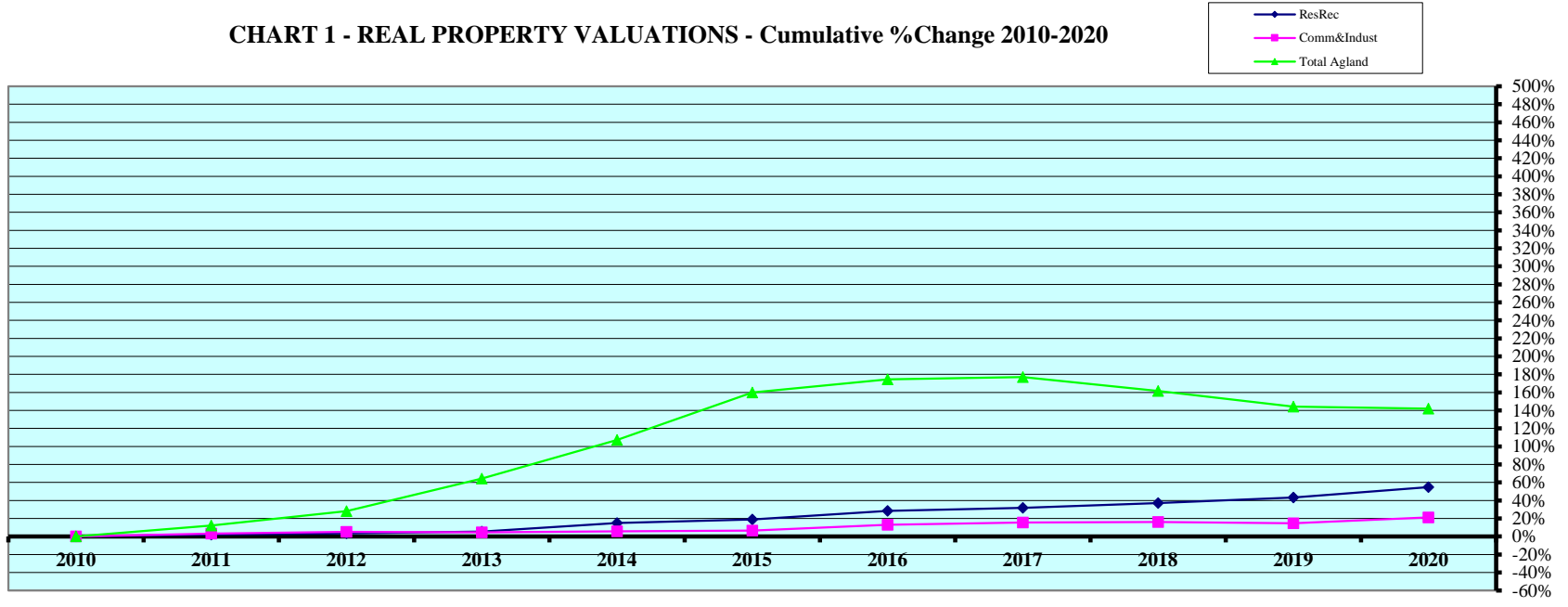


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



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
2010	125,647,235	--	--	--	28,401,090	--	--	--	555,302,525	--	--	--
2011	128,180,820	2,533,585	2.02%	2.02%	29,289,625	888,535	3.13%	3.13%	622,962,745	67,660,220	12.18%	12.18%
2012	130,092,960	1,912,140	1.49%	3.54%	29,872,745	583,120	1.99%	5.18%	712,083,445	89,120,700	14.31%	28.23%
2013	132,422,746	2,329,786	1.79%	5.39%	29,737,430	-135,315	-0.45%	4.71%	912,827,215	200,743,770	28.19%	64.38%
2014	144,504,735	12,081,989	9.12%	15.01%	30,010,690	273,260	0.92%	5.67%	1,149,858,485	237,031,270	25.97%	107.07%
2015	149,381,720	4,876,985	3.37%	18.89%	30,277,210	266,520	0.89%	6.61%	1,443,578,520	293,720,035	25.54%	159.96%
2016	161,367,785	11,986,065	8.02%	28.43%	32,088,985	1,811,775	5.98%	12.99%	1,524,235,895	80,657,375	5.59%	174.49%
2017	165,459,490	4,091,705	2.54%	31.69%	32,815,835	726,850	2.27%	15.54%	1,538,472,080	14,236,185	0.93%	177.05%
2018	172,367,715	6,908,225	4.18%	37.18%	33,004,570	188,735	0.58%	16.21%	1,452,338,295	-86,133,785	-5.60%	161.54%
2019	180,034,307	7,666,592	4.45%	43.29%	32,594,395	-410,175	-1.24%	14.76%	1,355,792,725	-96,545,570	-6.65%	144.15%
2020	194,518,460	14,484,153	8.05%	54.81%	34,421,283	1,826,888	5.60%	21.20%	1,343,469,838	-12,322,887	-0.91%	141.93%

