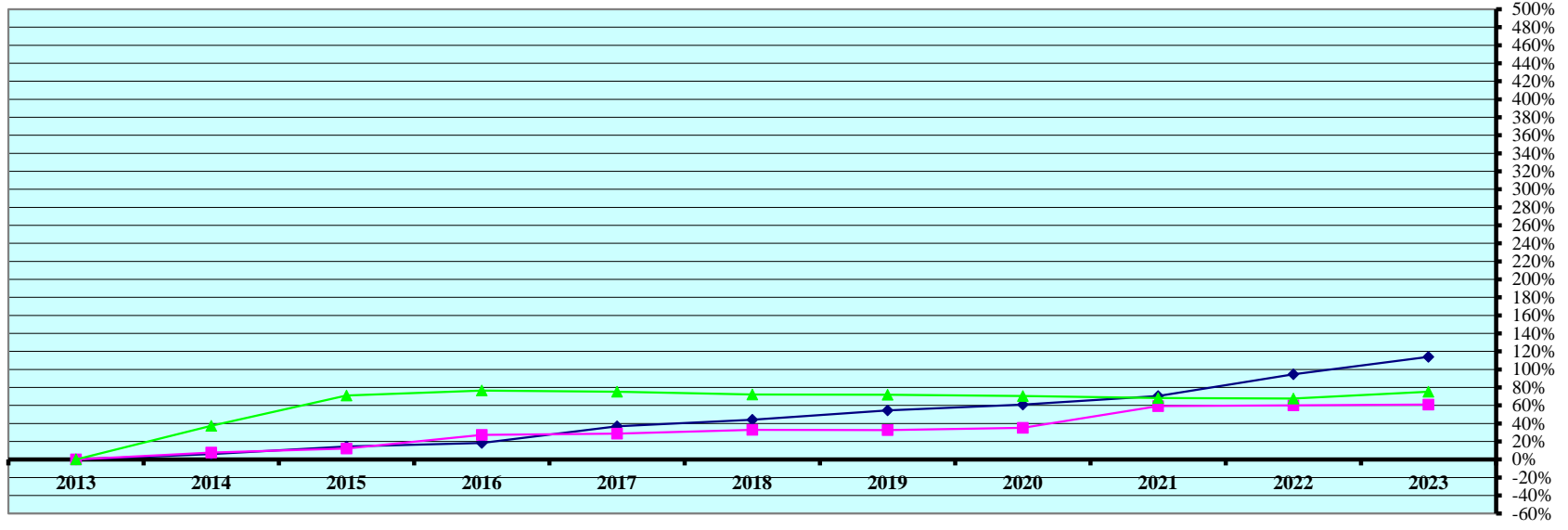


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

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	178,579,326	-	-	-	33,346,953	-	-	-	507,036,796	-	-	-
2014	189,176,901	10,597,575	5.93%	5.93%	35,857,594	2,510,641	7.53%	7.53%	696,405,034	189,368,238	37.35%	37.35%
2015	204,444,175	15,267,274	8.07%	14.48%	37,395,066	1,537,472	4.29%	12.14%	866,831,944	170,426,910	24.47%	70.96%
2016	211,522,217	7,078,042	3.46%	18.45%	42,445,569	5,050,503	13.51%	27.28%	894,949,900	28,117,956	3.24%	76.51%
2017	244,532,836	33,010,619	15.61%	36.93%	42,935,611	490,042	1.15%	28.75%	888,295,102	-6,654,798	-0.74%	75.19%
2018	257,600,841	13,068,005	5.34%	44.25%	44,308,548	1,372,937	3.20%	32.87%	873,283,535	-15,011,567	-1.69%	72.23%
2019	275,995,470	18,394,629	7.14%	54.55%	44,248,624	-59,924	-0.14%	32.69%	871,576,502	-1,707,033	-0.20%	71.90%
2020	287,531,968	11,536,498	4.18%	61.01%	45,052,230	803,606	1.82%	35.10%	864,756,150	-6,820,352	-0.78%	70.55%
2021	304,521,644	16,989,676	5.91%	70.52%	53,095,859	8,043,629	17.85%	59.22%	852,465,029	-12,291,121	-1.42%	68.13%
2022	347,272,617	42,750,973	14.04%	94.46%	53,396,469	300,610	0.57%	60.12%	849,713,543	-2,751,486	-0.32%	67.58%
2023	382,105,349	34,832,732	10.03%	113.97%	53,685,977	289,508	0.54%	60.99%	887,938,641	38,225,098	4.50%	75.12%

