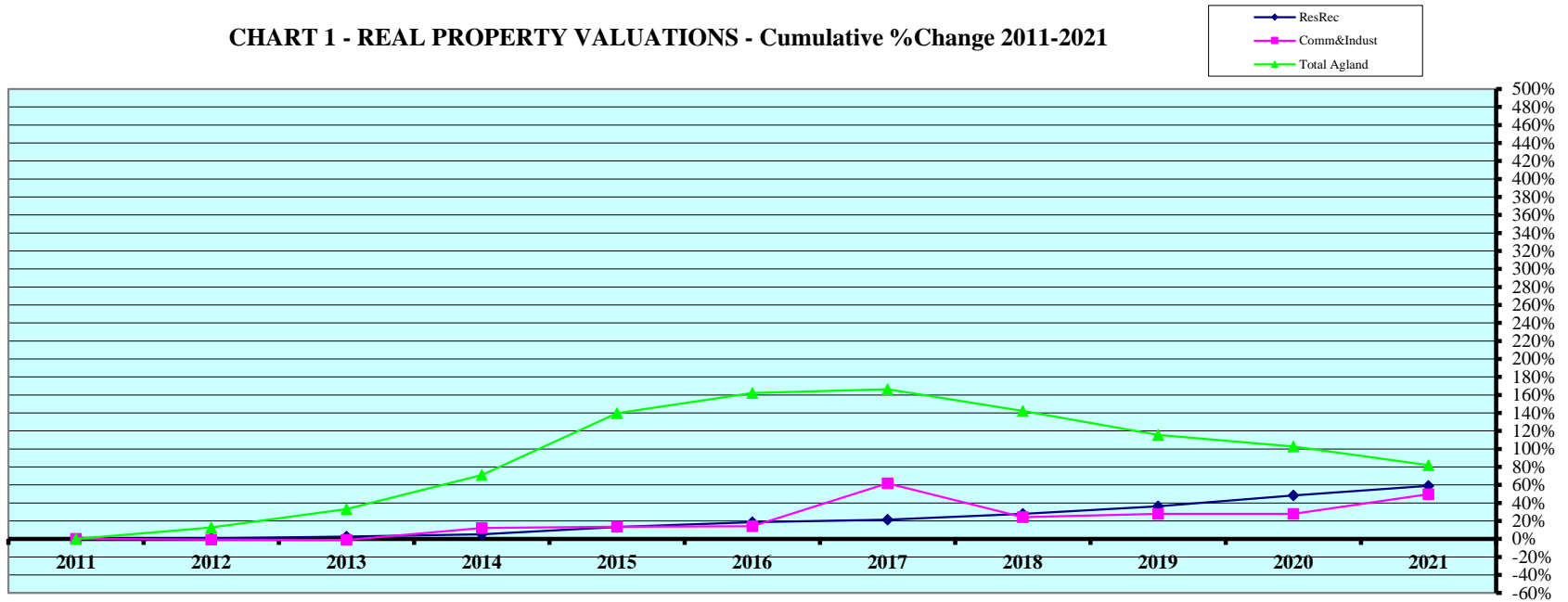


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



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
2011	35,251,448	-	-	-	20,234,005	-	-	-	99,303,180	-	-	-
2012	35,434,703	183,255	0.52%	0.52%	20,080,131	-153,874	-0.76%	-0.76%	111,807,100	12,503,920	12.59%	12.59%
2013	36,136,652	701,949	1.98%	2.51%	19,998,352	-81,779	-0.41%	-1.16%	132,354,295	20,547,195	18.38%	33.28%
2014	37,054,150	917,498	2.54%	5.11%	22,667,129	2,668,777	13.34%	12.02%	169,982,770	37,628,475	28.43%	71.18%
2015	39,902,927	2,848,777	7.69%	13.20%	22,972,950	305,821	1.35%	13.54%	238,136,050	68,153,280	40.09%	139.81%
2016	41,796,102	1,893,175	4.74%	18.57%	23,077,890	104,940	0.46%	14.05%	260,354,300	22,218,250	9.33%	162.18%
2017	42,831,676	1,035,574	2.48%	21.50%	32,736,286	9,658,396	41.85%	61.79%	264,512,100	4,157,800	1.60%	166.37%
2018	45,069,611	2,237,935	5.22%	27.85%	25,139,200	-7,597,086	-23.21%	24.24%	240,552,735	-23,959,365	-9.06%	142.24%
2019	48,056,335	2,986,724	6.63%	36.32%	25,864,675	725,475	2.89%	27.83%	214,036,647	-26,516,088	-11.02%	115.54%
2020	52,289,633	4,233,298	8.81%	48.33%	25,842,104	-22,571	-0.09%	27.72%	201,360,750	-12,675,897	-5.92%	102.77%
2021	56,056,430	3,766,797	7.20%	59.02%	30,274,694	4,432,590	17.15%	49.62%	180,660,910	-20,699,840	-10.28%	81.93%

