260,870	121,028,340	2,452,650	2.03%	118,575,690	12.12%	76.44%		
Rate Ann%chg	4.92%		8.42%		6.06%		Ag Imprv+Site w/o growth		3.77%	

(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# 26
County DIXON

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	108,603,060	-	-	-	538,303,445	-	-	-	61,752,760	-	-	-
2014	147,248,735	38,645,675	35.58%	35.58%	739,360,310	201,056,865	37.35%	37.35%	76,195,215	14,442,455	23.39%	23.39%
2015	182,694,050	35,445,315	24.07%	68.22%	927,865,070	188,504,760	25.50%	72.37%	83,428,600	7,233,385	9.49%	35.10%
2016	183,758,080	1,064,030	0.58%	69.20%	928,982,255	1,117,185	0.12%	72.58%	82,617,720	-810,880	-0.97%	33.79%
2017	184,197,670	439,590	0.24%	69.61%	880,683,300	-48,298,955	-5.20%	63.60%	80,701,915	-1,915,805	-2.32%	30.69%
2018	176,259,095	-7,938,575	-4.31%	62.30%	748,452,575	-132,230,725	-15.01%	39.04%	133,125,145	52,423,230	64.96%	115.58%
2019	167,607,430	-8,651,665	-4.91%	54.33%	731,003,175	-17,449,400	-2.33%	35.80%	122,404,040	-10,721,105	-8.05%	98.22%
2020	149,670,205	-17,937,225	-10.70%	37.81%	702,643,505	-28,359,670	-3.88%	30.53%	121,541,430	-862,610	-0.70%	96.82%
2021	150,462,060	791,855	0.53%	38.54%	708,190,670	5,547,165	0.79%	31.56%	119,457,925	-2,083,505	-1.71%	93.45%
2022	154,792,545	4,330,485	2.88%	42.53%	724,287,895	16,097,225	2.27%	34.55%	119,537,375	79,450	0.07%	93.57%
2023	181,687,520	26,894,975	17.37%	67.30%	863,484,330	139,196,435	19.22%	60.41%	138,017,130	18,479,755	15.46%	123.50%

Rate Ann.%chg: Irrigated **5.28%** Dryland **4.84%** Grassland **8.37%**

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	810,095	-	-	-	31,480	-	-	-	709,500,840	-	-	-
2014	808,350	-1,745	-0.22%	-0.22%	31,480	0	0.00%	0.00%	963,644,090	254,143,250	35.82%	35.82%
2015	807,065	-1,285	-0.16%	-0.37%	40,500	9,020	28.65%	28.65%	1,194,835,285	231,191,195	23.99%	68.41%
2016	800,900	-6,165	-0.76%	-1.14%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	68.59%
2017	816,590	15,690	1.96%	0.80%	0	0	-	-100.00%	1,146,399,475	-49,759,480	-4.16%	61.58%
2018	825,390	8,800	1.08%	1.89%	0	0	-	-100.00%	1,058,662,205	-87,737,270	-7.65%	49.21%
2019	835,265	9,875	1.20%	3.11%	0	0	-	-100.00%	1,021,849,910	-36,812,295	-3.48%	44.02%
2020	858,030	22,765	2.73%	5.92%	1,866,645	1,866,645	5829.62%	5829.62%	976,579,815	-45,270,095	-4.43%	37.64%
2021	850,910	-7,120	-0.83%	5.04%	1,939,320	72,675	3.89%	6060.48%	980,900,885	4,321,070	0.44%	38.25%
2022	853,535	2,625	0.31%	5.36%	2,008,035	68,715	3.54%	6278.76%	1,001,479,385	20,578,500	2.10%	41.15%
2023	854,865	1,330	0.16%	5.53%	2,008,035	0	0.00%	6278.76%	1,186,051,880	184,572,495	18.43%	67.17%

