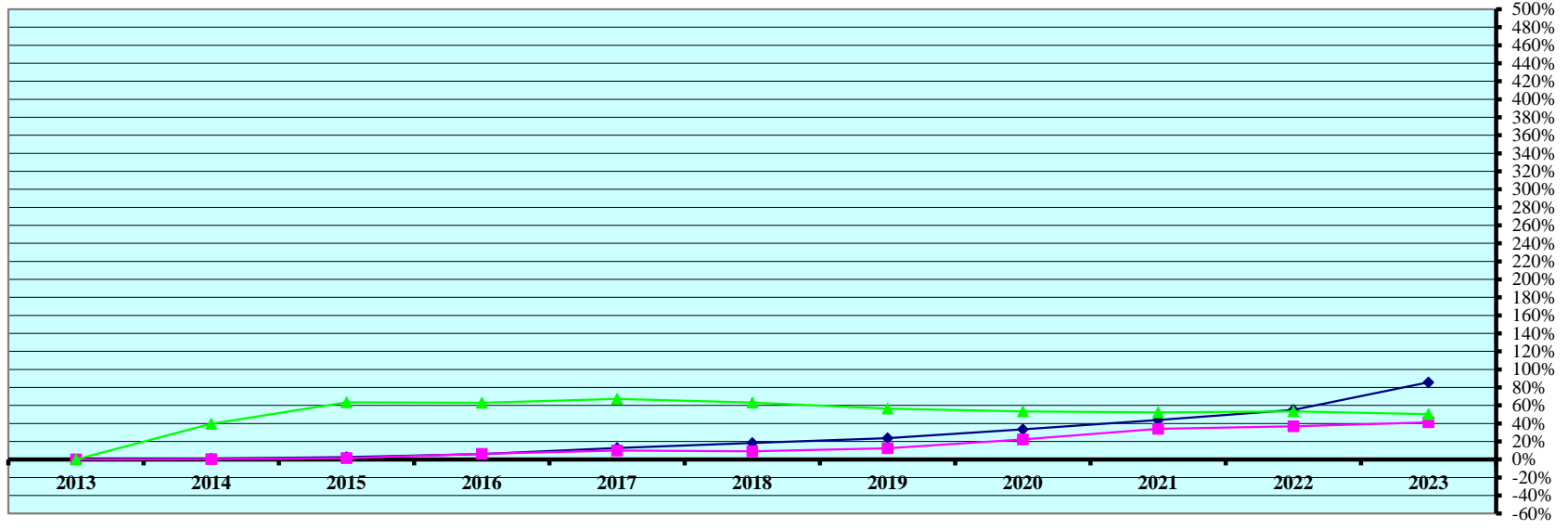


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

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	392,760,430	-	-	-	139,759,575	-	-	-	878,189,585	-	-	-
2014	396,876,925	4,116,495	1.05%	1.05%	140,474,985	715,410	0.51%	0.51%	1,226,866,655	348,677,070	39.70%	39.70%
2015	403,531,380	6,654,455	1.68%	2.74%	141,876,320	1,401,335	1.00%	1.51%	1,434,951,555	208,084,900	16.96%	63.40%
2016	416,533,790	13,002,410	3.22%	6.05%	148,447,250	6,570,930	4.63%	6.22%	1,429,729,605	-5,221,950	-0.36%	62.80%
2017	442,602,695	26,068,905	6.26%	12.69%	153,426,780	4,979,530	3.35%	9.78%	1,468,899,855	39,170,250	2.74%	67.26%
2018	464,357,910	21,755,215	4.92%	18.23%	152,526,290	-900,490	-0.59%	9.13%	1,433,969,370	-34,930,485	-2.38%	63.29%
2019	486,056,890	21,698,980	4.67%	23.75%	157,095,795	4,569,505	3.00%	12.40%	1,373,394,725	-60,574,645	-4.22%	56.39%
2020	524,378,995	38,322,105	7.88%	33.51%	170,895,795	13,800,000	8.78%	22.28%	1,347,878,475	-25,516,250	-1.86%	53.48%
2021	564,836,225	40,457,230	7.72%	43.81%	187,236,600	16,340,805	9.56%	33.97%	1,336,583,295	-11,295,180	-0.84%	52.20%
2022	608,757,945	43,921,720	7.78%	54.99%	191,308,470	4,071,870	2.17%	36.88%	1,346,048,700	9,465,405	0.71%	53.28%
2023	729,385,810	120,627,865	19.82%	85.71%	197,313,495	6,005,025	3.14%	41.18%	1,319,890,680	-26,158,020	-1.94%	50.30%

