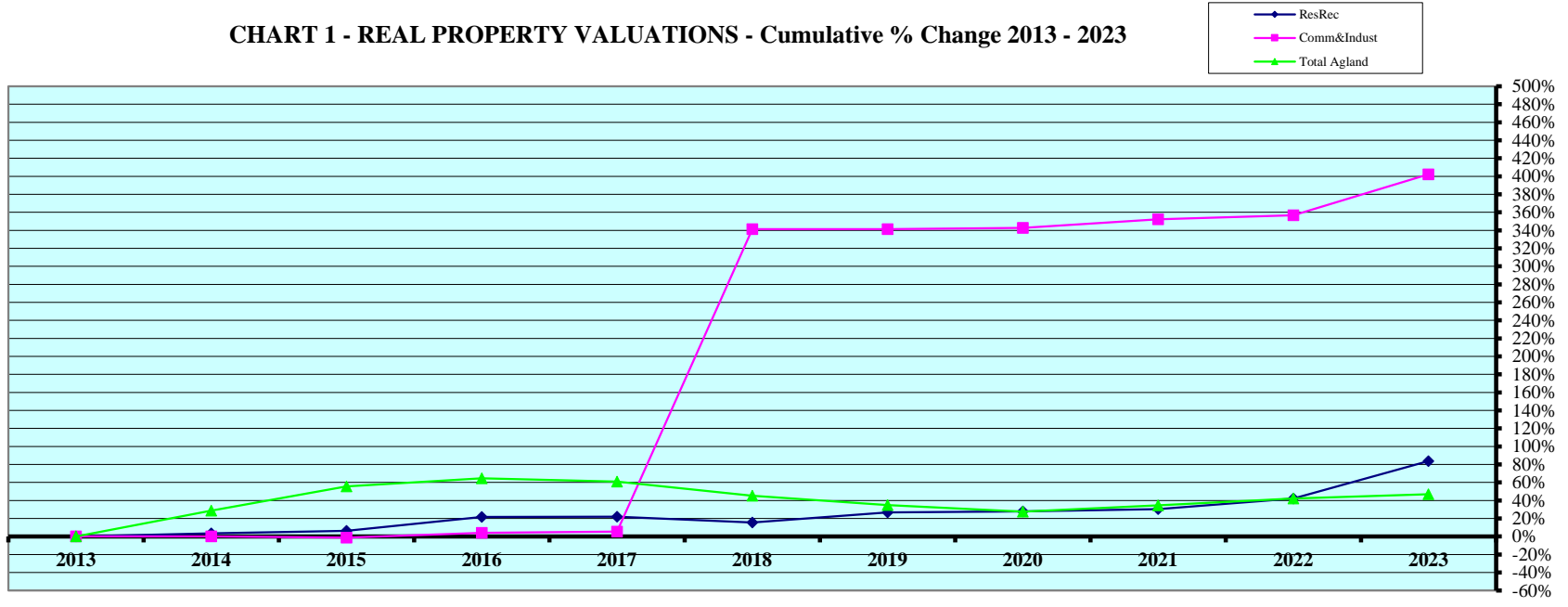


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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	8,873,730	-	-	-	2,151,880	-	-	-	299,688,520	-	-	-
2014	9,189,579	315,849	3.56%	3.56%	2,151,980	100	0.00%	0.00%	385,807,875	86,119,355	28.74%	28.74%
2015	9,433,532	243,953	2.65%	6.31%	2,124,625	-27,355	-1.27%	-1.27%	466,606,880	80,799,005	20.94%	55.70%
2016	10,809,705	1,376,173	14.59%	21.82%	2,239,965	115,340	5.43%	4.09%	493,290,281	26,683,401	5.72%	64.60%
2017	10,820,030	10,325	0.10%	21.93%	2,269,563	29,598	1.32%	5.47%	482,461,115	-10,829,166	-2.20%	60.99%
2018	10,254,155	-565,875	-5.23%	15.56%	9,496,603	7,227,040	318.43%	341.32%	435,472,405	-46,988,710	-9.74%	45.31%
