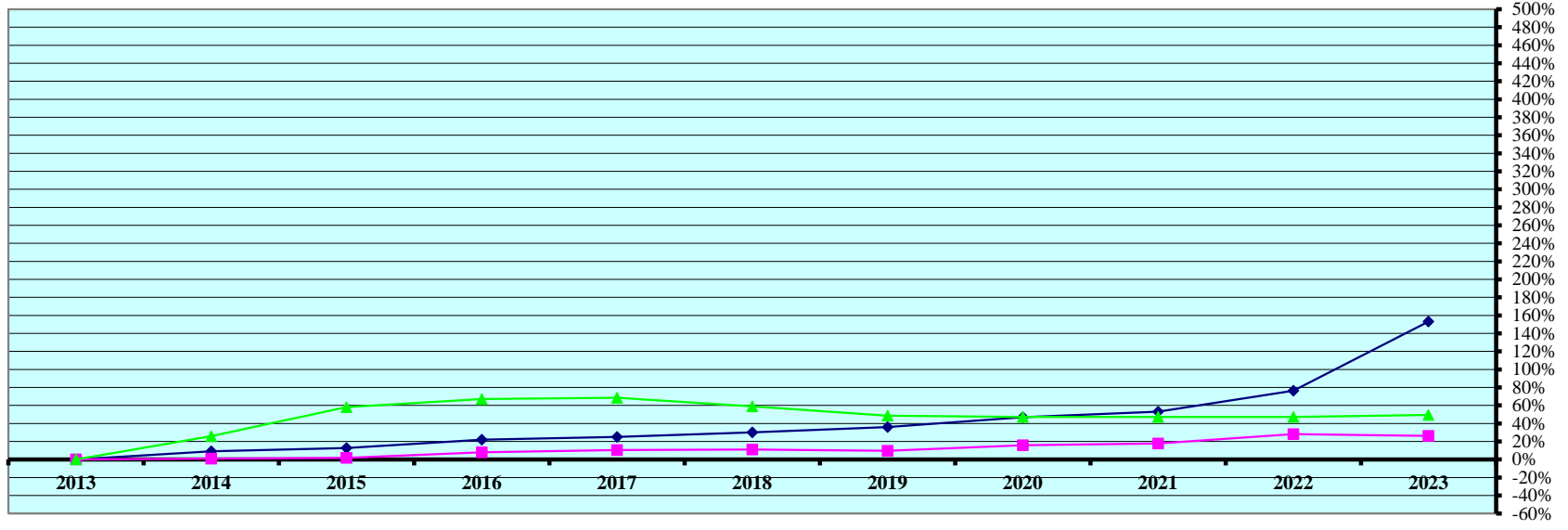


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**

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	132,422,746	-	-	-	29,737,430	-	-	-	912,827,215	-	-	-
2014	144,504,735	12,081,989	9.12%	9.12%	30,010,690	273,260	0.92%	0.92%	1,149,858,485	237,031,270	25.97%	25.97%
2015	149,381,720	4,876,985	3.37%	12.81%	30,277,210	266,520	0.89%	1.82%	1,443,578,520	293,720,035	25.54%	58.14%
2016	161,367,785	11,986,065	8.02%	21.86%	32,088,985	1,811,775	5.98%	7.91%	1,524,235,895	80,657,375	5.59%	66.98%
2017	165,459,490	4,091,705	2.54%	24.95%	32,815,835	726,850	2.27%	10.35%	1,538,472,080	14,236,185	0.93%	68.54%
2018	172,367,715	6,908,225	4.18%	30.16%	33,004,570	188,735	0.58%	10.99%	1,452,338,295	-86,133,785	-5.60%	59.10%
2019	180,034,307	7,666,592	4.45%	35.95%	32,594,395	-410,175	-1.24%	9.61%	1,355,792,725	-96,545,570	-6.65%	48.53%
2020	194,518,460	14,484,153	8.05%	46.89%	34,421,283	1,826,888	5.60%	15.75%	1,343,469,838	-12,322,887	-0.91%	47.18%
2021	202,908,540	8,390,080	4.31%	53.23%	35,046,206	624,923	1.82%	17.85%	1,342,502,597	-967,241	-0.07%	47.07%
2022	233,615,687	30,707,147	15.13%	76.42%	38,112,786	3,066,580	8.75%	28.16%	1,342,576,542	73,945	0.01%	47.08%
2023	335,229,731	101,614,044	43.50%	153.15%	37,555,770	-557,016	-1.46%	26.29%	1,363,784,835	21,208,293	1.58%	49.40%