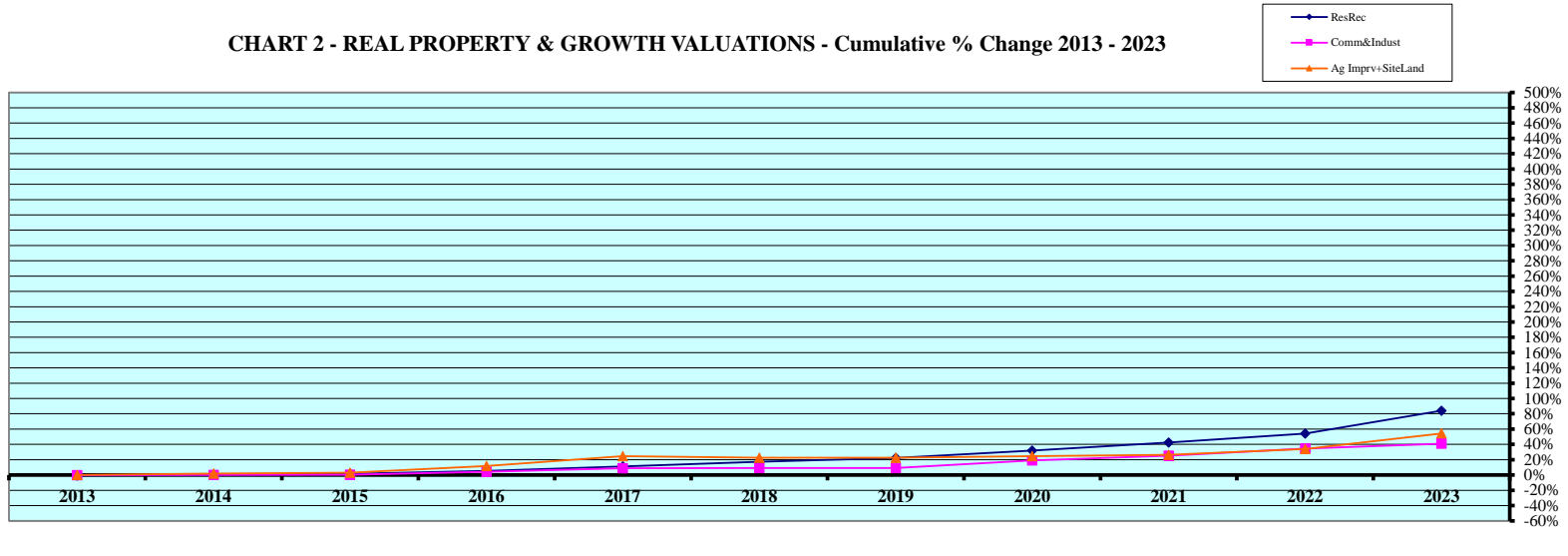
Rate Annual %chg: Residential & Recreational **6.39%** Commercial & Industrial **3.51%** Agricultural Land **4.16%**

