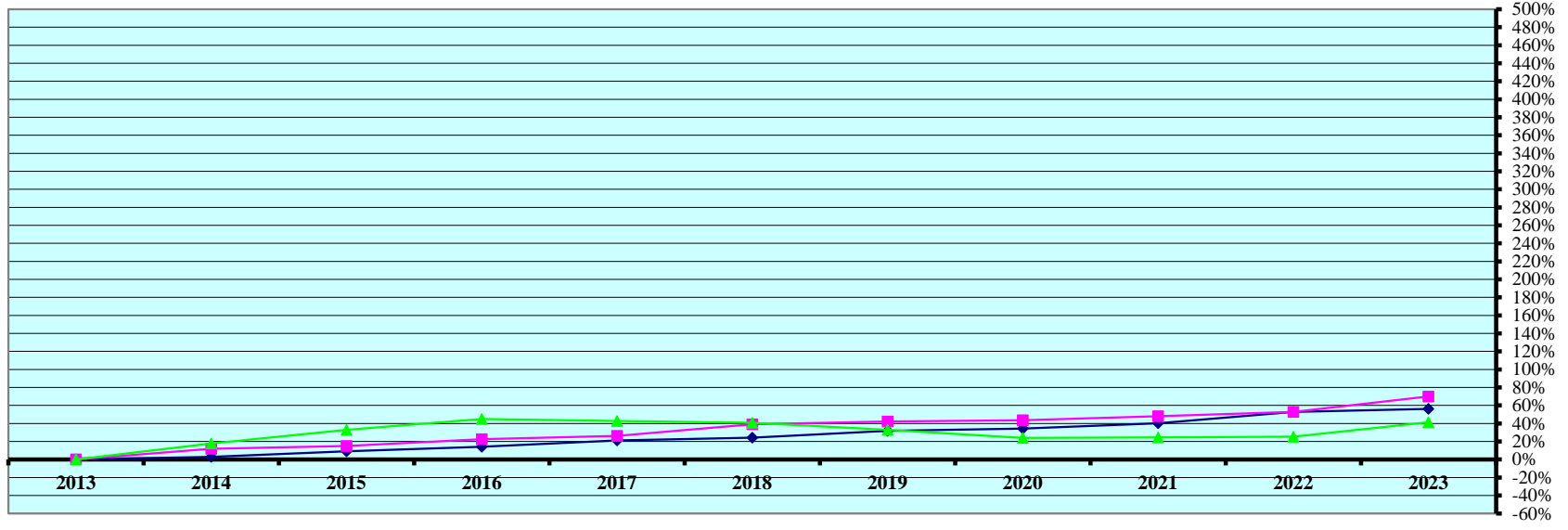


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	173,443,914	-	-	-	59,740,811	-	-	-	854,559,587	-	-	-
2014	178,558,445	5,114,531	2.95%	2.95%	66,866,350	7,125,539	11.93%	11.93%	1,006,040,951	151,481,364	17.73%	17.73%
2015	188,983,728	10,425,283	5.84%	8.96%	68,726,161	1,859,811	2.78%	15.04%	1,135,150,470	129,109,519	12.83%	32.83%
2016	197,928,546	8,944,818	4.73%	14.12%	73,200,415	4,474,254	6.51%	22.53%	1,238,408,745	103,258,275	9.10%	44.92%
2017	210,009,984	12,081,438	6.10%	21.08%	75,293,928	2,093,513	2.86%	26.03%	1,219,860,408	-18,548,337	-1.50%	42.75%
2018	215,620,839	5,610,855	2.67%	24.32%	83,160,095	7,866,167	10.45%	39.20%	1,203,519,888	-16,340,520	-1.34%	40.84%
2019	228,398,828	12,777,989	5.93%	31.68%	84,962,581	1,802,486	2.17%	42.22%	1,136,001,165	-67,518,723	-5.61%	32.93%
2020	232,955,194	4,556,366	1.99%	34.31%	85,814,391	851,810	1.00%	43.64%	1,060,016,521	-75,984,644	-6.69%	24.04%
2021	243,104,636	10,149,442	4.36%	40.16%	88,490,937	2,676,546	3.12%	48.12%	1,063,272,548	3,256,027	0.31%	24.42%
2022	265,198,730	22,094,094	9.09%	52.90%	91,250,551	2,759,614	3.12%	52.74%	1,070,683,121	7,410,573	0.70%	25.29%
2023	270,863,102	5,664,372	2.14%	56.17%	101,562,972	10,312,421	11.30%	70.01%	1,206,725,667	136,042,546	12.71%	41.21%