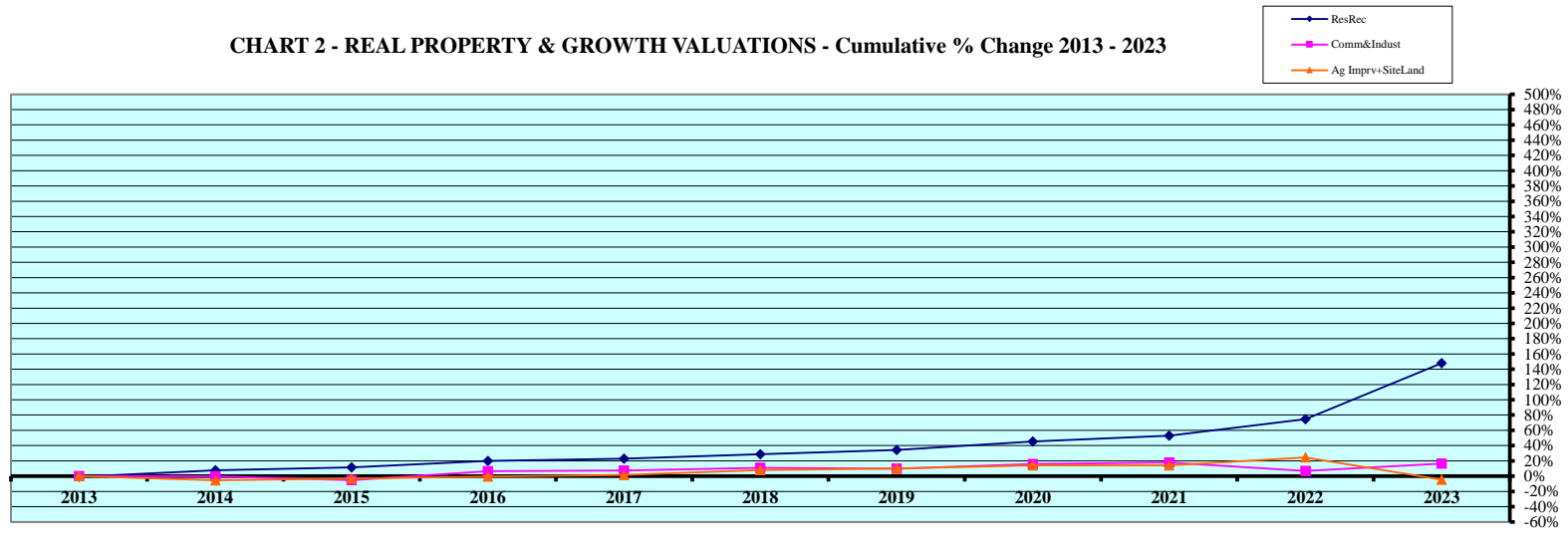
Rate Annual %chg: Residential & Recreational **9.73%** Commercial & Industrial **2.36%** Agricultural Land **4.10%**

Cnty# **72**  
County **POLK**

**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	132,422,746	1,196,965	0.90%	131,225,781	-	-0.90%	29,737,430	18,545	0.06%	29,718,885	-	-0.06%	
2014	144,504,735	1,964,545	1.36%	142,540,190	7.64%	7.64%	30,010,690	366,355	1.22%	29,644,335	-0.31%	-0.31%	
2015	149,381,720	1,606,730	1.08%	147,774,990	2.26%	11.59%	30,277,210	2,119,465	7.00%	28,157,745	-6.17%	-5.31%	
2016	161,367,785	2,519,390	1.56%	158,848,395	6.34%	19.96%	32,088,985	399,495	1.24%	31,689,490	4.66%	6.56%	
2017	165,459,490	2,788,920	1.69%	162,670,570	0.81%	22.84%	32,815,835	887,295	2.70%	31,928,540	-0.50%	7.37%	
2018	172,367,715	2,085,735	1.21%	170,281,980	2.91%	28.59%	33,004,570	0	0.00%	33,004,570	0.58%	10.99%	
2019	180,034,307	2,120,380	1.18%	177,913,927	3.22%	34.35%	32,594,395	0	0.00%	32,594,395	-1.24%	9.61%	
2020	194,518,460	2,037,568	1.05%	192,480,892	6.91%	45.35%	34,421,283	3,110	0.01%	34,418,173	5.60%	15.74%	
2021	202,908,540	244,027	0.12%	202,664,513	4.19%	53.04%	35,046,206	0	0.00%	35,046,206	1.82%	17.85%	
2022	233,615,687	2,411,731	1.03%	231,203,956	13.94%	74.60%	38,112,786	6,337,807	16.63%	31,774,979	-9.33%	6.85%	
2023	335,229,731	6,878,956	2.05%	328,350,775	40.55%	147.96%	37,555,770	2,970,945	7.91%	34,584,825	-9.26%	16.30%	
Rate Ann%chg	9.73%			Resid & Recreat w/o growth			2.36%			C & I w/o growth			-1.42%