Cnty# **76**
County **SALINE**

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	392,760,430	3,434,545	0.87%	389,325,885	-	-0.87%	139,759,575	192,570	0.14%	139,567,005	-	-0.14%						
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	0.45%	140,474,985	685,740	0.49%	139,789,245	0.02%	0.02%						
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	1.66%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	0.36%						
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	5.39%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	4.12%						
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	11.11%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	8.91%						
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	17.20%	152,526,290	174,495	0.11%	152,351,795	-0.70%	9.01%						
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	22.15%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	9.02%						
2020	524,378,995	6,192,500	1.18%	518,186,495	6.61%	31.93%	170,895,795	4,461,055	2.61%	166,434,740	5.94%	19.09%						
2021	564,836,225	5,524,465	0.98%	559,311,760	6.66%	42.41%	187,236,600	12,341,425	6.59%	174,895,175	2.34%	25.14%						
2022	608,757,945	3,907,075	0.64%	604,850,870	7.08%	54.00%	191,308,470	3,261,580	1.70%	188,046,890	0.43%	34.55%						
2023	729,385,810	6,408,415	0.88%	722,977,395	18.76%	84.08%	197,313,495	465,860	0.24%	196,847,635	2.90%	40.85%						
Rate Ann%chg	6.39%			Resid & Recreat w/o growth			5.48%			3.51%			C & I w/o growth			1.58%		

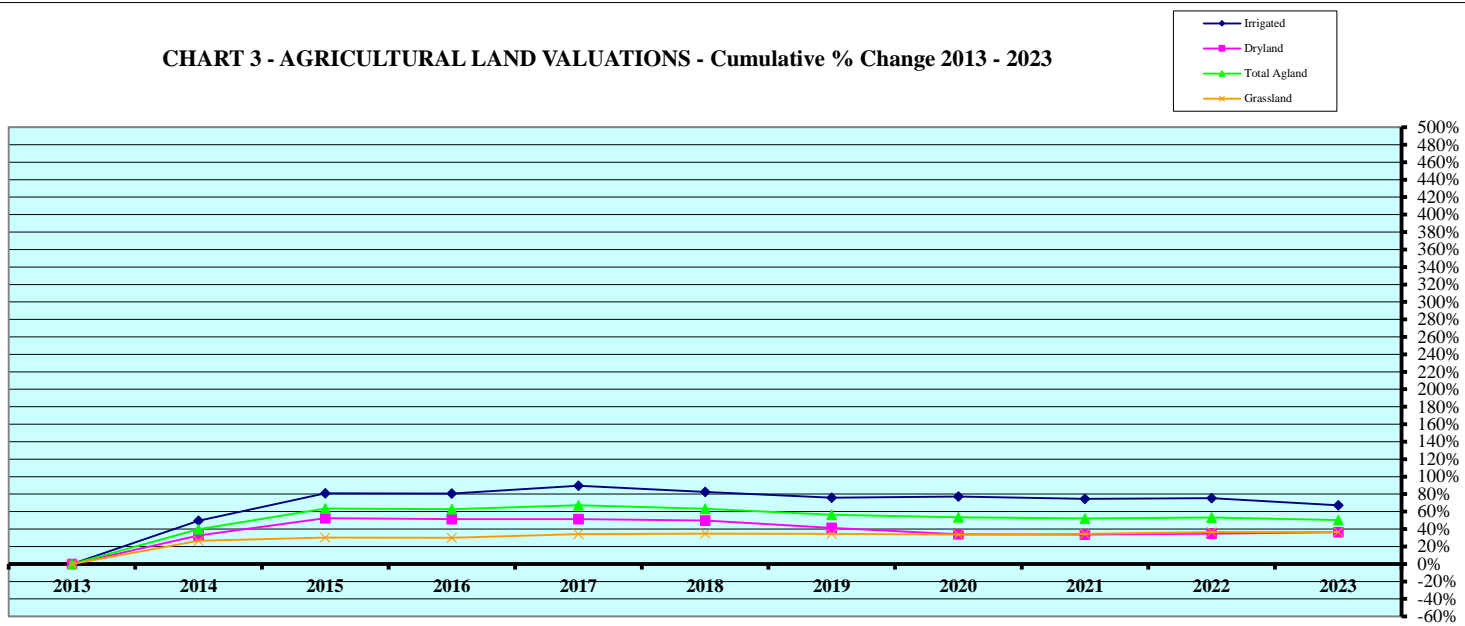
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-	-		
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	1.86%		
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	3.11%		
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	11.68%		
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	24.70%		
2018	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	22.51%		
2019	57,767,935	51,093,615	108,861,550	1,923,295	1.77%	106,938,255	-1.34%	22.43%		
2020	58,611,965	51,838,295	110,450,260	1,695,860	1.54%	108,754,400	-0.10%	24.51%		
2021	59,392,220	52,408,005	111,800,225	1,491,950	1.33%	110,308,275	-0.13%	26.29%		
2022	69,045,970	53,861,950	122,907,920	5,970,165	4.86%	116,937,755	4.60%	33.88%		
2023	84,397,405	52,031,405	136,428,810	1,671,230	1.22%	134,757,580	9.64%	54.28%		
Rate Ann%chg	4.76%		4.25%		4.56%		Ag Imprv+Site w/o growth		2.67%	