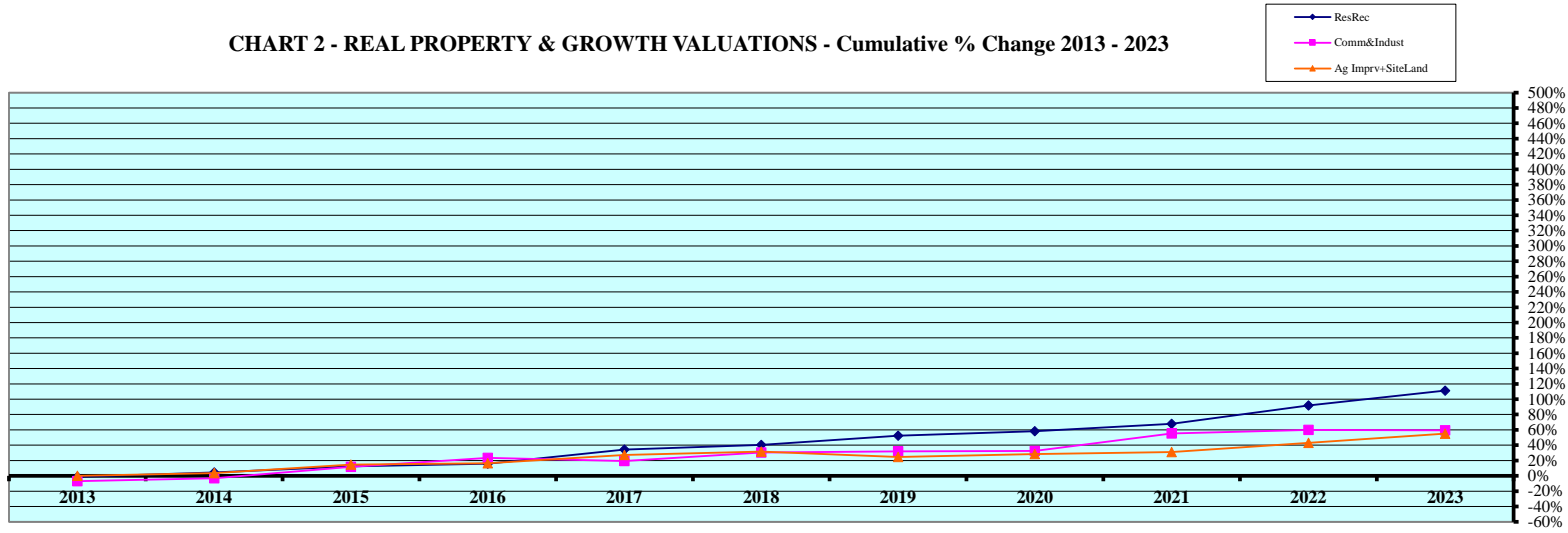
Rate Annual %chg: Residential & Recreational **7.90%** Commercial & Industrial **4.88%** Agricultural Land **5.76%**

