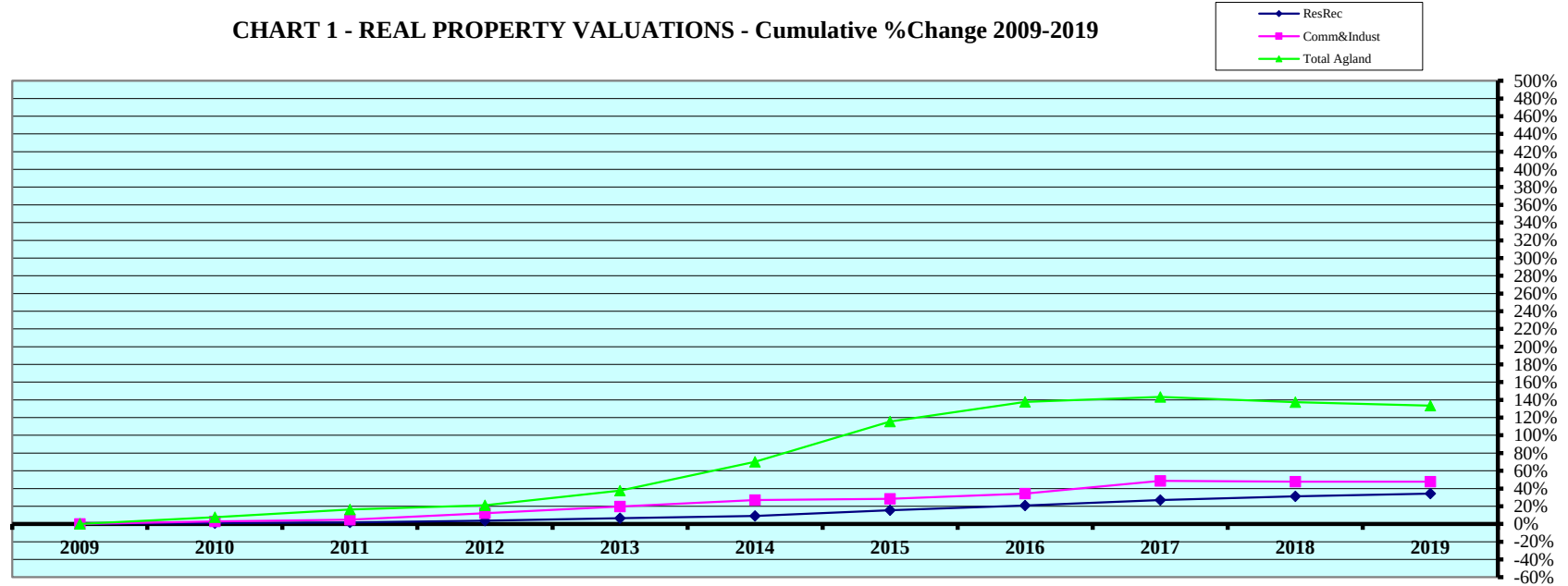


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019



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
2009	1,241,329,630	--	--	--	402,873,905	--	--	--	758,331,795	--	--	--
2010	1,251,648,950	10,319,320	0.83%	0.83%	414,318,930	11,445,025	2.84%	2.84%	815,379,340	57,047,545	7.52%	7.52%
2011	1,262,825,575	11,176,625	0.89%	1.73%	422,167,880	7,848,950	1.89%	4.79%	882,162,525	66,783,185	8.19%	16.33%
2012	1,288,624,485	25,798,910	2.04%	3.81%	451,575,645	29,407,765	6.97%	12.09%	917,719,770	35,557,245	4.03%	21.02%
2013	1,320,485,940	31,861,455	2.47%	6.38%	481,874,000	30,298,355	6.71%	19.61%	1,043,054,845	125,335,075	13.66%	37.55%
2014	1,352,715,636	32,229,696	2.44%	8.97%	511,056,736	29,182,736	6.06%	26.85%	1,290,200,215	247,145,370	23.69%	70.14%
2015	1,433,103,510	80,387,874	5.94%	15.45%	516,998,421	5,941,685	1.16%	28.33%	1,634,406,700	344,206,485	26.68%	115.53%
2016	1,500,581,165	67,477,655	4.71%	20.88%	541,057,694	24,059,273	4.65%	34.30%	1,802,456,350	168,049,650	10.28%	137.69%
2017	1,575,700,935	75,119,770	5.01%	26.94%	598,843,655	57,785,961	10.68%	48.64%	1,845,201,730	42,745,380	2.37%	143.32%
2018	1,627,982,379	52,281,444	3.32%	31.15%	595,252,765	-3,590,890	-0.60%	47.75%	1,800,268,540	-44,933,190	-2.44%	137.40%
2019	1,666,266,069	38,283,690	2.35%	34.23%	594,582,057	-670,708	-0.11%	47.59%	1,770,571,503	-29,697,037	-1.65%	133.48%