(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# 76
County SALINE

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	397,170,270	-	-	-	406,663,425	-	-	-	74,078,515	-	-	-
2014	593,429,715	196,259,445	49.41%	49.41%	539,453,225	132,789,800	32.65%	32.65%	93,704,715	19,626,200	26.49%	26.49%
2015	718,088,220	124,658,505	21.01%	80.80%	619,974,260	80,521,035	14.93%	52.45%	96,595,850	2,891,135	3.09%	30.40%
2016	717,461,610	-626,610	-0.09%	80.64%	615,675,600	-4,298,660	-0.69%	51.40%	96,291,900	-303,950	-0.31%	29.99%
2017	752,997,260	35,535,650	4.95%	89.59%	616,043,420	367,820	0.06%	51.49%	99,491,915	3,200,015	3.32%	34.31%
2018	725,086,280	-27,910,980	-3.71%	82.56%	608,826,295	-7,217,125	-1.17%	49.71%	99,746,010	254,095	0.26%	34.65%
2019	698,276,370	-26,809,910	-3.70%	75.81%	575,226,905	-33,599,390	-5.52%	41.45%	99,572,820	-173,190	-0.17%	34.42%
2020	703,671,390	5,395,020	0.77%	77.17%	544,938,520	-30,288,385	-5.27%	34.00%	98,955,730	-617,090	-0.62%	33.58%
2021	693,252,135	-10,419,255	-1.48%	74.55%	543,435,400	-1,503,120	-0.28%	33.63%	99,578,255	622,525	0.63%	34.42%
2022	696,216,405	2,964,270	0.43%	75.29%	548,037,370	4,601,970	0.85%	34.76%	101,131,330	1,553,075	1.56%	36.52%
2023	663,903,270	-32,313,135	-4.64%	67.16%	554,212,615	6,175,245	1.13%	36.28%	101,169,145	37,815	0.04%	36.57%

Rate Ann 73 Irrigated 5.27% Dryland 3.14% Grassland 3.17%

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	223,645	-	-	-	53,730	-	-	-	878,189,585	-	-	-
2014	225,270	1,625	0.73%	0.73%	53,730	0	0.00%	0.00%	1,226,866,655	348,677,070	39.70%	39.70%
2015	240,715	15,445	6.86%	7.63%	52,510	-1,220	-2.27%	-2.27%	1,434,951,555	208,084,900	16.96%	63.40%
2016	247,985	7,270	3.02%	10.88%	52,510	0	0.00%	-2.27%	1,429,729,605	-5,221,950	-0.36%	62.80%
2017	314,750	66,765	26.92%	40.74%	52,510	0	0.00%	-2.27%	1,468,899,855	39,170,250	2.74%	67.26%
2018	259,535	-55,215	-17.54%	16.05%	51,250	-1,260	-2.40%	-4.62%	1,433,969,370	-34,930,485	-2.38%	63.29%
2019	267,380	7,845	3.02%	19.56%	51,250	0	0.00%	-4.62%	1,373,394,725	-60,574,645	-4.22%	56.39%
2020	261,585	-5,795	-2.17%	16.96%	51,250	0	0.00%	-4.62%	1,347,878,475	-25,516,250	-1.86%	53.48%
2021	266,255	4,670	1.79%	19.05%	51,250	0	0.00%	-4.62%	1,336,583,295	-11,295,180	-0.84%	52.20%
2022	267,745	1,490	0.56%	19.72%	395,850	344,600	672.39%	636.74%	1,346,048,700	9,465,405	0.71%	53.28%
2023	260,850	-6,895	-2.58%	16.64%	344,800	-51,050	-12.90%	541.73%	1,319,890,680	-26,158,020	-1.94%	50.30%