2019	11,237,755	983,600	9.59%	26.64%	9,496,603	0	0.00%	341.32%	403,933,340	-31,539,065	-7.24%	34.78%
2020	11,352,285	114,530	1.02%	27.93%	9,529,378	32,775	0.35%	342.84%	382,641,840	-21,291,500	-5.27%	27.68%
2021	11,568,399	216,114	1.90%	30.37%	9,732,510	203,132	2.13%	352.28%	403,242,360	20,600,520	5.38%	34.55%
2022	12,620,749	1,052,350	9.10%	42.23%	9,826,305	93,795	0.96%	356.64%	426,250,445	23,008,085	5.71%	42.23%
2023	16,305,490	3,684,741	29.20%	83.75%	10,808,705	982,400	10.00%	402.29%	440,010,330	13,759,885	3.23%	46.82%

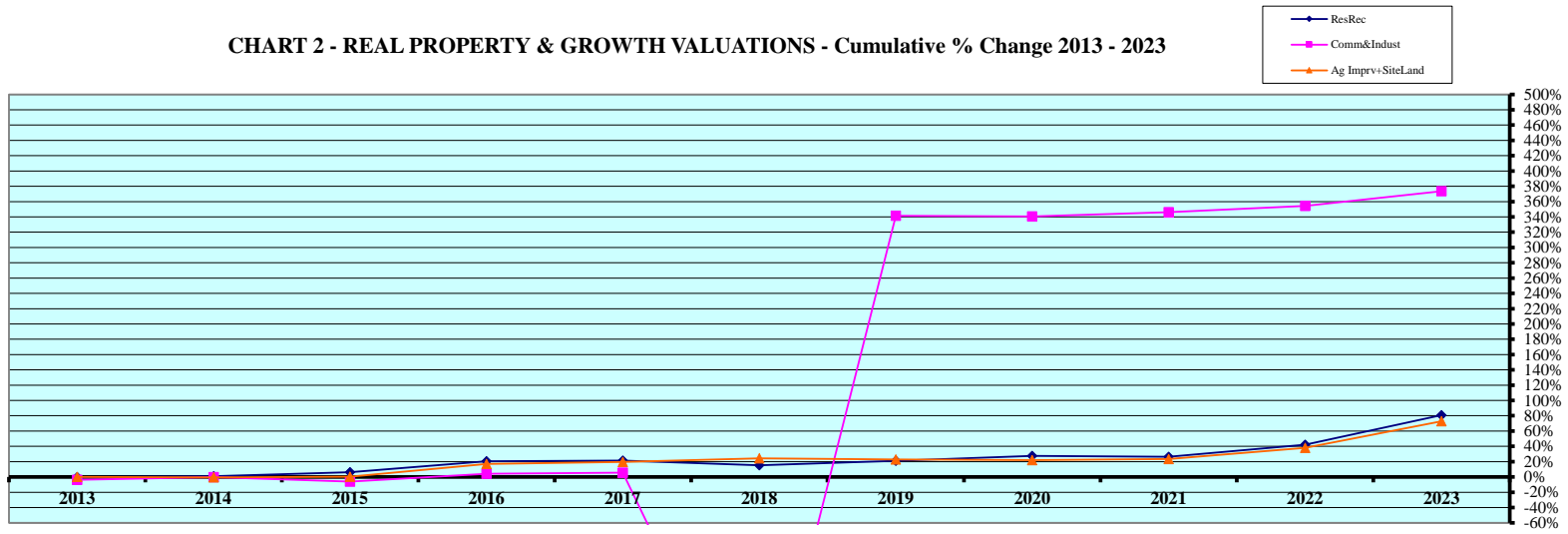
Rate Annual %chg: Residential & Recreational **6.27%** Commercial & Industrial **17.52%** Agricultural Land **3.92%**