Cnty# **47**
County **HOWARD**

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	178,579,326	2,438,651	1.37%	176,140,675	-	-1.37%	33,346,953	2,320,952	6.96%	31,026,001	-	-6.96%						
2014	189,176,901	2,833,190	1.50%	186,343,711	4.35%	4.35%	35,857,594	3,594,306	10.02%	32,263,288	-3.25%	-3.25%						
2015	204,444,175	3,712,607	1.82%	200,731,568	6.11%	12.40%	37,395,066	148,974	0.40%	37,246,092	3.87%	11.69%						
2016	211,522,217	4,853,424	2.29%	206,668,793	1.09%	15.73%	42,445,569	1,318,709	3.11%	41,126,860	9.98%	23.33%						
2017	244,532,836	4,891,657	2.00%	239,641,179	13.29%	34.19%	42,935,611	3,134,538	7.30%	39,801,073	-6.23%	19.35%						
2018	257,600,841	6,789,868	2.64%	250,810,973	2.57%	40.45%	44,308,548	815,533	1.84%	43,493,015	1.30%	30.43%						
2019	275,995,470	4,073,266	1.48%	271,922,204	5.56%	52.27%	44,248,624	271,376	0.61%	43,977,248	-0.75%	31.88%						
2020	287,531,968	4,942,872	1.72%	282,589,096	2.39%	58.24%	45,052,230	846,064	1.88%	44,206,166	-0.10%	32.56%						
2021	304,521,644	4,489,538	1.47%	300,032,106	4.35%	68.01%	53,095,859	1,289,800	2.43%	51,806,059	14.99%	55.35%						
2022	347,272,617	4,541,555	1.31%	342,731,062	12.55%	91.92%	53,396,469	71,166	0.13%	53,325,303	0.43%	59.91%						
2023	382,105,349	4,824,977	1.26%	377,280,372	8.64%	111.27%	53,685,977	506,654	0.94%	53,179,323	-0.41%	59.47%						
Rate Ann%chg	7.90%			Resid & Recreat w/o growth			6.09%			4.88%			C & I w/o growth			1.98%		

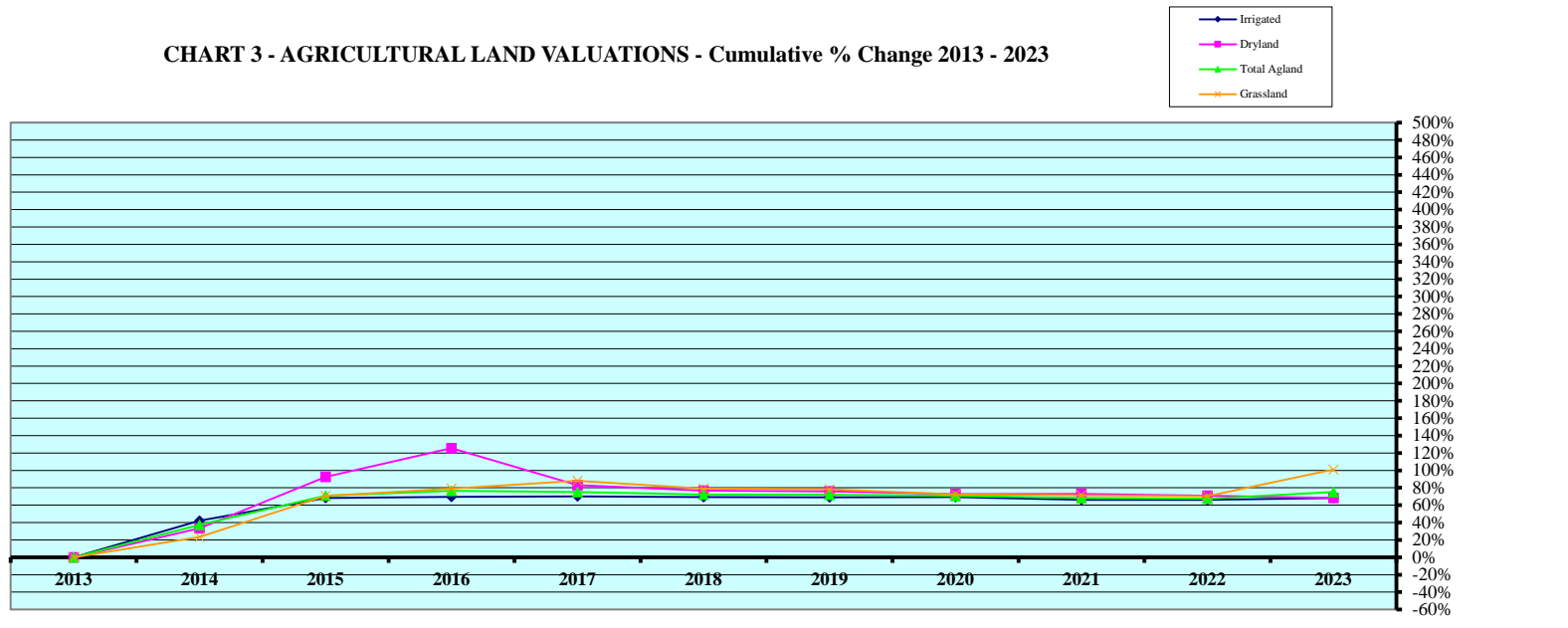
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	56,596,889	29,399,145	85,996,034	1,702,503	1.98%	84,293,531	-	-		
2014	60,422,489	30,612,568	91,035,057	2,080,936	2.29%	88,954,121	3.44%	3.44%		
2015	66,436,653	35,119,980	101,556,633	2,837,793	2.79%	98,718,840	8.44%	14.79%		
2016	66,531,323	34,967,929	101,499,252	1,392,750	1.37%	100,106,502	-1.43%	16.41%		
2017	76,146,290	35,354,794	111,501,084	2,122,806	1.90%	109,378,278	7.76%	27.19%		
2018	79,474,142	35,782,607	115,256,749	2,103,044	1.82%	113,153,705	1.48%	31.58%		
2019	74,439,541	34,620,960	109,060,501	1,918,499	1.76%	107,142,002	-7.04%	24.59%		
2020	76,830,051	35,233,432	112,063,483	1,572,555	1.40%	110,490,928	1.31%	28.48%		
2021	78,336,059	36,367,486	114,703,545	1,972,153	1.72%	112,731,392	0.60%	31.09%		
2022	83,761,431	41,746,093	125,507,524	2,449,825	1.95%	123,057,699	7.28%	43.10%		
2023	89,776,271	45,715,087	135,491,358	2,119,261	1.56%	133,372,097	6.27%	55.09%		
Rate Ann%chg	4.72%		4.51%		4.65%		Ag Imprv+Site w/o growth		2.81%	