Rate Annual %chg: Residential & Recreational **4.47%**

Commercial & Industrial **1.94%**

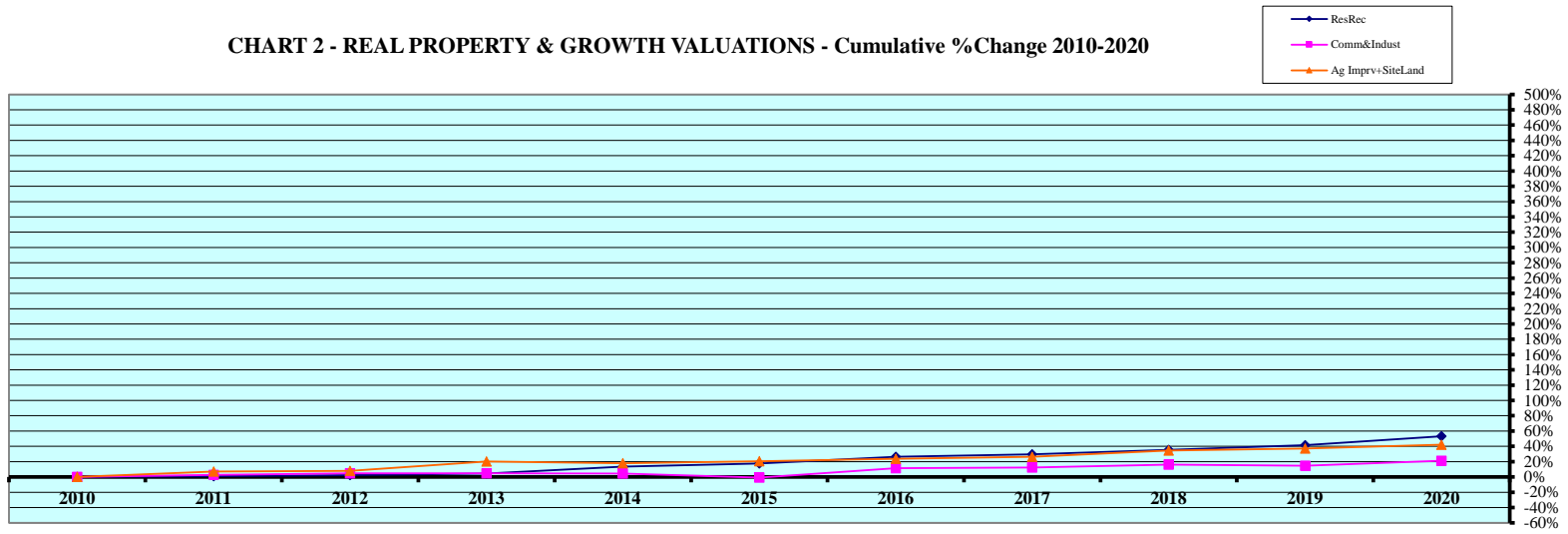
Agricultural Land **9.24%**

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 2010-2020



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						
2010	125,647,235	1,997,780	1.59%	123,649,455	--	--	28,401,090	354,900	1.25%	28,046,190	--	--						
2011	128,180,820	1,406,490	1.10%	126,774,330	0.90%	0.90%	29,289,625	135,485	0.46%	29,154,140	2.65%	2.65%						
2012	130,092,960	1,313,795	1.01%	128,779,165	0.47%	2.49%	29,872,745	167,250	0.56%	29,705,495	1.42%	4.59%						
2013	132,422,746	1,196,965	0.90%	131,225,781	0.87%	4.44%	29,737,430	18,545	0.06%	29,718,885	-0.52%	4.64%						
2014	144,504,735	1,964,545	1.36%	142,540,190	7.64%	13.44%	30,010,690	366,355	1.22%	29,644,335	-0.31%	4.38%						
2015	149,381,720	1,606,730	1.08%	147,774,990	2.26%	17.61%	30,277,210	2,119,465	7.00%	28,157,745	-6.17%	-0.86%						
2016	161,367,785	2,519,390	1.56%	158,848,395	6.34%	26.42%	32,088,985	399,495	1.24%	31,689,490	4.66%	11.58%						
2017	165,459,490	2,788,920	1.69%	162,670,570	0.81%	29.47%	32,815,835	887,295	2.70%	31,928,540	-0.50%	12.42%						
2018	172,367,715	2,085,735	1.21%	170,281,980	2.91%	35.52%	33,004,570	0	0.00%	33,004,570	0.58%	16.21%						
2019	180,034,307	2,120,380	1.18%	177,913,927	3.22%	41.60%	32,594,395	0	0.00%	32,594,395	-1.24%	14.76%						
2020	194,518,460	2,037,568	1.05%	192,480,892	6.91%	53.19%	34,421,283	3,110	0.01%	34,418,173	5.60%	21.19%						
Rate Ann%chg	4.47%			Resid & Recreat w/o growth			3.23%			1.94%			C & I w/o growth			0.62%		