Rate Annual %chg: Residential & Recreational **4.75%**

Commercial & Industrial **4.11%**

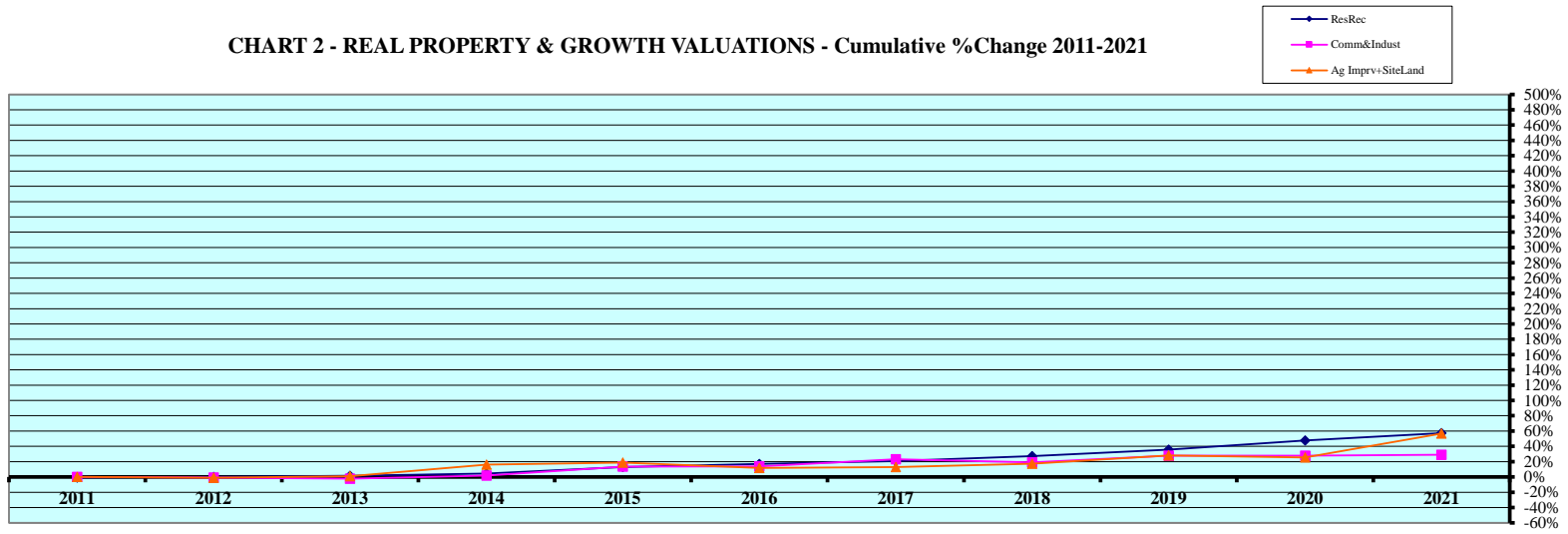
Agricultural Land **6.17%**

Cnty# **25**
County **DEUEL**

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 2011-2021



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	
2011	35,251,448	277,655	0.79%	34,973,793	-	-0.79%	20,234,005	0	0.00%	20,234,005	-	0.00%	
2012	35,434,703	163,901	0.46%	35,270,802	0.05%	0.05%	20,080,131	0	0.00%	20,080,131	-0.76%	-0.76%	
2013	36,136,652	340,292	0.94%	35,796,360	1.02%	1.55%	19,998,352	219,816	1.10%	19,778,536	-1.50%	-2.25%	
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	4.49%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	1.82%	
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	12.87%	22,972,950	0	0.00%	22,972,950	1.35%	13.54%	
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	16.97%	23,077,890	51,570	0.22%	23,026,320	0.23%	13.80%	
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	20.76%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	23.24%	
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	27.23%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	19.07%	
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	35.85%	25,864,675	6,237	0.02%	25,858,438	2.86%	27.80%	