Rate Annual %chg: Residential & Recreational **2.99%**

Commercial & Industrial **3.97%**

Agricultural Land **8.85%**

Cnty# **56**
County **LINCOLN**

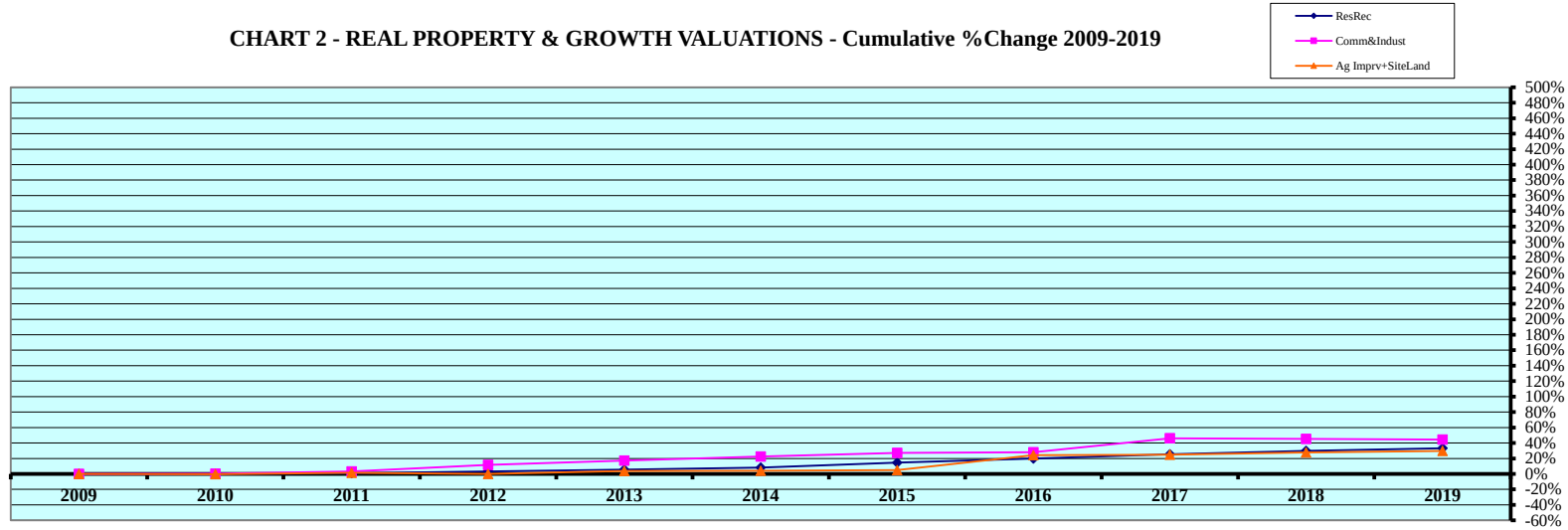
CHART 1

(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.