Cnty# **26**
County **DIXON**

Rate Ann.%chg: Total Agric Land **5.27%**

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	104,010,380	29,222	3,559			539,019,355	190,631	2,828			63,154,340	53,978	1,170		
2014	145,847,300	30,408	4,796	34.76%	34.76%	740,856,080	191,165	3,875	37.06%	37.06%	76,244,270	52,443	1,454	24.26%	24.26%
2015	182,215,225	31,923	5,708	19.01%	60.37%	925,506,690	190,437	4,860	25.40%	71.88%	84,633,290	51,615	1,640	12.78%	40.15%
2016	182,652,800	32,006	5,707	-0.02%	60.33%	929,456,485	191,291	4,859	-0.02%	71.84%	82,792,280	50,665	1,634	-0.34%	39.67%
2017	183,254,750	32,144	5,701	-0.10%	60.17%	880,282,115	191,715	4,592	-5.50%	62.39%	81,187,970	49,803	1,630	-0.24%	39.33%
2018	176,259,095	32,556	5,414	-5.03%	52.11%	745,722,025	176,558	4,224	-8.01%	49.38%	135,413,665	64,507	2,099	28.77%	79.42%
2019	166,886,490	32,477	5,139	-5.09%	44.37%	731,433,780	179,788	4,068	-3.68%	43.88%	122,321,080	61,400	1,992	-5.10%	70.27%
2020	149,719,525	32,859	4,556	-11.33%	28.01%	703,019,870	181,524	3,873	-4.80%	36.97%	121,080,955	59,008	2,052	3.00%	75.38%
2021	150,269,640	32,987	4,555	-0.02%	27.99%	708,023,555	181,608	3,899	0.67%	37.88%	119,810,895	58,866	2,035	-0.81%	73.96%
2022	154,811,005	33,137	4,672	2.56%	31.26%	724,508,795	181,619	3,989	2.32%	41.08%	119,557,515	58,718	2,036	0.04%	74.03%
2023	181,732,800	33,133	5,485	17.40%	54.10%	863,573,850	181,402	4,761	19.34%	68.36%	137,904,210	58,514	2,357	15.75%	101.43%

Rate Annual %chg Average Value/Acre: 4.42%

5.35%

7.25%

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	810,300	7,165	113			0	0				706,994,375	280,996	2,516		
2014	808,605	7,156	113	-0.08%	-0.08%	0	0				963,756,255	281,171	3,428	36.23%	36.23%
2015	794,905	7,095	112	-0.85%	-0.92%	0	0				1,193,150,110	281,069	4,245	23.85%	68.72%
2016	801,175	7,137	112	0.19%	-0.74%	0	0				1,195,702,740	281,100	4,254	0.20%	69.06%
2017	816,485	7,165	114	1.51%	0.76%	0	0				1,145,541,320	280,828	4,079	-4.10%	62.13%
2018	825,510	7,189	115	0.77%	1.54%	0	0				1,058,220,295	280,810	3,768	-7.62%	49.78%
2019	835,330	7,222	116	0.73%	2.28%	0	0				1,021,476,680	280,887	3,637	-3.50%	44.54%
2020	852,420	7,287	117	1.14%	3.44%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	38.08%
2021	850,155	7,254	117	0.19%	3.64%	1,939,320	431	4,500	0.00%		980,893,565	281,146	3,489	0.43%	38.67%
2022	853,595	7,276	117	0.10%	3.74%	1,982,700	441	4,500	0.00%		1,001,713,610	281,191	3,562	2.11%	41.59%
2023	853,260	7,156	119	1.64%	5.44%	2,008,035	446	4,500	0.00%		1,186,072,155	280,651	4,226	18.63%	67.97%