Cnty# **43**
County **HAYES**

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	8,873,730	18,748	0.21%	8,854,982	-	-0.21%	2,151,880	77,530	3.60%	2,074,350	-	-3.60%						
2014	9,189,579	228,800	2.49%	8,960,779	0.98%	0.98%	2,151,980	3,970	0.18%	2,148,010	-0.18%	-0.18%						
2015	9,433,532	20,525	0.22%	9,413,007	2.43%	6.08%	2,124,625	102,105	4.81%	2,022,520	-6.02%	-6.01%						
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	20.64%	2,239,965	0	0.00%	2,239,965	5.43%	4.09%						
2017	10,820,030	51,875	0.48%	10,768,155	-0.38%	21.35%	2,269,563	0	0.00%	2,269,563	1.32%	5.47%						
2018	10,254,155	15,190	0.15%	10,238,965	-5.37%	15.39%	9,496,603	15,178,430	159.83%	-5,681,827	-350.35%	-364.04%						
2019	11,237,755	483,375	4.30%	10,754,380	4.88%	21.19%	9,496,603	0	0.00%	9,496,603	0.00%	341.32%						
2020	11,352,285	40,620	0.36%	11,311,665	0.66%	27.47%	9,529,378	49,010	0.51%	9,480,368	-0.17%	340.56%						
2021	11,568,399	352,300	3.05%	11,216,099	-1.20%	26.40%	9,732,510	133,535	1.37%	9,598,975	0.73%	346.07%						
2022	12,620,749	0	0.00%	12,620,749	9.10%	42.23%	9,826,305	51,200	0.52%	9,775,105	0.44%	354.26%						
2023	16,305,490	258,675	1.59%	16,046,815	27.15%	80.84%	10,808,705	618,230	5.72%	10,190,475	3.71%	373.56%						
Rate Ann%chg	6.27%			Resid & Recreat w/o growth			5.17%			17.52%			C & I w/o growth			-34.51%		