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	47.77%	25,842,104	0	0.00%	25,842,104	-0.09%	27.72%	
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	57.28%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	29.03%	
Rate Ann%chg	4.75%			Resid & Recreat w/o growth			4.10%			C & I w/o growth			-1.22%

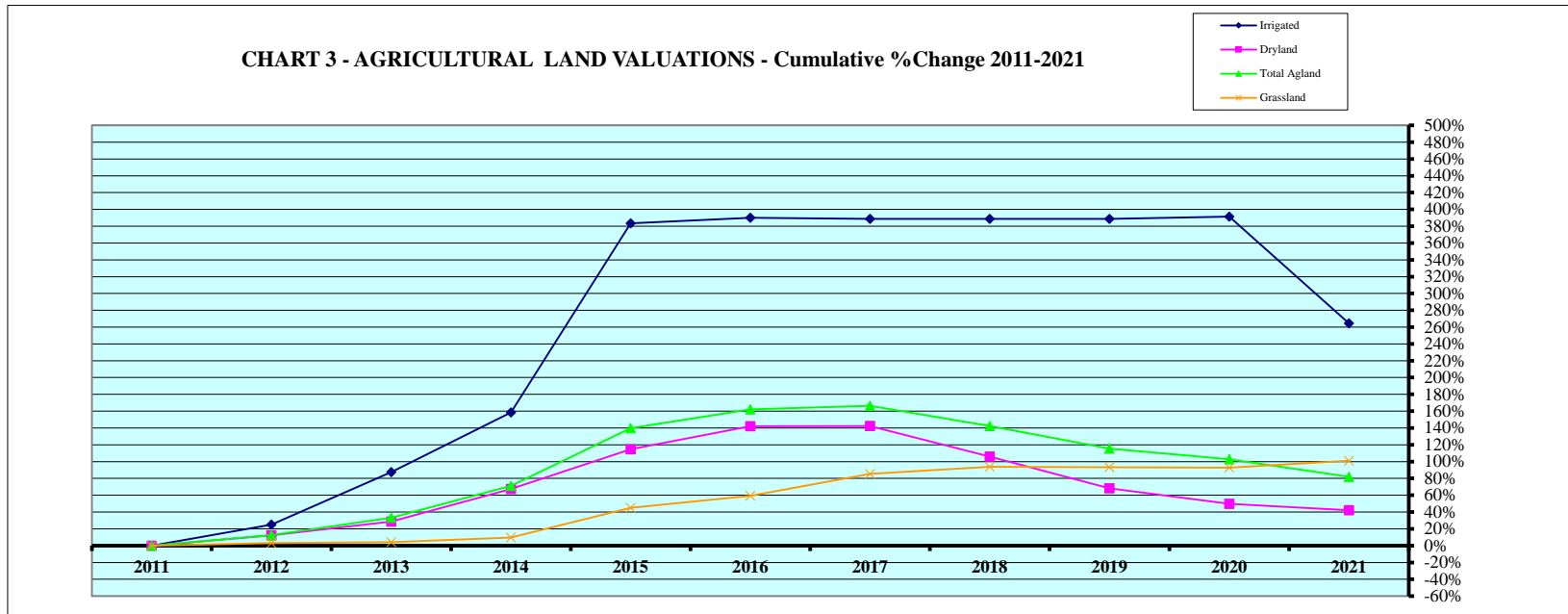
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	12,318,697	5,384,369	17,703,066	31,745	0.18%	17,671,321	--	--
2012	12,494,202	5,531,223	18,025,425	499,640	2.77%	17,525,785	-1.00%	-1.00%
2013	12,541,042	5,720,960	18,262,002	399,135	2.19%	17,862,867	-0.90%	0.90%
2014	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	12.46%	16.01%
2015	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	18.79%
2016	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	11.63%
2017	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	12.92%
2018	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	17.34%
2019	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	28.05%
2020	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%	25.37%
2021	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%	56.73%
Rate Ann%chg	2.49%	8.51%	4.67%	Ag Imprv+Site w/o growth			3.00%	