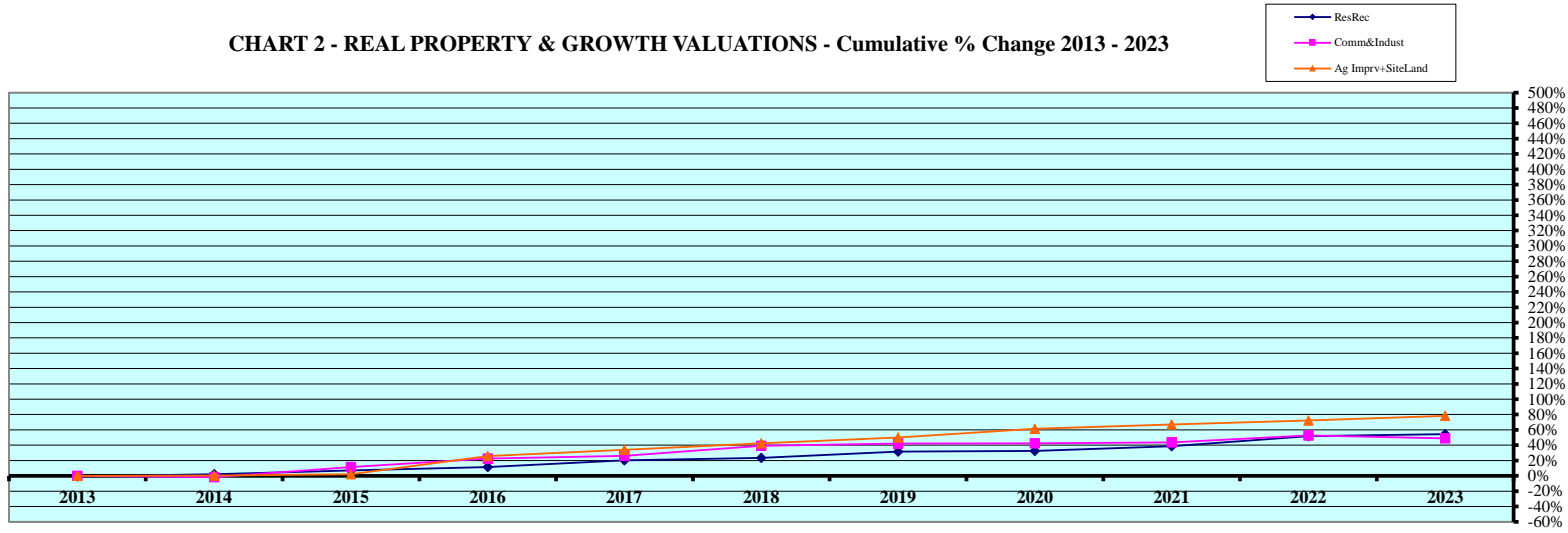
Rate Annual %chg: Residential & Recreational **4.56%** Commercial & Industrial **5.45%** Agricultural Land **3.51%**