Cnty# 76
County SALINE

Rate Ann.%chg: Total Agric Land 4.16%

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	395,227,155	104,431	3,785			408,272,670	171,339	2,383			74,252,975	64,004	1,160		
2014	592,771,350	108,026	5,487	44.99%	44.99%	540,489,190	167,796	3,221	35.18%	35.18%	93,488,445	63,655	1,469	26.60%	26.60%
2015	717,897,770	110,943	6,471	17.92%	70.98%	620,806,625	164,812	3,767	16.94%	58.08%	96,528,110	63,660	1,516	3.24%	30.70%
2016	717,938,630	111,725	6,426	-0.69%	69.79%	616,162,955	163,807	3,762	-0.14%	57.86%	96,120,780	63,618	1,511	-0.36%	30.24%
2017	752,250,205	111,877	6,724	4.64%	77.67%	617,620,810	163,449	3,779	0.46%	58.58%	99,015,545	63,698	1,554	2.88%	33.99%
2018	725,621,690	112,612	6,444	-4.17%	70.26%	610,290,225	162,466	3,756	-0.59%	57.65%	99,213,840	63,968	1,551	-0.22%	33.69%
2019	698,788,235	113,066	6,180	-4.09%	63.30%	575,419,435	161,604	3,561	-5.21%	49.43%	99,437,475	64,133	1,550	-0.03%	33.65%
2020	703,171,185	113,589	6,190	0.16%	63.57%	545,414,070	161,333	3,381	-5.06%	41.88%	99,024,810	63,856	1,551	0.02%	33.67%
2021	693,561,135	113,785	6,095	-1.54%	61.06%	543,250,305	160,678	3,381	0.01%	41.89%	99,548,065	64,170	1,551	0.04%	33.72%
2022	696,832,255	114,325	6,095	0.00%	61.05%	547,709,990	159,050	3,444	1.85%	44.52%	101,142,985	65,173	1,552	0.04%	33.77%
2023	663,902,005	114,928	5,777	-5.23%	52.64%	554,199,140	158,310	3,501	1.66%	46.91%	101,174,715	65,232	1,551	-0.06%	33.69%

Rate Annual %chg Average Value/Acre: 4.32%

3.92%

2.95%

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	215,405	2,071	104			0	0				877,968,205	341,845	2,568		
2014	222,450	2,144	104	-0.23%	-0.23%	0	0				1,226,971,435	341,620	3,592	39.84%	39.84%
2015	229,775	2,217	104	-0.12%	-0.35%	0	0				1,435,462,280	341,631	4,202	16.99%	63.60%
2016	245,605	2,373	104	-0.14%	-0.49%	0	0				1,430,467,970	341,523	4,188	-0.32%	63.08%
2017	247,760	2,396	103	-0.08%	-0.56%	0	0				1,469,134,320	341,420	4,303	2.73%	67.54%
2018	258,720	2,505	103	-0.15%	-0.71%	0	0				1,435,384,475	341,551	4,203	-2.33%	63.63%
2019	259,835	2,516	103	-0.01%	-0.73%	0	0				1,373,904,980	341,320	4,025	-4.22%	56.73%
2020	261,330	2,531	103	-0.02%	-0.75%	0	0				1,347,871,395	341,310	3,949	-1.89%	53.76%
2021	262,455	2,543	103	-0.01%	-0.76%	0	0				1,336,621,960	341,175	3,918	-0.80%	52.54%
2022	267,835	2,596	103	-0.06%	-0.82%	344,800	63	5,476			1,346,297,865	341,207	3,946	0.71%	53.63%
2023	267,565	2,594	103	0.00%	-0.82%	344,800	63	5,476	0.00%		1,319,888,225	341,126	3,869	-1.94%	50.65%