(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# 47
County HOWARD

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	350,969,293	-	-	-	44,826,167	-	-	-	109,802,599	-	-	-
2014	499,243,266	148,273,973	42.25%	42.25%	59,847,264	15,021,097	33.51%	33.51%	135,653,900	25,851,301	23.54%	23.54%
2015	590,929,597	91,686,331	18.37%	68.37%	86,263,975	26,416,711	44.14%	92.44%	187,217,417	51,563,517	38.01%	70.50%
2016	595,421,815	4,492,218	0.76%	69.65%	101,119,138	14,855,163	17.22%	125.58%	196,632,837	9,415,420	5.03%	79.08%
2017	596,946,008	1,524,193	0.26%	70.08%	82,000,812	-19,118,326	-18.91%	82.93%	206,348,232	9,715,395	4.94%	87.93%
2018	594,339,718	-2,606,290	-0.44%	69.34%	79,211,328	-2,789,484	-3.40%	76.71%	196,515,487	-9,832,745	-4.77%	78.97%
2019	593,663,937	-675,781	-0.11%	69.15%	78,834,496	-376,832	-0.48%	75.87%	195,861,740	-653,747	-0.33%	78.38%
2020	594,461,323	797,386	0.13%	69.38%	77,445,938	-1,388,558	-1.76%	72.77%	189,317,394	-6,544,346	-3.34%	72.42%
2021	583,279,300	-11,182,023	-1.88%	66.19%	77,578,998	133,060	0.17%	73.07%	188,200,980	-1,116,414	-0.59%	71.40%
2022	582,751,507	-527,793	-0.09%	66.04%	76,659,272	-919,726	-1.19%	71.01%	186,944,913	-1,256,067	-0.67%	70.26%
2023	590,095,260	7,343,753	1.26%	68.13%	75,424,301	-1,234,971	-1.61%	68.26%	220,723,379	33,778,466	18.07%	101.02%