Cnty# **48**  
County **JEFFERSON**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	173,443,914	1,358,278	0.78%	172,085,636	-	-0.78%	59,740,811	0	0.00%	59,740,811	-	0.00%
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	2.03%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	-1.74%
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	6.98%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	11.59%
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	11.50%	73,200,415	0	0.00%	73,200,415	6.51%	22.53%
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	20.33%	75,293,928	0	0.00%	75,293,928	2.86%	26.03%
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	23.38%	83,160,095	27,278	0.03%	83,132,817	10.41%	39.16%
2019	228,398,828	0	0.00%	228,398,828	5.93%	31.68%	84,962,581	0	0.00%	84,962,581	2.17%	42.22%
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	32.62%	85,814,391	777,726	0.91%	85,036,665	0.09%	42.34%
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	38.65%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	43.73%
2022	265,198,730	1,780,923	0.67%	263,417,807	8.36%	51.87%	91,250,551	0	0.00%	91,250,551	3.12%	52.74%
2023	270,863,102	3,045,408	1.12%	267,817,694	0.99%	54.41%	101,562,972	12,609,353	12.42%	88,953,619	-2.52%	48.90%
Rate Ann%chg	4.56%			Resid & Recreat w/o growth 3.48%			5.45%			C & I w/o growth 2.07%		

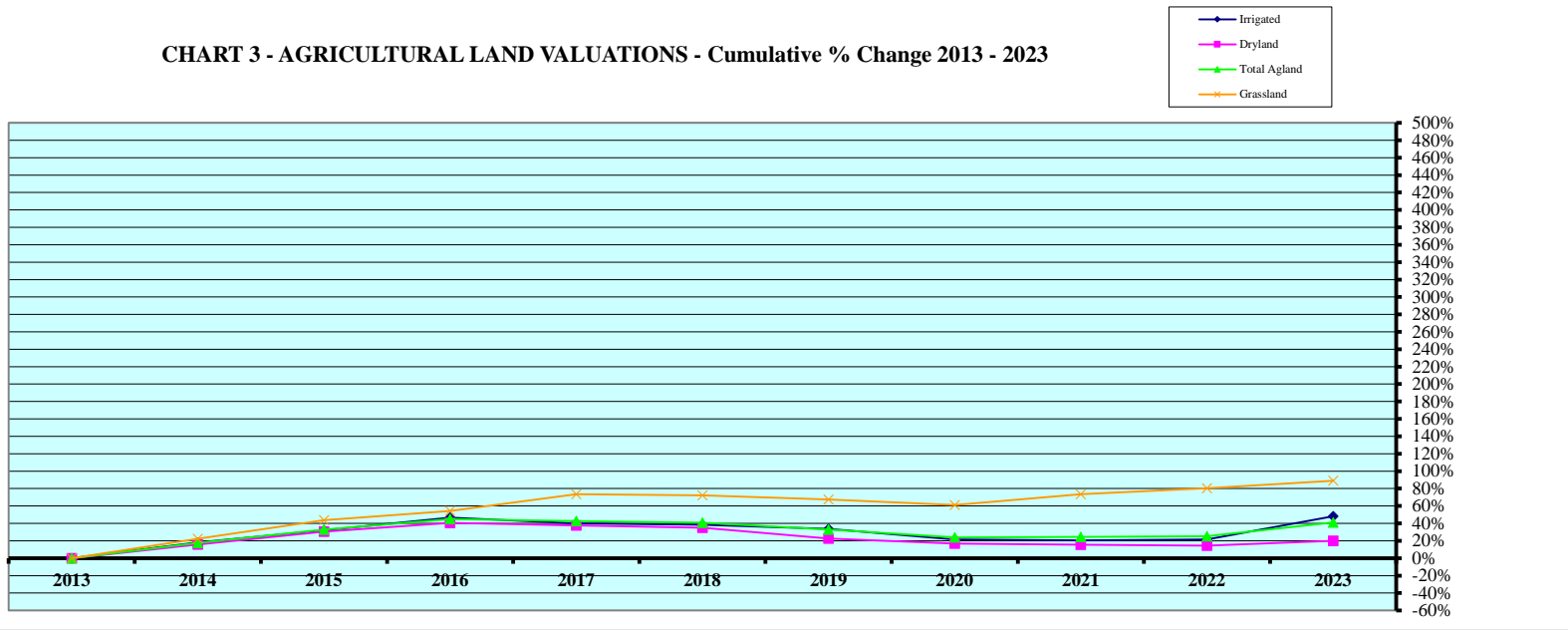
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-	-
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	0.34%
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	2.19%
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	25.68%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	34.09%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	42.57%
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	50.11%
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	61.31%
2021	58,009,896	86,166,159	144,176,055	5,034,008	3.49%	139,142,047	-0.59%	67.03%
2022	58,891,589	89,067,285	147,958,874	4,363,860	2.95%	143,595,014	-0.40%	72.37%
2023	60,020,162	92,863,355	152,883,517	4,377,267	2.86%	148,506,250	0.37%	78.27%
Rate Ann%chg	2.94%	9.23%	6.26%	Ag Imprv+Site w/o growth			2.19%	