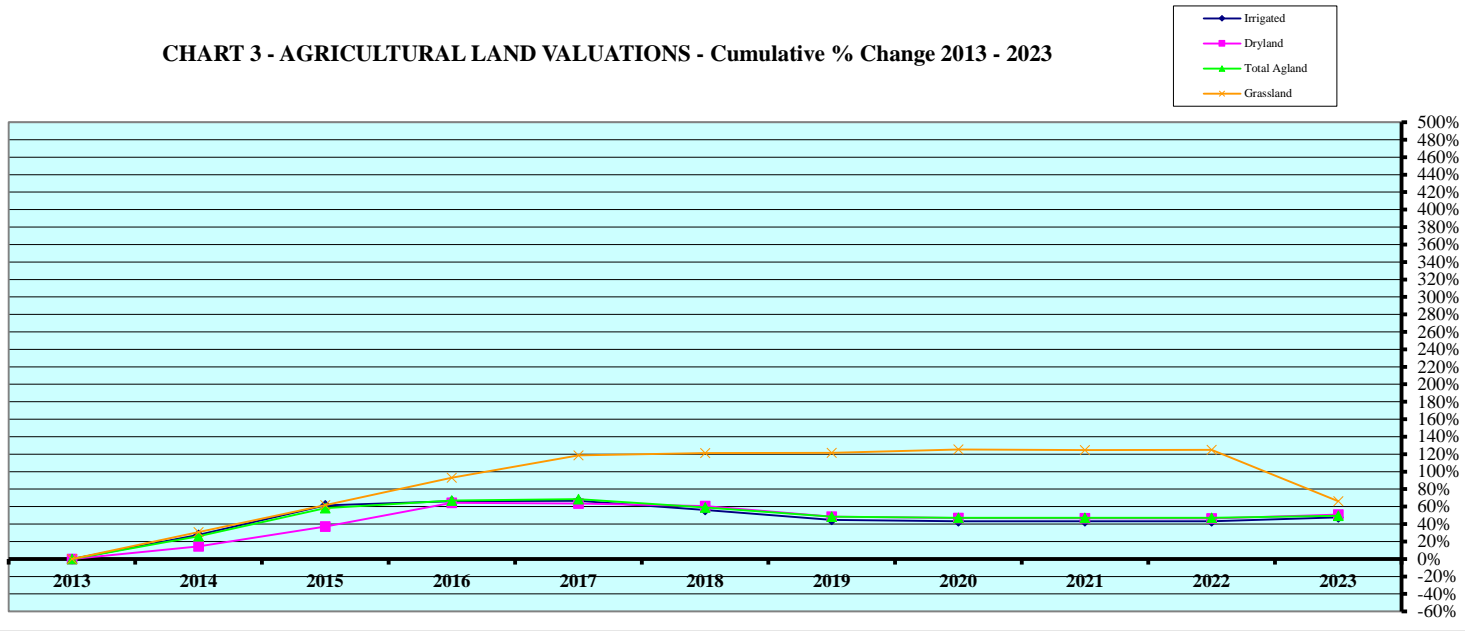
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	68,685,210	44,304,940	112,990,150	3,928,955	3.48%	109,061,195	-	-
2014	67,032,385	41,450,700	108,483,085	1,642,085	1.51%	106,841,000	-5.44%	-5.44%
2015	68,703,275	43,606,885	112,310,160	3,043,535	2.71%	109,266,625	0.72%	-3.30%
2016	69,299,345	45,138,515	114,437,860	2,142,320	1.87%	112,295,540	-0.01%	-0.61%
2017	72,416,000	44,396,020	116,812,020	2,231,335	1.91%	114,580,685	0.12%	1.41%
2018	75,503,660	47,324,385	122,828,045	869,665	0.71%	121,958,380	4.41%	7.94%
2019	77,319,355	48,413,755	125,733,110	1,330,550	1.06%	124,402,560	1.28%	10.10%
2020	80,639,396	48,572,289	129,211,685	255,375	0.20%	128,956,310	2.56%	14.13%
2021	76,790,534	52,180,755	128,971,289	214,015	0.17%	128,757,274	-0.35%	13.95%
2022	85,093,416	57,265,976	142,359,392	1,712,915	1.20%	140,646,477	9.05%	24.48%
2023	51,841,084	57,704,368	109,545,452	1,641,150	1.50%	107,904,302	-24.20%	-4.50%
Rate Ann%chg	-2.77%	2.68%	-0.31%	Ag Imprv+Site w/o growth			-1.19%	