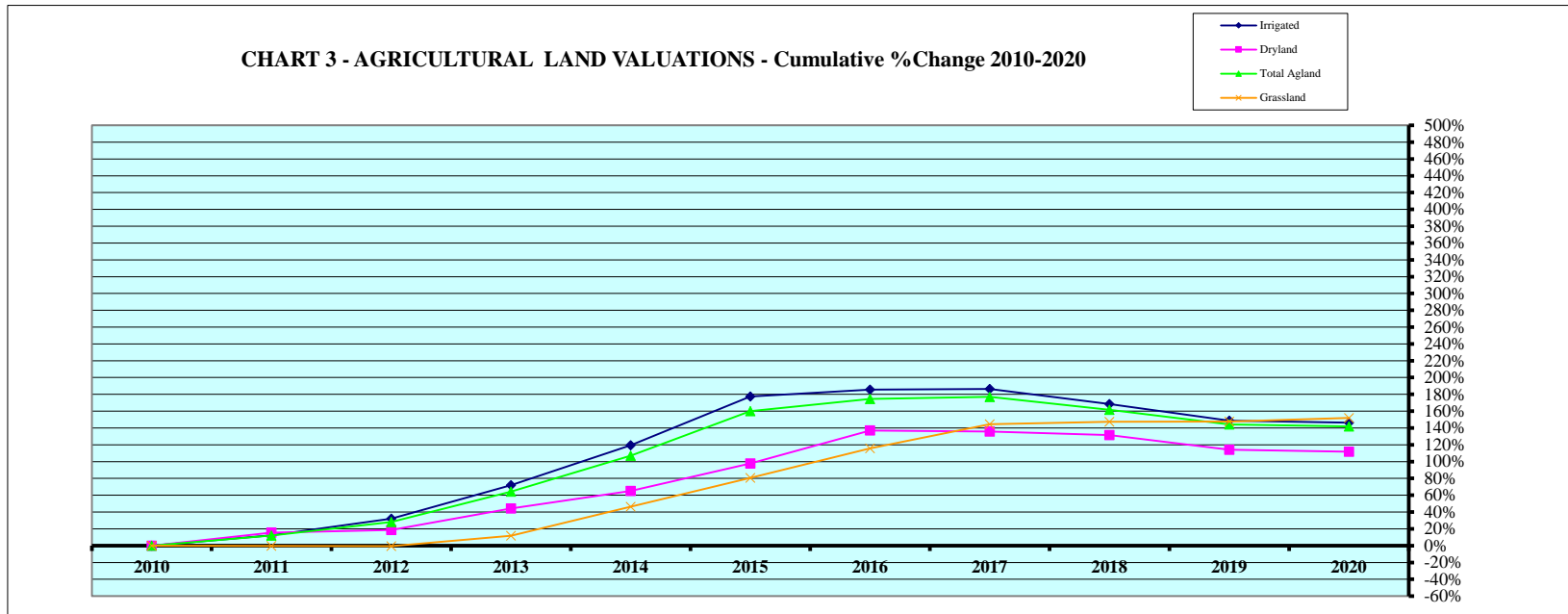
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2010	60,748,615	29,952,675	90,701,290	1,640,020	1.81%	89,061,270	--	--		
2011	61,042,555	37,703,965	98,746,520	1,703,755	1.73%	97,042,765	6.99%	6.99%		
2012	61,687,570	39,535,245	101,222,815	3,223,590	3.18%	97,999,225	-0.76%	8.05%		
2013	68,685,210	44,304,940	112,990,150	3,928,955	3.48%	109,061,195	7.74%	20.24%		
2014	67,032,385	41,450,700	108,483,085	1,642,085	1.51%	106,841,000	-5.44%	17.79%		
2015	68,703,275	43,606,885	112,310,160	3,043,535	2.71%	109,266,625	0.72%	20.47%		
2016	69,299,345	45,138,515	114,437,860	2,142,320	1.87%	112,295,540	-0.01%	23.81%		
2017	72,416,000	44,396,020	116,812,020	2,231,335	1.91%	114,580,685	0.12%	26.33%		
2018	75,503,660	47,324,385	122,828,045	869,665	0.71%	121,958,380	4.41%	34.46%		
2019	77,319,355	48,413,755	125,733,110	1,330,550	1.06%	124,402,560	1.28%	37.16%		
2020	80,639,396	48,572,289	129,211,685	255,375	0.20%	128,956,310	2.56%	42.18%		
Rate Ann%chg	2.87%		4.95%		3.60%		Ag Imprv+Site w/o growth		1.76%	

(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; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 72
County POLK