(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# 48  
County JEFFERSON

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	409,345,528	-	-	-	347,000,973	-	-	-	96,875,092	-	-	-
2014	483,909,431	74,563,903	18.22%	18.22%	402,119,729	55,118,756	15.88%	15.88%	118,631,272	21,756,180	22.46%	22.46%
2015	540,940,862	57,031,431	11.79%	32.15%	452,998,724	50,878,995	12.65%	30.55%	139,339,377	20,708,105	17.46%	43.83%
2016	600,075,926	59,135,064	10.93%	46.59%	487,859,993	34,861,269	7.70%	40.59%	149,345,629	10,006,252	7.18%	54.16%
2017	572,832,170	-27,243,756	-4.54%	39.94%	477,742,372	-10,117,621	-2.07%	37.68%	168,175,319	18,829,690	12.61%	73.60%
2018	566,902,872	-5,929,298	-1.04%	38.49%	468,777,307	-8,965,065	-1.88%	35.09%	166,796,868	-1,378,451	-0.82%	72.18%
2019	547,351,801	-19,551,071	-3.45%	33.71%	425,612,384	-43,164,923	-9.21%	22.65%	162,114,812	-4,682,056	-2.81%	67.34%
2020	497,929,089	-49,422,712	-9.03%	21.64%	405,056,548	-20,555,836	-4.83%	16.73%	156,132,266	-5,982,546	-3.69%	61.17%
2021	493,739,430	-4,189,659	-0.84%	20.62%	400,642,960	-4,413,588	-1.09%	15.46%	168,040,170	11,907,904	7.63%	73.46%
2022	497,879,474	4,140,044	0.84%	21.63%	397,222,177	-3,420,783	-0.85%	14.47%	174,768,698	6,728,528	4.00%	80.41%
2023	606,532,098	108,652,624	21.82%	48.17%	416,328,334	19,106,157	4.81%	19.98%	183,064,431	8,295,733	4.75%	88.97%

Rate Ann.%chg: Irrigated **4.01%** Dryland **1.84%** Grassland **6.57%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	882,704	-	-	-	455,290	-	-	-	854,559,587	-	-	-
2014	930,979	48,275	5.47%	5.47%	449,540	-5,750	-1.26%	-1.26%	1,006,040,951	151,481,364	17.73%	17.73%
2015	1,126,238	195,259	20.97%	27.59%	745,269	295,729	65.78%	63.69%	1,135,150,470	129,109,519	12.83%	32.83%
2016	1,096,747	-29,491	-2.62%	24.25%	30,450	-714,819	-95.91%	-93.31%	1,238,408,745	103,258,275	9.10%	44.92%
2017	1,080,097	-16,650	-1.52%	22.36%	30,450	0	0.00%	-93.31%	1,219,860,408	-18,548,337	-1.50%	42.75%
2018	1,012,391	-67,706	-6.27%	14.69%	30,450	0	0.00%	-93.31%	1,203,519,888	-16,340,520	-1.34%	40.84%
2019	891,718	-120,673	-11.92%	1.02%	30,450	0	0.00%	-93.31%	1,136,001,165	-67,518,723	-5.61%	32.93%
2020	868,168	-23,550	-2.64%	-1.65%	30,450	0	0.00%	-93.31%	1,060,016,521	-75,984,644	-6.69%	24.04%
2021	819,538	-48,630	-5.60%	-7.16%	30,450	0	0.00%	-93.31%	1,063,272,548	3,256,027	0.31%	24.42%
2022	782,322	-37,216	-4.54%	-11.37%	30,450	0	0.00%	-93.31%	1,070,683,121	7,410,573	0.70%	25.29%
2023	770,354	-11,968	-1.53%	-12.73%	30,450	0	0.00%	-93.31%	1,206,725,667	136,042,546	12.71%	41.21%