(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# 72  
County POLK

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	755,105,485	-	-	-	123,531,925	-	-	-	32,524,850	-	-	-
2014	963,709,185	208,603,700	27.63%	27.63%	141,413,495	17,881,570	14.48%	14.48%	42,545,215	10,020,365	30.81%	30.81%
2015	1,218,844,860	255,135,675	26.47%	61.41%	169,403,505	27,990,010	19.79%	37.13%	52,581,940	10,036,725	23.59%	61.67%
2016	1,255,196,520	36,351,660	2.98%	66.23%	202,964,040	33,560,535	19.81%	64.30%	62,774,995	10,193,055	19.39%	93.01%
2017	1,258,062,775	2,866,255	0.23%	66.61%	201,861,850	-1,102,190	-0.54%	63.41%	71,124,405	8,349,410	13.30%	118.68%
2018	1,179,709,385	-78,353,390	-6.23%	56.23%	198,247,345	-3,614,505	-1.79%	60.48%	71,935,095	810,690	1.14%	121.17%
2019	1,092,965,845	-86,743,540	-7.35%	44.74%	183,381,510	-14,865,835	-7.50%	48.45%	72,044,840	109,745	0.15%	121.51%
2020	1,081,462,334	-11,503,511	-1.05%	43.22%	181,292,580	-2,088,930	-1.14%	46.76%	73,300,737	1,255,897	1.74%	125.37%
2021	1,081,012,385	-449,949	-0.04%	43.16%	180,989,766	-302,814	-0.17%	46.51%	73,086,243	-214,494	-0.29%	124.71%
2022	1,081,209,722	197,337	0.02%	43.19%	180,758,577	-231,189	-0.13%	46.33%	73,185,707	99,464	0.14%	125.01%
2023	1,115,513,250	34,303,528	3.17%	47.73%	186,443,555	5,684,978	3.15%	50.93%	54,074,360	-19,111,347	-26.11%	66.26%

Rate Ann.%chg: Irrigated **3.98%** Dryland **4.20%** Grassland **5.21%**

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	2,000	-	-	-	1,662,955	-	-	-	912,827,215	-	-	-
2014	1,835	-165	-8.25%	-8.25%	2,188,755	525,800	31.62%	31.62%	1,149,858,485	237,031,270	25.97%	25.97%
2015	1,035	-800	-43.60%	-48.25%	2,747,180	558,425	25.51%	65.20%	1,443,578,520	293,720,035	25.54%	58.14%
2016	720	-315	-30.43%	-64.00%	3,299,620	552,440	20.11%	98.42%	1,524,235,895	80,657,375	5.59%	66.98%
2017	720	0	0.00%	-64.00%	7,422,330	4,122,710	124.94%	346.33%	1,538,472,080	14,236,185	0.93%	68.54%
2018	720	0	0.00%	-64.00%	2,445,750	-4,976,580	-67.05%	47.07%	1,452,338,295	-86,133,785	-5.60%	59.10%
2019	1,080	360	50.00%	-46.00%	7,399,450	4,953,700	202.54%	344.96%	1,355,792,725	-96,545,570	-6.65%	48.53%
2020	14,745	13,665	1265.28%	637.25%	7,399,442	-8	0.00%	344.96%	1,343,469,838	-12,322,887	-0.91%	47.18%
2021	14,761	16	0.11%	638.05%	7,399,442	0	0.00%	344.96%	1,342,502,597	-967,241	-0.07%	47.07%
2022	14,760	-1	-0.01%	638.00%	7,407,776	8,334	0.11%	345.46%	1,342,576,542	73,945	0.01%	47.08%
2023	255,860	241,100	1633.47%	12693.00%	7,497,810	90,034	1.22%	350.87%	1,363,784,835	21,208,293	1.58%	49.40%