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DIXON

Rate Annual %chg Average Value/Acre: 5.32%

(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
5,606	DIXON	81,741,285	5,975,987	11,102,841	225,336,130	63,730,980	31,178,425	2,177,730	1,186,051,880	76,767,470	44,260,870	0	1,728,323,598
cnty sectorvalue % of total value:		4.73%	0.35%	0.64%	13.04%	3.69%	1.80%	0.13%	68.62%	4.44%	2.56%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
355	ALLEN	661,603	102,971	348,663	16,709,825	1,012,860	0	0	0	0	19,880	0	18,855,802
6.33%	%sector of county sector	0.81%	1.72%	3.14%	7.42%	1.59%					0.04%		1.09%
	%sector of municipality	3.51%	0.55%	1.85%	88.62%	5.37%					0.11%		100.00%
126	CONCORD	30,343	0	0	4,061,765	34,775	0	0	0	0	0	0	4,126,883
2.25%	%sector of county sector	0.04%			1.80%	0.05%							0.24%
	%sector of municipality	0.74%			98.42%	0.84%							100.00%
77	DIXON	424,886	92,948	600,617	2,617,685	1,137,440	0	0	0	0	0	0	4,873,576
1.37%	%sector of county sector	0.52%	1.56%	5.41%	1.16%	1.78%							0.28%
	%sector of municipality	8.72%	1.91%	12.32%	53.71%	23.34%							100.00%
840	EMERSON	28,561	229,976	30,600	12,532,580	1,062,705	0	0	12,035	0	0	0	13,896,457
14.98%	%sector of county sector	0.03%	3.85%	0.28%	5.56%	1.67%			0.00%				0.80%
	%sector of municipality	0.21%	1.65%	0.22%	90.19%	7.65%			0.09%				100.00%
78	MARTINSBURG	156,597	339	77	2,614,915	121,370	0	0	0	0	0	0	2,893,298
1.39%	%sector of county sector	0.19%	0.01%	0.00%	1.16%	0.19%							0.17%
	%sector of municipality	5.41%	0.01%	0.00%	90.38%	4.19%							100.00%
58	MASKELL	131,870	0	0	1,882,540	186,095	0	0	144,250	123,795	3,880	0	2,472,430
1.03%	%sector of county sector	0.16%			0.84%	0.29%			0.01%	0.16%	0.01%		0.14%
	%sector of municipality	5.33%			76.14%	7.53%			5.83%	5.01%	0.16%		100.00%
280	NEWCASTLE	589,414	0	0	9,136,305	552,695	0	0	64,775	0	0	0	10,343,189
4.99%	%sector of county sector	0.72%			4.05%	0.87%			0.01%				0.60%
	%sector of municipality	5.70%			88.33%	5.34%			0.63%				100.00%
907	PONCA	548,573	497,177	77,387	46,348,475	3,566,155	0	0	26,750	0	0	0	51,064,517
16.18%	%sector of county sector	0.67%	8.32%	0.70%	20.57%	5.60%			0.00%				2.95%
	%sector of municipality	1.07%	0.97%	0.15%	90.76%	6.98%			0.05%				100.00%
1,522	WAKEFIELD	23,884,638	389,743	48,390	37,273,460	5,429,905	10,651,885	0	0	0	0	0	77,678,021
27.15%	%sector of county sector	29.22%	6.52%	0.44%	16.54%	8.52%	34.16%						4.49%
	%sector of municipality	30.75%	0.50%	0.06%	47.98%	6.99%	13.71%						100.00%
72	WATERBURY	30,680	67,681	420,530	1,696,355	126,250	0	0	0	0	0	0	2,341,496
1.28%	%sector of county sector	0.04%	1.13%	3.79%	0.75%	0.20%							0.14%
	%sector of municipality	1.31%	2.89%	17.96%	72.45%	5.39%							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												
4,316	Total Municipalities	26,487,166	1,380,835	1,526,264	134,873,914	13,230,251	10,651,885	0	247,810	123,795	23,760	0	188,545,679
76.98%	%all municip.sectors of cnty	32.40%	23.11%	13.75%	59.85%	20.76%	34.16%		0.02%	0.16%	0.05%		10.91%

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