(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; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 25
County DEUEL

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	13,419,430	-	-	-	69,865,300	-	-	-	15,993,245	-	-	-
2012	16,769,550	3,350,120	24.96%	24.96%	78,506,895	8,641,595	12.37%	12.37%	16,497,965	504,720	3.16%	3.16%
2013	25,162,180	8,392,630	50.05%	87.51%	89,835,900	11,329,005	14.43%	28.58%	16,668,230	170,265	1.03%	4.22%
2014	34,701,055	9,538,875	37.91%	158.59%	117,042,940	27,207,040	30.29%	67.53%	17,539,030	870,800	5.22%	9.67%
2015	64,887,050	30,185,995	86.99%	383.53%	150,049,830	33,006,890	28.20%	114.77%	23,184,305	5,645,275	32.19%	44.96%
2016	65,761,470	874,420	1.35%	390.05%	169,109,735	19,059,905	12.70%	142.05%	25,483,095	2,298,790	9.92%	59.34%
2017	65,593,110	-168,360	-0.26%	388.79%	169,264,500	154,765	0.09%	142.27%	29,654,490	4,171,395	16.37%	85.42%
2018	65,593,125	15	0.00%	388.79%	143,943,855	-25,320,645	-14.96%	106.03%	31,015,755	1,361,265	4.59%	93.93%
2019	65,565,775	-27,350	-0.04%	388.59%	117,534,255	-26,409,600	-18.35%	68.23%	30,936,617	-79,138	-0.26%	93.44%
2020	65,944,530	378,755	0.58%	391.41%	104,596,000	-12,938,255	-11.01%	49.71%	30,820,220	-116,397	-0.38%	92.71%
2021	48,901,290	-17,043,240	-25.84%	264.41%	99,393,315	-5,202,685	-4.97%	42.26%	32,149,730	1,329,510	4.31%	101.02%

Rate Ann.%chg: Irrigated **13.80%** Dryland **3.59%** Grassland **7.23%**

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
2011	2,205	-	-	-	23,000	-	-	-	99,303,180	-	-	-
2012	2,205	0	0.00%	0.00%	30,485	7,485	32.54%	32.54%	111,807,100	12,503,920	12.59%	12.59%
2013	0	-2,205	-100.00%	-100.00%	687,985	657,500	2156.80%	2891.24%	132,354,295	20,547,195	18.38%	33.28%
2014	0	0	-100.00%	-100.00%	699,745	11,760	1.71%	2942.37%	169,982,770	37,628,475	28.43%	71.18%
2015	0	0	-100.00%	-100.00%	14,865	-684,880	-97.88%	-35.37%	238,136,050	68,153,280	40.09%	139.81%
2016	0	0	-100.00%	-100.00%	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	162.18%
2017	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	264,512,100	4,157,800	1.60%	166.37%
2018	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	240,552,735	-23,959,365	-9.06%	142.24%
2019	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	214,036,647	-26,516,088	-11.02%	115.54%
2020	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	201,360,750	-12,675,897	-5.92%	102.77%
2021	0	0	-100.00%	-100.00%	216,575	216,575	841.63%	841.63%	180,660,910	-20,699,840	-10.28%	81.93%