Rate Ann.%chg: Irrigated **5.33%** Dryland **5.34%** Grassland **7.23%**

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	1,260,473	-	-	-	178,264	-	-	-	507,036,796	-	-	-
2014	1,417,850	157,377	12.49%	12.49%	242,754	64,490	36.18%	36.18%	696,405,034	189,368,238	37.35%	37.35%
2015	2,075,534	657,684	46.39%	64.66%	345,421	102,667	42.29%	93.77%	866,831,944	170,426,910	24.47%	70.96%
2016	1,531,119	-544,415	-26.23%	21.47%	244,991	-100,430	-29.07%	37.43%	894,949,900	28,117,956	3.24%	76.51%
2017	1,388,259	-142,860	-9.33%	10.14%	1,611,791	1,366,800	557.90%	804.16%	888,295,102	-6,654,798	-0.74%	75.19%
2018	1,389,360	1,101	0.08%	10.23%	1,827,642	215,851	13.39%	925.24%	873,283,535	-15,011,567	-1.69%	72.23%
2019	1,389,850	490	0.04%	10.26%	1,826,479	-1,163	-0.06%	924.59%	871,576,502	-1,707,033	-0.20%	71.90%
2020	1,671,004	281,154	20.23%	32.57%	1,860,491	34,012	1.86%	943.67%	864,756,150	-6,820,352	-0.78%	70.55%
2021	1,558,634	-112,370	-6.72%	23.65%	1,847,117	-13,374	-0.72%	936.17%	852,465,029	-12,291,121	-1.42%	68.13%
2022	1,500,234	-58,400	-3.75%	19.02%	1,857,617	10,500	0.57%	942.06%	849,713,543	-2,751,486	-0.32%	67.58%
2023	1,492,184	-8,050	-0.54%	18.38%	203,517	-1,654,100	-89.04%	14.17%	887,938,641	38,225,098	4.50%	75.12%

Cnty# **47**
County **HOWARD**

Rate Ann.%chg: Total Agric Land **5.76%**

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	351,066,456	135,663	2,588			44,986,700	37,180	1,210			109,683,503	159,301	689		
2014	499,118,856	136,625	3,653	41.17%	41.17%	59,847,768	36,645	1,633	34.98%	34.98%	135,653,714	159,488	851	23.53%	23.53%
2015	590,882,003	137,029	4,312	18.04%	66.63%	86,822,326	37,766	2,299	40.77%	90.00%	186,797,297	157,772	1,184	39.20%	71.96%
2016	595,399,864	137,603	4,327	0.34%	67.21%	102,324,301	43,620	2,346	2.04%	93.87%	195,869,698	152,711	1,283	8.33%	86.28%
2017	596,812,268	137,979	4,325	-0.04%	67.15%	82,325,258	34,863	2,361	0.66%	95.16%	206,087,066	160,708	1,282	-0.02%	86.25%
2018	594,364,306	138,224	4,300	-0.59%	66.17%	79,193,771	34,462	2,298	-2.68%	89.92%	196,323,368	160,858	1,220	-4.83%	77.26%
2019	593,852,318	138,791	4,279	-0.49%	65.34%	78,774,117	34,293	2,297	-0.04%	89.85%	195,834,125	160,470	1,220	-0.01%	77.24%
2020	596,941,405	138,859	4,299	0.47%	66.12%	77,525,501	34,289	2,261	-1.57%	86.86%	189,319,491	159,885	1,184	-2.97%	71.97%
2021	583,288,570	139,301	4,187	-2.60%	61.81%	77,692,122	34,422	2,257	-0.17%	86.54%	188,067,002	158,821	1,184	0.00%	71.98%
2022	582,460,921	140,221	4,154	-0.80%	60.52%	76,852,938	34,025	2,259	0.07%	86.67%	186,972,442	157,919	1,184	-0.01%	71.96%
2023	590,095,260	140,672	4,195	0.99%	62.10%	75,415,245	33,836	2,229	-1.32%	84.21%	220,711,559	157,515	1,401	18.35%	103.51%