Cnty# **48**  
County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **3.51%**

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	399,790,932	84,602	4,726			352,228,156	144,846	2,432			97,148,379	104,076	933		
2014	468,590,825	87,206	5,373	13.71%	13.71%	410,717,881	143,184	2,868	17.96%	17.96%	119,226,998	103,552	1,151	23.35%	23.35%
2015	541,012,316	94,751	5,710	6.26%	20.83%	452,779,590	136,384	3,320	15.74%	36.52%	139,256,475	102,875	1,354	17.57%	45.02%
2016	594,442,123	95,729	6,210	8.75%	31.40%	492,193,699	135,706	3,627	9.25%	49.15%	149,206,046	102,598	1,454	7.43%	55.80%
2017	573,913,371	97,697	5,874	-5.40%	24.31%	477,411,996	133,119	3,586	-1.12%	47.48%	166,674,324	102,987	1,618	11.29%	73.38%
2018	563,402,087	97,789	5,761	-1.92%	21.92%	471,047,016	132,231	3,562	-0.67%	46.49%	166,274,375	104,382	1,593	-1.57%	70.65%
2019	545,914,061	98,650	5,534	-3.95%	17.10%	426,728,549	131,192	3,253	-8.69%	33.76%	161,817,226	104,963	1,542	-3.22%	65.16%
2020	497,244,752	99,195	5,013	-9.42%	6.08%	405,332,424	130,511	3,106	-4.52%	27.72%	156,270,704	105,192	1,486	-3.64%	59.15%
2021	493,708,873	99,941	4,940	-1.45%	4.54%	400,634,610	129,670	3,090	-0.52%	27.06%	168,100,899	105,629	1,591	7.12%	70.49%
2022	497,886,248	100,782	4,940	0.00%	4.54%	397,345,135	128,124	3,101	0.38%	27.53%	174,676,921	106,599	1,639	2.97%	75.55%
2023	606,438,390	102,321	5,927	19.97%	25.42%	416,460,713	126,266	3,298	6.35%	35.63%	183,255,068	107,404	1,706	4.12%	82.79%

Rate Annual %chg Average Value/Acre: 2.29% 3.09% 6.22%

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	895,245	5,266	170			30,450	61	500			850,093,162	338,852	2,509		
2014	944,266	5,103	185	8.84%	8.84%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	17.49%
2015	1,142,143	4,966	230	24.31%	35.29%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	33.35%
2016	1,094,999	4,761	230	0.00%	35.29%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	45.51%
2017	1,054,026	4,684	225	-2.16%	32.37%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	43.53%
2018	1,017,471	4,625	220	-2.23%	29.41%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	41.27%
2019	907,405	4,426	205	-6.81%	20.60%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	33.39%
2020	885,028	4,425	200	-2.45%	17.65%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	24.47%
2021	822,398	4,112	200	0.00%	17.65%	30,450	61	500	0.00%	0.00%	1,063,297,230	339,413	3,133	0.32%	24.87%
2022	785,522	3,928	200	0.00%	17.65%	30,450	61	500	0.00%	0.00%	1,070,724,276	339,494	3,154	0.67%	25.72%
2023	773,153	3,514	220	10.00%	29.41%	30,450	61	500	0.00%	0.00%	1,206,957,774	339,567	3,554	12.70%	41.68%