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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
2009	1,241,329,630	15,481,555	1.25%	1,225,848,075	--	--	402,873,905	7,435,980	1.85%	395,437,925	--	--
2010	1,251,648,950	11,324,485	0.90%	1,240,324,465	-0.08%	-0.08%	414,318,930	10,522,885	2.54%	403,796,045	0.23%	0.23%
2011	1,262,825,575	9,933,475	0.79%	1,252,892,100	0.10%	0.93%	422,167,880	6,497,030	1.54%	415,670,850	0.33%	3.18%
2012	1,288,624,485	6,993,190	0.54%	1,281,631,295	1.49%	3.25%	451,575,645	1,823,175	0.40%	449,752,470	6.53%	11.64%
2013	1,320,485,940	11,234,125	0.85%	1,309,251,815	1.60%	5.47%	481,874,000	9,405,925	1.95%	472,468,075	4.63%	17.27%
2014	1,352,715,636	8,970,209	0.66%	1,343,745,427	1.76%	8.25%	511,056,736	17,710,355	3.47%	493,346,381	2.38%	22.46%
2015	1,433,103,510	9,790,264	0.68%	1,423,313,246	5.22%	14.66%	516,998,421	4,234,515	0.82%	512,763,906	0.33%	27.28%
2016	1,500,581,165	13,268,829	0.88%	1,487,312,336	3.78%	19.82%	541,057,694	24,626,415	4.55%	516,431,279	-0.11%	28.19%
2017	1,575,700,935	20,380,726	1.29%	1,555,320,209	3.65%	25.29%	598,843,655	10,511,865	1.76%	588,331,790	8.74%	46.03%
2018	1,627,982,379	15,076,946	0.93%	1,612,905,433	2.36%	29.93%	595,252,765	9,837,846	1.65%	585,414,919	-2.24%	45.31%
2019	1,666,266,069	12,963,319	0.78%	1,653,302,750	1.56%	33.19%	594,582,057	12,472,948	2.10%	582,109,109	-2.21%	44.49%
Rate Ann%chg	2.99%				2.14%		3.97%				C & I w/o growth 1.86%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2009	98,672,345	31,676,660	130,349,005	2,647,460	2.03%	127,701,545	--	--
2010	99,820,575	33,135,005	132,955,580	3,106,105	2.34%	129,849,475	-0.38%	-0.38%
2011	98,580,450	34,569,405	133,149,855	1,004,550	0.75%	132,145,305	-0.61%	1.38%
2012	98,347,930	35,022,320	133,370,250	3,184,960	2.39%	130,185,290	-2.23%	-0.13%
2013	104,424,995	33,456,305	137,881,300	2,618,735	1.90%	135,262,565	1.42%	3.77%
2014	104,326,420	34,342,255	138,668,675	2,813,775	2.03%	135,854,900	-1.47%	4.22%
2015	104,248,810	35,647,925	139,896,735	3,243,190	2.32%	136,653,545	-1.45%	4.84%
2016	120,418,115	47,548,375	167,966,490	5,882,802	3.50%	162,083,688	15.86%	24.35%
2017	122,076,280	48,303,755	170,380,035	7,722,972	4.53%	162,657,063	-3.16%	24.79%
2018	121,253,690	48,369,890	169,623,580	2,942,787	1.73%	166,680,793	-2.17%	27.87%
2019	122,475,968	48,819,565	171,295,533	2,229,935	1.30%	169,065,598	-0.33%	29.70%
Rate Ann%chg	2.18%	4.42%	2.77%	Ag Imprv+Site w/o growth			0.55%	

(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; 2009 - 2019 CTL
Growth Value; 2009-2019 Abstract of Asmnt Rpt.