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	439,267,325	--	--	--	85,650,480	--	--	--	29,090,195	--	--	--
2011	493,620,625	54,353,300	12.37%	12.37%	99,000,130	13,349,650	15.59%	15.59%	28,993,725	-96,470	-0.33%	-0.33%
2012	580,175,000	86,554,375	17.53%	32.08%	101,619,170	2,619,040	2.65%	18.64%	28,927,580	-66,145	-0.23%	-0.56%
2013	755,105,485	174,930,485	30.15%	71.90%	123,531,925	21,912,755	21.56%	44.23%	32,524,850	3,597,270	12.44%	11.81%
2014	963,709,185	208,603,700	27.63%	119.39%	141,413,495	17,881,570	14.48%	65.11%	42,545,215	10,020,365	30.81%	46.25%
2015	1,218,844,860	255,135,675	26.47%	177.47%	169,403,505	27,990,010	19.79%	97.78%	52,581,940	10,036,725	23.59%	80.75%
2016	1,255,196,520	36,351,660	2.98%	185.75%	202,964,040	33,560,535	19.81%	136.97%	62,774,995	10,193,055	19.39%	115.79%
2017	1,258,062,775	2,866,255	0.23%	186.40%	201,861,850	-1,102,190	-0.54%	135.68%	71,124,405	8,349,410	13.30%	144.50%
2018	1,179,709,385	-78,353,390	-6.23%	168.56%	198,247,345	-3,614,505	-1.79%	131.46%	71,935,095	810,690	1.14%	147.28%
2019	1,092,965,845	-86,743,540	-7.35%	148.82%	183,381,510	-14,865,835	-7.50%	114.10%	72,044,840	109,745	0.15%	147.66%
2020	1,081,462,334	-11,503,511	-1.05%	146.20%	181,292,580	-2,088,930	-1.14%	111.67%	73,300,737	1,255,897	1.74%	151.98%