Cnty# **72**  
County **POLK**

Rate Ann.%chg: Total Agric Land **4.10%**

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	754,935,790	176,364	4,281			123,660,525	46,949	2,634			32,526,100	36,876	882		
2014	963,322,120	180,672	5,332	24.56%	24.56%	141,556,890	43,056	3,288	24.82%	24.82%	42,505,010	36,451	1,166	32.20%	32.20%
2015	1,219,361,880	183,050	6,661	24.93%	55.62%	169,085,600	41,237	4,100	24.72%	55.67%	52,589,575	36,028	1,460	25.18%	65.49%
2016	1,255,193,130	183,356	6,846	2.77%	59.92%	202,958,295	41,273	4,918	19.93%	86.70%	62,782,140	35,810	1,753	20.11%	98.77%
2017	1,258,044,670	183,738	6,847	0.02%	59.96%	201,820,225	41,072	4,914	-0.07%	86.56%	71,055,620	35,387	2,008	14.53%	127.65%
2018	1,181,351,240	183,524	6,437	-5.99%	50.38%	198,548,015	41,195	4,820	-1.91%	82.99%	71,530,040	35,608	2,009	0.04%	127.75%
2019	1,093,718,230	183,291	5,967	-7.30%	39.40%	183,779,275	40,941	4,489	-6.87%	70.42%	71,793,985	36,009	1,994	-0.75%	126.04%
2020	1,082,599,637	183,532	5,899	-1.15%	37.80%	181,225,354	40,811	4,441	-1.07%	68.59%	72,102,243	35,455	2,034	2.00%	130.56%
2021	1,076,447,521	183,243	5,874	-0.41%	37.24%	178,441,004	40,808	4,373	-1.53%	66.01%	72,056,408	35,998	2,002	-1.57%	126.94%
2022	1,081,358,107	183,204	5,902	0.48%	37.89%	180,752,187	40,680	4,443	1.61%	68.69%	73,107,587	35,928	2,035	1.66%	130.70%
2023	1,115,699,740	183,177	6,091	3.19%	42.29%	186,617,905	40,292	4,632	4.24%	75.84%	54,036,240	35,364	1,528	-24.91%	73.24%

Rate Annual %chg Average Value/Acre: 3.59%

5.81%

5.65%

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	2,000	50	40			1,662,955	2,772	600			912,787,370	263,011	3,471		
2014	2,000	50	40	0.00%	0.00%	2,188,755	2,771	790	31.67%	31.67%	1,149,574,775	262,999	4,371	25.95%	25.95%
2015	1,035	26	40	-0.14%	-0.14%	2,747,180	2,775	990	25.32%	65.00%	1,443,785,270	263,116	5,487	25.54%	58.11%
2016	720	18	40	0.14%	0.00%	3,299,620	2,773	1,190	20.20%	98.33%	1,524,233,905	263,229	5,791	5.53%	66.85%
2017	720	18	40	0.00%	0.00%	7,432,045	3,957	1,878	57.83%	213.03%	1,538,353,280	264,171	5,823	0.57%	67.79%
2018	720	18	40	0.00%	0.00%	7,422,330	3,954	1,877	-0.06%	212.84%	1,458,852,345	264,298	5,520	-5.21%	59.05%
2019	1,080	27	40	0.00%	0.00%	7,399,450	4,055	1,825	-2.78%	204.13%	1,356,692,020	264,324	5,133	-7.01%	47.89%
2020	14,745	369	40	0.00%	0.00%	7,399,442	4,055	1,825	0.00%	204.13%	1,343,341,421	264,221	5,084	-0.95%	46.50%
2021	14,745	369	40	0.00%	0.00%	7,299,967	4,055	1,800	-1.34%	200.04%	1,334,259,645	264,473	5,045	-0.77%	45.37%
2022	14,760	369	40	0.00%	0.00%	7,408,786	4,062	1,824	1.30%	203.95%	1,342,641,427	264,244	5,081	0.72%	46.41%
2023	244,995	817	300	649.97%	649.99%	7,497,695	4,103	1,828	0.21%	204.59%	1,364,096,575	263,753	5,172	1.79%	49.02%

72  
POLK

Rate Annual %chg Average Value/Acre: 4.07%

(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