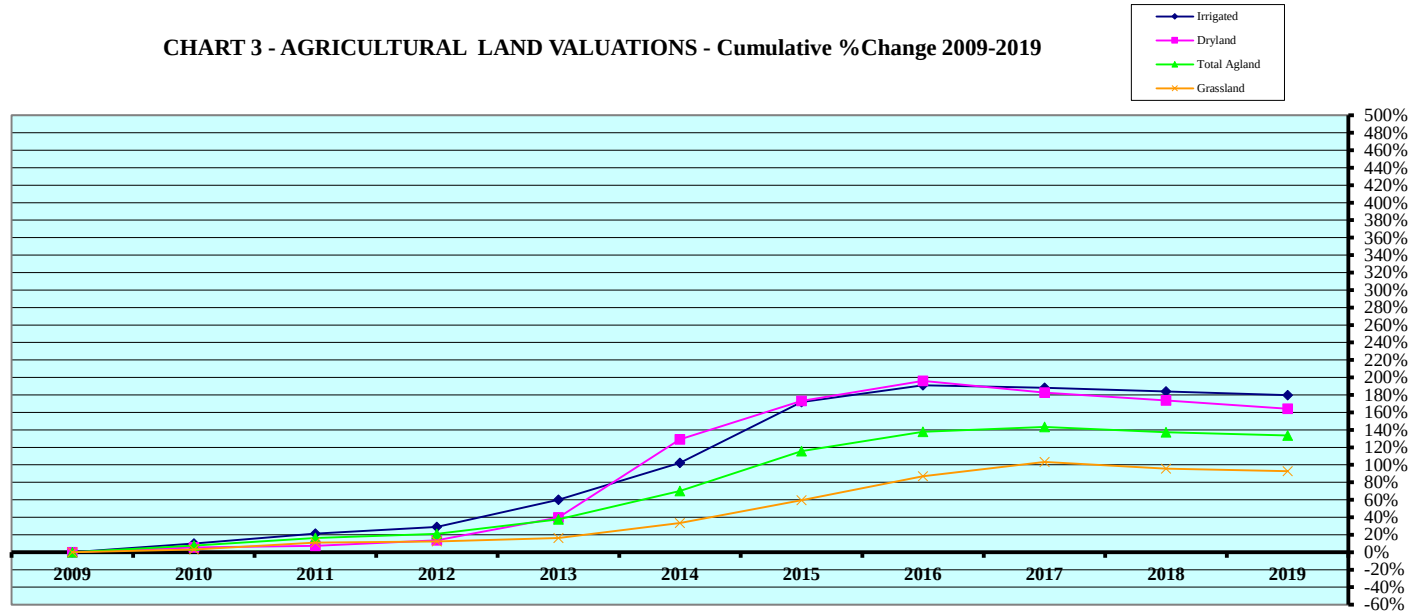
Cnty#
County

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LINCOLN

CHART 2

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2020

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	328,920,390	--	--	--	50,181,605	--	--	--	357,890,550	--	--	--
2010	361,867,930	32,947,540	10.02%	10.02%	52,918,980	2,737,375	5.45%	5.45%	368,822,005	10,931,455	3.05%	3.05%
2011	399,112,780	37,244,850	10.29%	21.34%	53,891,560	972,580	1.84%	7.39%	396,979,745	28,157,740	7.63%	10.92%
2012	424,005,315	24,892,535	6.24%	28.91%	57,007,225	3,115,665	5.78%	13.60%	401,963,635	4,983,890	1.26%	12.31%
2013	526,650,345	102,645,030	24.21%	60.11%	70,126,625	13,119,400	23.01%	39.75%	415,713,735	13,750,100	3.42%	16.16%
2014	665,390,905	138,740,560	26.34%	102.30%	114,944,295	44,817,670	63.91%	129.06%	477,769,415	62,055,680	14.93%	33.50%
2015	893,796,750	228,405,845	34.33%	171.74%	137,121,515	22,177,220	19.29%	173.25%	570,412,650	92,643,235	19.39%	59.38%
2016	957,210,135	63,413,385	7.09%	191.02%	148,566,445	11,444,930	8.35%	196.06%	669,292,590	98,879,940	17.33%	87.01%
2017	947,715,740	-9,494,395	-0.99%	188.13%	141,829,120	-6,737,325	-4.53%	182.63%	727,517,115	58,224,525	8.70%	103.28%
2018	934,315,485	-13,400,255	-1.41%	184.06%	137,325,060	-4,504,060	-3.18%	173.66%	700,370,430	-27,146,685	-3.73%	95.69%
2019	920,136,365	-14,179,120	-1.52%	179.74%	132,558,321	-4,766,739	-3.47%	164.16%	689,792,793	-10,577,637	-1.51%	92.74%

Rate Ann.%chg: Irrigated 10.83%

Dryland 10.20%

Grassland 6.78%

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
2009	292,000	--	--	--	21,047,250	--	--	--	758,331,795	--	--	--
2010	250,525	-41,475	-14.20%	-14.20%	31,519,900	10,472,650	49.76%	49.76%	815,379,340	57,047,545	7.52%	7.52%
2011	249,975	-550	-0.22%	-14.39%	31,928,465	408,565	1.30%	51.70%	882,162,525	66,783,185	8.19%	16.33%
2012	39,005	-210,970	-84.40%	-86.64%	34,704,590	2,776,125	8.69%	64.89%	917,719,770	35,557,245	4.03%	21.02%
2013	130,360	91,355	234.21%	-55.36%	30,433,780	-4,270,810	-12.31%	44.60%	1,043,054,845	125,335,075	13.66%	37.55%
2014	13,490	-116,870	-89.65%	-95.38%	32,082,110	1,648,330	5.42%	52.43%	1,290,200,215	247,145,370	23.69%	70.14%
2015	14,795	1,305	9.67%	-94.93%	33,060,990	978,880	3.05%	57.08%	1,634,406,700	344,206,485	26.68%	115.53%
2016	12,985	-1,810	-12.23%	-95.55%	27,374,195	-5,686,795	-17.20%	30.06%	1,802,456,350	168,049,650	10.28%	137.69%
2017	13,750	765	5.89%	-95.29%	28,126,005	751,810	2.75%	33.63%	1,845,201,730	42,745,380	2.37%	143.32%
2018	13,555	-195	-1.42%	-95.36%	28,244,010	118,005	0.42%	34.19%	1,800,268,540	-44,933,190	-2.44%	137.40%
2019	13,370	-185	-1.36%	-95.42%	28,070,654	-173,356	-0.61%	33.37%	1,770,571,503	-29,697,037	-1.65%	133.48%