Rate Ann.%chg: Irrigated **9.43%** Dryland **7.79%** Grassland **9.68%**

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
2010	2,000	--	--	--	1,292,525	--	--	--	555,302,525	--	--	--
2011	2,000	0	0.00%	0.00%	1,346,265	53,740	4.16%	4.16%	622,962,745	67,660,220	12.18%	12.18%
2012	2,000	0	0.00%	0.00%	1,359,695	13,430	1.00%	5.20%	712,083,445	89,120,700	14.31%	28.23%
2013	2,000	0	0.00%	0.00%	1,662,955	303,260	22.30%	28.66%	912,827,215	200,743,770	28.19%	64.38%
2014	1,835	-165	-8.25%	-8.25%	2,188,755	525,800	31.62%	69.34%	1,149,858,485	237,031,270	25.97%	107.07%
2015	1,035	-800	-43.60%	-48.25%	2,747,180	558,425	25.51%	112.54%	1,443,578,520	293,720,035	25.54%	159.96%
2016	720	-315	-30.43%	-64.00%	3,299,620	552,440	20.11%	155.28%	1,524,235,895	80,657,375	5.59%	174.49%
2017	720	0	0.00%	-64.00%	7,422,330	4,122,710	124.94%	474.25%	1,538,472,080	14,236,185	0.93%	177.05%
2018	720	0	0.00%	-64.00%	2,445,750	-4,976,580	-67.05%	89.22%	1,452,338,295	-86,133,785	-5.60%	161.54%
2019	1,080	360	50.00%	-46.00%	7,399,450	4,953,700	202.54%	472.48%	1,355,792,725	-96,545,570	-6.65%	144.15%
2020	14,745	13,665	1265.28%	637.25%	7,399,442	-8	0.00%	472.48%	1,343,469,838	-12,322,887	-0.91%	141.93%

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

Rate Ann.%chg: Total Agric Land **9.24%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	439,071,835	173,203	2,535			85,808,675	49,250	1,742			81,700,995	133,333	613		
2011	493,429,355	174,101	2,834	11.80%	11.80%	99,062,640	48,506	2,042	17.22%	17.22%	89,688,965	135,300	663	8.18%	9.46%
2012	580,707,255	174,884	3,321	17.16%	30.99%	101,405,665	48,036	2,111	3.37%	21.16%	89,574,800	130,628	686	3.44%	13.24%
2013	754,935,790	176,364	4,281	28.91%	68.86%	123,660,525	46,949	2,634	24.77%	51.18%	97,239,960	127,646	762	11.09%	25.80%
2014	963,322,120	180,672	5,332	24.56%	110.33%	141,556,890	43,056	3,288	24.82%	88.70%	128,539,130	127,483	1,008	32.36%	66.50%
2015	1,219,361,880	183,050	6,661	24.93%	162.77%	169,085,600	41,237	4,100	24.72%	135.34%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,255,193,130	183,356	6,846	2.77%	170.04%	202,958,295	41,273	4,918	19.93%	182.24%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,258,044,670	183,738	6,847	0.02%	170.10%	201,820,225	41,072	4,914	-0.07%	182.03%	174,353,050	127,360	1,369	6.01%	126.06%
2018	1,181,351,240	183,524	6,437	-5.99%	153.93%	198,548,015	41,195	4,820	-1.91%	176.63%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	1,093,718,230	183,291	5,967	-7.30%	135.39%	183,779,275	40,941	4,489	-6.87%	157.64%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	1,082,599,637	183,532	5,899	-1.15%	132.69%	181,225,354	40,811	4,441	-1.07%	154.87%	72,102,243	35,455	2,034	57.74%	231.88%

Rate Annual %chg Average Value/Acre:

8.81%

9.81%

12.75%

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
2010	1,520	38	40			1,292,525	2,872	450			555,275,345	263,099	2,111		
2011	2,000	50	40	0.00%	0.00%	1,345,690	2,863	470	4.44%	4.44%	622,858,845	262,999	2,368	12.21%	12.21%
2012	2,000	50	40	0.00%	0.00%	1,359,695	2,775	490	4.26%	8.89%	712,413,180	263,028	2,709	14.37%	28.33%
2013	2,000	50	40	0.00%	0.00%	1,662,955	2,772	600	22.45%	33.33%	712,413,180	263,011	3,471	28.13%	64.44%
2014	2,000	50	40	0.00%	0.00%	2,188,755	2,771	790	31.67%	75.55%	1,149,574,775	262,999	4,371	25.95%	107.11%
2015	1,035	26	40	-0.14%	-0.14%	2,747,180	2,775	990	25.32%	120.00%	1,443,785,270	263,116	5,487	25.54%	160.00%
2016	720	18	40	0.14%	0.00%	3,299,620	2,773	1,190	20.20%	164.44%	1,524,233,905	263,229	5,791	5.53%	174.36%
2017	720	18	40	0.00%	0.00%	7,432,045	3,957	1,878	57.83%	317.37%	1,538,353,280	264,171	5,823	0.57%	175.92%
2018	720	18	40	0.00%	0.00%	7,422,330	3,954	1,877	-0.06%	317.12%	1,458,852,345	264,298	5,520	-5.21%	161.53%
2019	1,080	27	40	0.00%	0.00%	7,399,450	4,055	1,825	-2.78%	305.51%	1,356,692,020	264,324	5,133	-7.01%	143.20%
2020	14,745	369	40	0.00%	0.00%	7,399,442	4,055	1,825	0.00%	305.51%	1,343,341,421	264,221	5,084	-0.95%	140.90%

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POLK

Rate Annual %chg Average Value/Acre:

9.19%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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
5,406	POLK	54,683,684	7,078,144	20,800,347	177,945,573	33,239,333	1,181,950	16,572,887	1,343,469,838	80,639,396	48,572,289	0	1,784,183,441
cnty sectorvalue % of total value:		3.06%	0.40%	1.17%	9.97%	1.86%	0.07%	0.93%	75.30%	4.52%	2.72%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
880	OSCEOLA	1,574,501	608,571	1,000,471	27,649,565	5,116,211	287,335	0	207,664	0	1,020	0	36,445,338
16.28%	%sector of county sector	2.88%	8.60%	4.81%	15.54%	15.39%	24.31%		0.02%		0.00%		2.04%
	%sector of municipality	4.32%	1.67%	2.75%	75.87%	14.04%	0.79%		0.57%		0.00%		100.00%
322	POLK	889,019	351,674	933,977	7,322,661	3,225,581	0	0	177,813	0	0	0	12,900,725
5.96%	%sector of county sector	1.63%	4.97%	4.49%	4.12%	9.70%			0.01%				0.72%
	%sector of municipality	6.89%	2.73%	7.24%	56.76%	25.00%			1.38%				100.00%
714	SHELBY	2,157,150	392,940	678,007	24,642,448	7,211,143	0	0	76,410	0	0	0	35,158,098
13.21%	%sector of county sector	3.94%	5.55%	3.26%	13.85%	21.69%			0.01%				1.97%
	%sector of municipality	6.14%	1.12%	1.93%	70.09%	20.51%			0.22%				100.00%
1,171	STROMSBURG	1,779,004	441,073	1,210,240	45,561,283	6,239,753	0	0	6,262	0	0	0	55,237,615
21.66%	%sector of county sector	3.25%	6.23%	5.82%	25.60%	18.77%			0.00%				3.10%
	%sector of municipality	3.22%	0.80%	2.19%	82.48%	11.30%			0.01%				100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
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	%sector of county sector												
	%sector of municipality												
3,087	Total Municipalities	6,399,674	1,794,258	3,822,695	105,175,957	21,792,688	287,335	0	468,149	0	1,020	0	139,741,776
57.10%	%all municip.sectors of cnty	11.70%	25.35%	18.38%	59.11%	65.56%	24.31%		0.03%		0.00%		7.83%