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SALINE

Rate Annual %chg Average Value/Acre: 4.18%

(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 4

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
14,292	SALINE	143,449,386	47,178,115	37,747,892	725,054,215	146,981,055	50,332,440	4,331,595	1,319,890,680	84,397,405	52,031,405	0	2,611,394,188
cnty sectorvalue % of total value:		5.49%	1.81%	1.45%	27.77%	5.63%	1.93%	0.17%	50.54%	3.23%	1.99%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
7,123	CRETE	17,319,218	4,027,107	4,995,530	316,555,130	64,619,115	7,550,385	288,990	460,140	0	8,260	0	415,823,875
49.84%	%sector of county sector	12.07%	8.54%	13.23%	43.66%	43.96%	15.00%	6.67%	0.03%		0.02%		15.92%
	%sector of municipality	4.17%	0.97%	1.20%	76.13%	15.54%	1.82%	0.07%	0.11%		0.00%		100.00%
530	DEWITT	150,673	528,813	502,642	28,465,085	1,755,195	1,500,000	0	7,200	0	0	0	32,909,608
3.71%	%sector of county sector	0.11%	1.12%	1.33%	3.93%	1.19%	2.98%		0.00%				1.26%
	%sector of municipality	0.46%	1.61%	1.53%	86.49%	5.33%	4.56%		0.02%				100.00%
610	DORCHESTER	4,147,768	574,323	736,320	29,936,680	15,160,220	0	0	203,440	0	0	0	50,758,751
4.27%	%sector of county sector	2.89%	1.22%	1.95%	4.13%	10.31%			0.02%				1.94%
	%sector of municipality	8.17%	1.13%	1.45%	58.98%	29.87%			0.40%				100.00%
954	FRIEND	3,230,963	1,276,045	1,889,045	65,005,890	5,263,230	1,391,115	49,950	16,640	0	0	0	78,122,878
6.68%	%sector of county sector	2.25%	2.70%	5.00%	8.97%	3.58%	2.76%	1.15%	0.00%				2.99%
	%sector of municipality	4.14%	1.63%	2.42%	83.21%	6.74%	1.78%	0.06%	0.02%				100.00%
82	SWANTON	678,287	224,489	4,572	2,906,620	1,719,245	0	0	54,320	0	0	0	5,587,533
0.57%	%sector of county sector	0.47%	0.48%	0.01%	0.40%	1.17%			0.00%				0.21%
	%sector of municipality	12.14%	4.02%	0.08%	52.02%	30.77%			0.97%				100.00%
114	TOBIAS	35,799	152,390	5,703	2,284,065	137,830	0	0	31,650	0	4,345	0	2,651,782
0.80%	%sector of county sector	0.02%	0.32%	0.02%	0.32%	0.09%			0.00%		0.01%		0.10%
	%sector of municipality	1.35%	5.75%	0.22%	86.13%	5.20%			1.19%		0.16%		100.00%
227	WESTERN	61,998	229,068	12,149	8,242,125	908,230	0	0	224,380	0	3,175	0	9,681,125
1.59%	%sector of county sector	0.04%	0.49%	0.03%	1.14%	0.62%			0.02%		0.01%		0.37%
	%sector of municipality	0.64%	2.37%	0.13%	85.14%	9.38%			2.32%		0.03%		100.00%
1,937	WILBER	824,692	1,261,914	399,176	112,076,925	12,587,500	0	0	6,680	0	21,665	0	127,178,552
13.55%	%sector of county sector	0.57%	2.67%	1.06%	15.46%	8.56%			0.00%		0.04%		4.87%
	%sector of municipality	0.65%	0.99%	0.31%	88.13%	9.90%			0.01%		0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
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11,578	Total Municipalities	26,449,399	8,274,149	8,545,137	565,472,527	102,150,567	10,441,500	338,940	1,004,450	0	37,445	0	722,714,112
81.01%	%all municip.sectors of cnty	18.44%	17.54%	22.64%	77.99%	69.50%	20.75%	7.82%	0.08%		0.07%		27.68%

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