Rate Annual %chg Average Value/Acre: 4.95%

6.30%

7.36%

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	1,260,273	3,136	402			170,608	427	400			507,167,540	335,706	1,511		
2014	1,441,000	2,865	503	25.14%	25.14%	200,220	400	500	25.00%	25.00%	696,261,558	336,024	2,072	37.15%	37.15%
2015	2,093,722	2,763	758	50.66%	88.54%	289,969	387	750	50.00%	87.50%	866,885,317	335,717	2,582	24.62%	70.92%
2016	1,529,521	1,993	768	1.31%	91.01%	238,241	318	750	0.00%	87.50%	895,361,625	336,244	2,663	3.12%	76.26%
2017	1,390,009	1,808	769	0.17%	91.33%	1,616,291	781	2,070	176.02%	417.54%	888,230,892	336,139	2,642	-0.77%	74.91%
2018	1,381,112	1,790	772	0.33%	91.97%	1,827,641	757	2,414	16.60%	503.46%	873,090,198	336,092	2,598	-1.69%	71.95%
2019	1,389,850	1,802	771	-0.02%	91.94%	1,826,479	756	2,417	0.14%	504.31%	871,676,889	336,112	2,593	-0.17%	71.66%
2020	1,668,738	2,174	768	-0.47%	91.03%	1,860,491	762	2,440	0.95%	510.04%	867,315,626	335,968	2,582	-0.46%	70.88%
2021	1,552,634	2,022	768	0.04%	91.10%	1,847,117	741	2,493	2.16%	523.23%	852,447,445	335,307	2,542	-1.52%	68.28%
2022	1,500,234	1,956	767	-0.15%	90.80%	1,857,617	744	2,497	0.16%	524.24%	849,644,152	334,866	2,537	-0.20%	67.95%
2023	1,498,184	1,954	767	-0.01%	90.78%	2,198,867	841	2,613	4.65%	553.30%	889,919,115	334,818	2,658	4.76%	75.93%

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HOWARD

Rate Annual %chg Average Value/Acre: 5.81%

(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
6,475	HOWARD	56,047,570	9,634,417	25,617,013	369,313,111	53,685,977	0	12,792,238	887,938,641	89,776,271	45,715,087	0	1,550,520,325
cnty sectorvalue % of total value:		3.61%	0.62%	1.65%	23.82%	3.46%		0.83%	57.27%	5.79%	2.95%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
181	BOELUS	62,345	154,363	2,228	6,743,007	1,096,016	0	0	0	0	0	0	8,057,959
2.80%	%sector of county sector	0.11%	1.60%	0.01%	1.83%	2.04%							0.52%
	%sector of municipality	0.77%	1.92%	0.03%	83.68%	13.60%							100.00%
29	COTESFIELD	4,867	222,025	713,386	1,136,771	37,555	0	0	388,348	53,808	23,555	0	2,580,315
0.45%	%sector of county sector	0.01%	2.30%	2.78%	0.31%	0.07%			0.04%	0.06%	0.05%		0.17%
	%sector of municipality	0.19%	8.60%	27.65%	44.06%	1.46%			15.05%	2.09%	0.91%		100.00%
37	CUSHING	186,709	272	61	901,054	24,551	0	0	377,108	0	0	0	1,489,755
0.57%	%sector of county sector	0.33%	0.00%	0.00%	0.24%	0.05%			0.04%				0.10%
	%sector of municipality	12.53%	0.02%	0.00%	60.48%	1.65%			25.31%				100.00%
273	DANNEBROG	146,773	779,261	23,677	12,619,032	1,540,392	0	0	0	0	0	0	15,109,135
4.22%	%sector of county sector	0.26%	8.09%	0.09%	3.42%	2.87%							0.97%
	%sector of municipality	0.97%	5.16%	0.16%	83.52%	10.20%							100.00%
192	ELBA	289,216	201,167	473,932	6,897,271	1,256,122	0	0	217,814	0	13,300	0	9,348,822
2.97%	%sector of county sector	0.52%	2.09%	1.85%	1.87%	2.34%			0.02%		0.03%		0.60%
	%sector of municipality	3.09%	2.15%	5.07%	73.78%	13.44%			2.33%		0.14%		100.00%
138	FARWELL	1,362,375	44,313	9,995	4,768,248	1,283,458	0	0	0	0	0	0	7,468,389
2.13%	%sector of county sector	2.43%	0.46%	0.04%	1.29%	2.39%							0.48%
	%sector of municipality	18.24%	0.59%	0.13%	63.85%	17.19%							100.00%
2,416	ST PAUL	2,262,828	1,786,231	1,737,290	127,212,046	36,149,506	0	0	18,250	0	0	0	169,166,151
37.31%	%sector of county sector	4.04%	18.54%	6.78%	34.45%	67.34%			0.00%				10.91%
	%sector of municipality	1.34%	1.06%	1.03%	75.20%	21.37%			0.01%				100.00%
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
3,267	Total Municipalities	4,315,113	3,187,633	2,960,569	160,277,434	41,387,602	0	0	1,001,520	53,808	36,855	0	213,220,533
50.45%	%all municip.sectors of cnty	7.70%	33.09%	11.56%	43.40%	77.09%			0.11%	0.06%	0.08%		13.75%