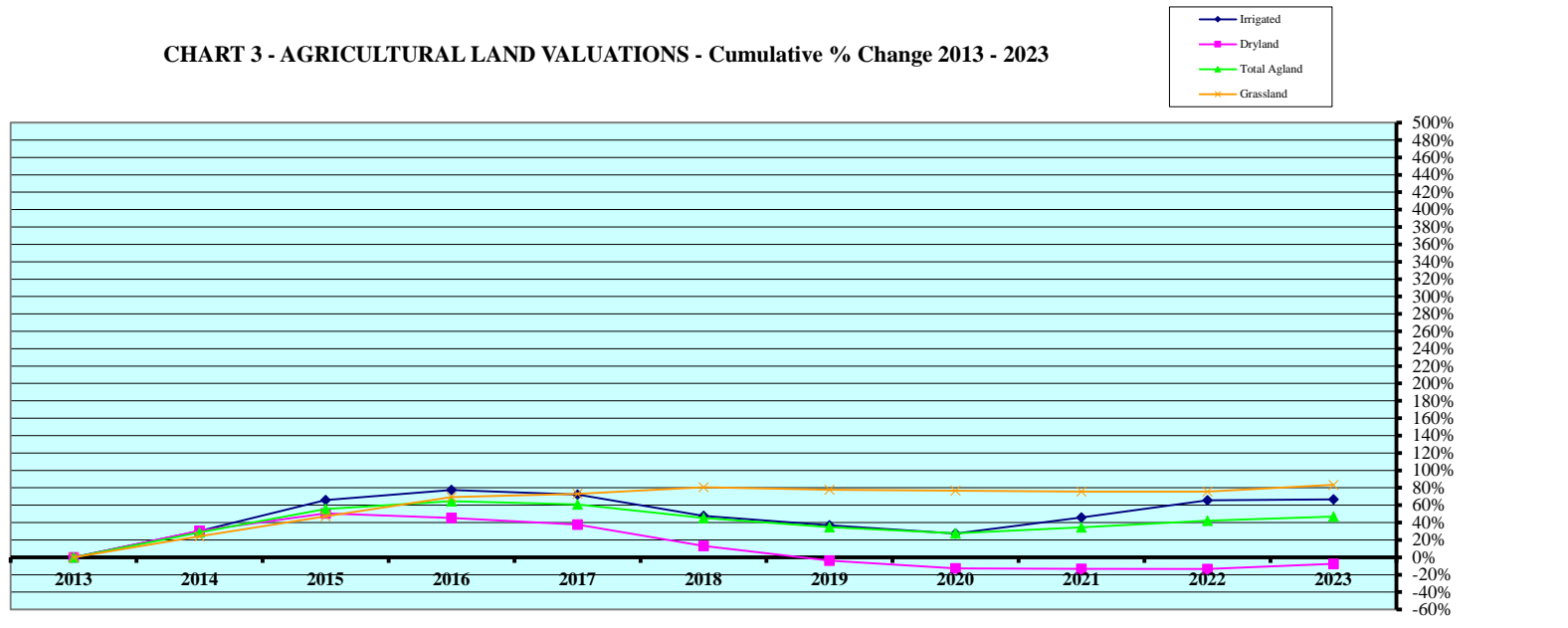
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	12,735,335	12,510,825	25,246,160	1,057,658	4.19%	24,188,502	-	-		
2014	12,913,653	12,766,066	25,679,719	595,865	2.32%	25,083,854	-0.64%	-0.64%		
2015	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	-1.45%	0.24%		
2016	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	17.04%		
2017	16,652,240	13,987,745	30,639,985	464,225	1.52%	30,175,760	-0.77%	19.53%		
2018	17,385,865	14,185,560	31,571,425	191,620	0.61%	31,379,805	2.41%	24.30%		
2019	16,951,560	14,139,255	31,090,815	50,000	0.16%	31,040,815	-1.68%	22.95%		
2020	16,860,455	14,412,845	31,273,300	466,280	1.49%	30,807,020	-0.91%	22.03%		
2021	16,908,950	14,412,080	31,321,030	169,790	0.54%	31,151,240	-0.39%	23.39%		
2022	20,441,785	14,521,635	34,963,420	114,890	0.33%	34,848,530	11.26%	38.03%		
2023	27,933,750	15,790,085	43,723,835	97,655	0.22%	43,626,180	24.78%	72.80%		
Rate Ann%chg	8.17%		2.36%		5.65%		Ag Imprv+Site w/o growth		4.69%	

(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# 43
County HAYES

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	118,076,305	-	-	-	99,197,110	-	-	-	82,402,100	-	-	-
2014	153,917,495	35,841,190	30.35%	30.35%	129,507,400	30,310,290	30.56%	30.56%	102,362,135	19,960,035	24.22%	24.22%
2015	195,864,390	41,946,895	27.25%	65.88%	149,360,835	19,853,435	15.33%	50.57%	121,337,765	18,975,630	18.54%	47.25%
2016	209,523,810	13,659,420	6.97%	77.45%	144,099,135	-5,261,700	-3.52%	45.27%	139,523,965	18,186,200	14.99%	69.32%
2017	203,277,610	-6,246,200	-2.98%	72.16%	136,447,150	-7,651,985	-5.31%	37.55%	142,548,840	3,024,875	2.17%	72.99%
2018	174,234,345	-29,043,265	-14.29%	47.56%	112,161,600	-24,285,550	-17.80%	13.07%	148,802,325	6,253,485	4.39%	80.58%
2019	161,690,725	-12,543,620	-7.20%	36.94%	95,406,725	-16,754,875	-14.94%	-3.82%	146,560,820	-2,241,505	-1.51%	77.86%
2020	150,329,410	-11,361,315	-7.03%	27.32%	86,529,275	-8,877,450	-9.30%	-12.77%	145,492,920	-1,067,900	-0.73%	76.56%
2021	172,233,695	21,904,285	14.57%	45.87%	86,047,595	-481,680	-0.56%	-13.26%	144,670,820	-822,100	-0.57%	75.57%
2022	195,416,725	23,183,030	13.46%	65.50%	85,905,950	-141,645	-0.16%	-13.40%	144,638,250	-32,570	-0.02%	75.53%
2023	196,689,710	1,272,985	0.65%	66.58%	91,746,125	5,840,175	6.80%	-7.51%	151,140,215	6,501,965	4.50%	83.42%