48  
JEFFERSON

Rate Annual %chg Average Value/Acre: 3.55%

(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
7,240	JEFFERSON	102,561,522	88,522,782	129,317,612	269,475,102	88,158,908	13,404,064	1,388,000	1,206,725,667	60,020,162	92,863,355	0	2,052,437,174
cnty sectorvalue % of total value:		5.00%	4.31%	6.30%	13.13%	4.30%	0.65%	0.07%	58.79%	2.92%	4.52%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
153	DAYKIN	304,560	362,176	50,435	7,422,760	5,572,319	0	0	0	0	0	0	13,712,250
2.11%	%sector of county sector	0.30%	0.41%	0.04%	2.75%	6.32%							0.67%
	%sector of municipality	2.22%	2.64%	0.37%	54.13%	40.64%							100.00%
247	DILLER	2,572,902	922,913	19,053	9,948,597	1,797,270	0	0	0	0	0	0	15,260,735
3.41%	%sector of county sector	2.51%	1.04%	0.01%	3.69%	2.04%							0.74%
	%sector of municipality	16.86%	6.05%	0.12%	65.19%	11.78%							100.00%
113	ENDICOTT	90,699	559,463	3,207,249	3,979,801	81,631	0	0	0	0	0	0	7,918,843
1.56%	%sector of county sector	0.09%	0.63%	2.48%	1.48%	0.09%							0.39%
	%sector of municipality	1.15%	7.06%	40.50%	50.26%	1.03%							100.00%
3,970	FAIRBURY	8,407,190	4,637,655	4,325,682	111,556,987	30,653,903	2,495,690	0	189,213	0	0	0	162,266,320
54.83%	%sector of county sector	8.20%	5.24%	3.35%	41.40%	34.77%	18.62%		0.02%				7.91%
	%sector of municipality	5.18%	2.86%	2.67%	68.75%	18.89%	1.54%		0.12%				100.00%
56	HARBINE	171,534	293,599	2,750	1,448,177	200,122	0	0	0	0	0	0	2,116,182
0.77%	%sector of county sector	0.17%	0.33%	0.00%	0.54%	0.23%							0.10%
	%sector of municipality	8.11%	13.87%	0.13%	68.43%	9.46%							100.00%
101	JANSEN	314,921	351,717	311,534	3,542,884	16,437,491	0	0	105,079	0	0	0	21,063,626
1.40%	%sector of county sector	0.31%	0.40%	0.24%	1.31%	18.65%			0.01%				1.03%
	%sector of municipality	1.50%	1.67%	1.48%	16.82%	78.04%			0.50%				100.00%
364	PLYMOUTH	1,857,140	648,513	706,885	15,659,459	11,260,857	587,994	0	0	0	0	0	30,720,848
5.03%	%sector of county sector	1.81%	0.73%	0.55%	5.81%	12.77%	4.39%						1.50%
	%sector of municipality	6.05%	2.11%	2.30%	50.97%	36.66%	1.91%						100.00%
57	REYNOLDS	80,161	191,409	29,793	1,460,310	3,838,651	0	0	0	0	0	0	5,600,324
0.79%	%sector of county sector	0.08%	0.22%	0.02%	0.54%	4.35%							0.27%
	%sector of municipality	1.43%	3.42%	0.53%	26.08%	68.54%							100.00%
44	STEELE CITY	34,344	332,791	1,460,860	1,313,563	47,307	0	565	0	0	0	0	3,189,430
0.61%	%sector of county sector	0.03%	0.38%	1.13%	0.49%	0.05%		0.04%					0.16%
	%sector of municipality	1.08%	10.43%	45.80%	41.18%	1.48%		0.02%					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												
	%sector of county sector												
	%sector of municipality												
5,106	Total Municipalities	13,833,452	8,300,237	10,114,242	156,332,543	69,889,554	3,083,684	565	294,292	0	0	0	261,848,567
70.52%	%all municip.sectors of cnty	13.49%	9.38%	7.82%	58.01%	79.28%	23.01%	0.04%	0.02%				12.76%