Cnty# 56
County LINCOLN

Rate Ann.%chg: Total Agric Land 8.85%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (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
2009	329,243,250	242,969	1,355			50,338,210	106,523	473			357,945,150	1,184,159	302		
2010	362,788,920	248,703	1,459	7.65%	7.65%	52,885,680	103,786	510	7.83%	7.83%	368,639,150	1,181,928	312	3.18%	3.18%
2011	399,970,120	249,257	1,605	10.00%	18.42%	53,833,920	102,936	523	2.63%	10.67%	399,881,160	1,181,719	338	8.49%	11.95%
2012	424,276,745	253,723	1,672	4.21%	23.40%	57,030,175	100,772	566	8.21%	19.76%	402,046,135	1,180,921	340	0.61%	12.63%
2013	527,164,165	254,943	2,068	23.66%	52.59%	70,448,845	100,825	699	23.46%	47.86%	415,557,295	1,179,484	352	3.49%	16.56%
2014	666,208,510	243,243	2,739	32.45%	102.12%	115,409,065	100,519	1,148	64.32%	142.96%	477,511,665	1,191,169	401	13.78%	32.62%
2015	895,607,385	242,383	3,695	34.91%	172.68%	137,771,480	99,624	1,383	20.45%	192.64%	569,833,645	1,193,066	478	19.14%	58.01%
2016	957,003,135	242,173	3,952	6.95%	191.62%	148,635,360	98,484	1,509	9.13%	219.38%	668,731,165	1,192,075	561	17.45%	85.58%
2017	947,836,645	243,004	3,900	-1.30%	187.84%	141,898,885	97,701	1,452	-3.77%	207.34%	727,410,795	1,192,210	610	8.76%	101.85%
2018	938,991,845	243,092	3,863	-0.97%	185.05%	137,024,110	97,531	1,405	-3.27%	197.30%	711,691,425	1,192,168	597	-2.16%	97.49%
2019	922,040,008	243,490	3,787	-1.97%	179.45%	132,835,302	97,204	1,367	-2.73%	189.19%	689,566,374	1,173,893	587	-1.60%	94.33%

Rate Annual %chg Average Value/Acre:

10.82%

11.20%

6.87%

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
2009	292,550	5,676	52			14,584,615	22,898	637			752,403,775	1,562,225	482		
2010	250,265	4,550	55	6.71%	6.71%	49,363,180	24,970	1,977	210.38%	210.38%	833,927,195	1,563,937	533	10.71%	10.71%
2011	249,860	4,543	55	0.00%	6.71%	28,033,455	26,780	1,047	-47.05%	64.35%	881,968,515	1,565,234	563	5.67%	16.99%
2012	40,245	732	55	0.01%	6.72%	30,875,845	28,591	1,080	3.16%	69.55%	914,269,145	1,564,738	584	3.70%	21.32%
2013	130,360	606	215	290.95%	317.21%	30,716,150	28,899	1,063	-1.58%	66.87%	1,044,016,815	1,564,757	667	14.19%	38.53%
2014	13,490	54	250	16.36%	385.49%	32,482,115	27,214	1,194	12.30%	87.39%	1,291,624,845	1,562,200	827	23.92%	71.67%
2015	14,795	49	300	19.95%	482.36%	33,171,520	27,237	1,218	2.04%	91.21%	1,636,398,825	1,562,359	1,047	26.68%	117.47%
2016	12,985	39	335	11.64%	550.14%	25,408,090	21,606	1,176	-3.44%	84.63%	1,799,790,735	1,554,377	1,158	10.55%	140.41%
2017	13,750	39	355	5.89%	588.44%	27,771,200	23,838	1,165	-0.93%	82.91%	1,844,931,275	1,556,792	1,185	2.35%	146.06%
2018	13,555	39	350	-1.42%	578.68%	28,143,710	24,187	1,164	-0.12%	82.68%	1,815,864,645	1,557,018	1,166	-1.59%	142.15%
2019	13,370	39	345	-1.36%	569.42%	27,882,477	24,056	1,159	-0.38%	81.98%	1,772,337,531	1,538,681	1,152	-1.23%	139.16%

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Rate Annual %chg Average Value/Acre:

9.11%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

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