Rate Ann.%chg: Irrigated **5.24%** Dryland **-0.78%** Grassland **6.25%**

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	12,885	-	-	-	120	-	-	-	299,688,520	-	-	-
2014	9,550	-3,335	-25.88%	-25.88%	11,295	11,175	9312.50%	9312.50%	385,807,875	86,119,355	28.74%	28.74%
2015	17,470	7,920	82.93%	35.58%	26,420	15,125	133.91%	21916.67%	466,606,880	80,799,005	20.94%	55.70%
2016	9,761	-7,709	-44.13%	-24.25%	133,610	107,190	405.72%	111241.67%	493,290,281	26,683,401	5.72%	64.60%
2017	2,445	-7,316	-74.95%	-81.02%	185,070	51,460	38.52%	154125.00%	482,461,115	-10,829,166	-2.20%	60.99%
2018	1,690	-755	-30.88%	-86.88%	272,445	87,375	47.21%	226937.50%	435,472,405	-46,988,710	-9.74%	45.31%
2019	1,690	0	0.00%	-86.88%	273,380	935	0.34%	227716.67%	403,933,340	-31,539,065	-7.24%	34.78%
2020	16,855	15,165	897.34%	30.81%	273,380	0	0.00%	227716.67%	382,641,840	-21,291,500	-5.27%	27.68%
2021	16,855	0	0.00%	30.81%	273,395	15	0.01%	227729.17%	403,242,360	20,600,520	5.38%	34.55%
2022	16,850	-5	-0.03%	30.77%	272,670	-725	-0.27%	227125.00%	426,250,445	23,008,085	5.71%	42.23%
2023	16,850	0	0.00%	30.77%	417,430	144,760	53.09%	347758.33%	440,010,330	13,759,885	3.23%	46.82%

Cnty# **43**
County **HAYES**

Rate Ann.%chg: Total Agric Land **3.92%**

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	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2013	117,841,705	67,405	1,748			100,391,255	121,470	826			81,772,165	263,781	310		
2014	153,738,415	67,366	2,282	30.54%	30.54%	133,390,660	115,077	1,159	40.25%	40.25%	100,004,165	270,495	370	19.26%	19.26%
2015	194,031,675	67,238	2,886	26.45%	65.06%	150,450,715	111,411	1,350	16.50%	63.40%	120,939,045	272,844	443	19.89%	42.98%
2016	208,782,060	68,962	3,028	4.91%	73.17%	144,951,840	109,072	1,329	-1.59%	60.80%	139,473,575	271,056	515	16.09%	65.99%
2017	203,251,635	68,715	2,958	-2.30%	69.19%	136,708,820	103,857	1,316	-0.95%	59.27%	142,379,265	274,587	519	0.77%	67.27%
2018	173,874,695	68,831	2,526	-14.60%	44.49%	114,815,360	102,780	1,117	-15.13%	35.17%	146,609,430	274,842	533	2.88%	72.07%
2019	161,707,580	68,818	2,350	-6.98%	34.41%	95,425,935	100,328	951	-14.86%	15.08%	146,543,900	277,311	528	-0.93%	70.47%
2020	150,329,410	69,123	2,175	-7.45%	24.40%	86,529,275	100,339	862	-9.33%	4.34%	145,492,925	276,369	526	-0.38%	69.82%
2021	172,824,515	69,092	2,501	15.02%	43.08%	86,443,965	100,218	863	0.02%	4.37%	145,419,755	276,567	526	-0.12%	69.61%
2022	195,075,635	68,892	2,832	13.20%	61.97%	85,921,600	99,586	863	0.03%	4.39%	144,701,680	275,340	526	-0.05%	69.53%
2023	196,829,740	69,512	2,832	0.00%	61.97%	91,710,785	99,535	921	6.79%	11.48%	151,134,010	274,759	550	4.67%	77.44%

Rate Annual %chg Average Value/Acre: 4.94%

1.09%

5.90%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2013	12,885	514	25			120	12	10			300,018,130	453,182	662		
2014	12,735	508	25	0.00%	0.00%	2,450	5	490	4800.00%	4800.00%	387,148,425	453,451	854	28.97%	28.97%
2015	9,125	364	25	0.06%	0.06%	16,075	33	490	0.02%	4800.91%	465,446,635	451,890	1,030	20.64%	55.58%
2016	10,046	178	56	124.87%	125.01%	113,560	232	490	-0.01%	4800.53%	493,331,081	449,499	1,098	6.55%	65.78%
2017	2,445	98	25	-55.62%	-0.15%	185,070	378	490	0.00%	4800.31%	482,527,235	447,634	1,078	-1.78%	62.83%
2018	1,690	68	25	-0.27%	-0.42%	274,375	560	490	0.00%	4800.25%	435,575,550	447,080	974	-9.62%	47.16%
2019	1,690	68	25	0.00%	-0.42%	272,445	556	490	0.00%	4800.18%	403,951,550	447,081	904	-7.26%	36.48%
2020	16,855	674	25	0.28%	-0.14%	273,380	558	490	0.00%	4800.16%	382,641,845	447,063	856	-5.27%	29.29%
2021	16,855	674	25	0.00%	-0.14%	273,395	558	490	0.00%	4800.17%	404,978,485	447,109	906	5.83%	36.82%
2022	16,855	674	25	0.00%	-0.14%	272,670	556	490	0.00%	4800.17%	425,988,440	445,048	957	5.67%	44.58%
2023	16,850	674	25	-0.03%	-0.17%	417,430	556	750	53.09%	7401.66%	440,108,815	445,036	989	3.32%	49.38%

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HAYES

Rate Annual %chg Average Value/Acre: 4.09%

(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
856	HAYES	23,824,863	3,965,338	6,812,040	16,305,490	10,808,705	0	0	440,010,330	27,933,750	15,790,085	1,399,820	546,850,421
cnty sectorvalue % of total value:		4.36%	0.73%	1.25%	2.98%	1.98%			80.46%	5.11%	2.89%	0.26%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
27	HAMLET	286	67,670	365,347	887,780	349,255	0	0	17,875	0	3,130	0	1,691,343
3.15%	%sector of county sector	0.00%	1.71%	5.36%	5.44%	3.23%			0.00%		0.02%		0.31%
	%sector of municipality	0.02%	4.00%	21.60%	52.49%	20.65%			1.06%		0.19%		100.00%
224	HAYES CENTER	159,607	258,132	40,179	7,432,970	2,547,780	0	0	0	0	0	0	10,438,668
26.17%	%sector of county sector	0.67%	6.51%	0.59%	45.59%	23.57%							1.91%
	%sector of municipality	1.53%	2.47%	0.38%	71.21%	24.41%							100.00%
294	PALISADE	0	6,629	971	423,475	26,845	0	0	0	0	0	0	457,920
34.35%	%sector of county sector		0.17%	0.01%	2.60%	0.25%							0.08%
	%sector of municipality		1.45%	0.21%	92.48%	5.86%							100.00%
	%sector of county sector												
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546	Total Municipalities	159,893	332,431	406,497	8,744,228	2,923,881	0	0	17,875	0	3,130	0	12,587,934
63.74%	%all municip.sectors of cnty	0.67%	8.38%	5.97%	53.63%	27.05%			0.00%		0.02%		2.30%