Cnty# **25**
County **DEUEL**

Rate Ann.%chg: Total Agric Land **6.17%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (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
2011	13,364,025	20,631	648			62,895,370	178,405	353			81,700,995	133,333	613		
2012	13,383,825	20,612	649	0.24%	0.24%	69,887,220	177,953	393	11.40%	11.40%	89,688,965	135,300	663	8.18%	9.46%
2013	16,769,550	20,688	811	24.84%	25.14%	78,666,420	178,041	442	12.51%	25.33%	89,574,800	130,628	686	3.44%	13.24%
2014	25,168,525	21,957	1,146	41.41%	76.96%	89,864,790	176,129	510	15.47%	44.73%	97,239,960	127,646	762	11.09%	25.80%
2015	34,506,340	21,873	1,578	37.63%	143.54%	116,881,190	175,844	665	30.27%	88.54%	128,539,130	127,483	1,008	32.36%	66.50%
2016	64,966,830	21,965	2,958	87.48%	356.60%	150,116,835	173,076	867	30.49%	146.03%	149,636,865	127,257	1,176	16.62%	94.17%
2017	65,353,815	22,260	2,936	-0.74%	353.24%	169,410,130	173,556	976	12.54%	176.88%	164,929,515	127,713	1,291	9.83%	113.25%
2018	65,830,725	22,414	2,937	0.04%	353.41%	169,106,785	173,121	977	0.07%	177.08%	174,353,050	127,360	1,369	6.01%	126.06%
2019	65,593,125	22,334	2,937	0.00%	353.40%	143,943,480	173,322	830	-14.98%	135.57%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	65,565,745	22,334	2,936	-0.04%	353.21%	117,531,920	173,319	678	-18.35%	92.35%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	66,031,150	22,334	2,957	0.71%	356.44%	104,593,985	172,391	607	-10.53%	72.10%	30,949,625	75,318	411	-68.13%	-32.94%

Rate Annual %chg Average Value/Acre: **16.40%**

5.58%

-3.92%

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
2011	2,585	259	10			0	0				91,291,490	270,127	338		
2012	2,205	221	10	0.00%	0.00%	0	0				99,295,820	269,778	368	8.91%	8.91%
2013	2,205	221	10	0.00%	0.00%	0	0				111,839,175	269,787	415	12.63%	22.66%
2014	0	0				0	310	0			111,839,175	271,149	486	17.18%	43.73%
2015	0	0				0	303	0			169,021,175	270,708	624	28.54%	84.75%
2016	0	0				0	309	0			238,242,345	270,625	880	41.00%	160.49%
2017	0	0				0	298	0			259,954,380	270,639	961	9.11%	184.21%
2018	0	0				0	300	0			264,630,690	270,513	978	1.85%	189.46%
2019	0	0				0	300	0			240,551,765	270,545	889	-9.11%	163.09%
2020	0	0				0	301	0			214,057,525	270,401	792	-10.97%	134.24%
2021	-	0				0	301	0			201,574,760	270,343	746	-5.81%	120.63%

25
DEUEL

Rate Annual %chg Average Value/Acre: **8.23%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Aglend Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
1,838	DEUEL	16,101,521	16,349,742	72,777,034	56,056,430	30,274,694	0	0	180,660,910	15,923,975	12,439,960	78,000	400,662,266
cnty sectorvalue % of total value:		4.02%	4.08%	18.16%	13.99%	7.56%			45.09%	3.97%	3.10%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
400	BIG SPRINGS	805,674	572,576	2,876,363	11,872,761	10,468,368	0	0	4,455	0	0	0	26,600,197
21.76%	%sector of county sector	5.00%	3.50%	3.95%	21.18%	34.58%			0.00%				6.64%
	%sector of municipality	3.03%	2.15%	10.81%	44.63%	39.35%			0.02%				100.00%
929	CHAPPELL	324,215	570,195	894,375	30,365,665	5,524,110	0	0	8,580	113,340	11,985	0	37,812,465
50.54%	%sector of county sector	2.01%	3.49%	1.23%	54.17%	18.25%			0.00%	0.71%	0.10%		9.44%
	%sector of municipality	0.86%	1.51%	2.37%	80.31%	14.61%			0.02%	0.30%	0.03%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
1,329	Total Municipalities	1,129,889	1,142,771	3,770,738	42,238,426	15,992,478	0	0	13,035	113,340	11,985	0	64,412,662
72.31%	%all municip.sectors of cnty	7.02%	6.99%	5.18%	75.35%	52.82%			0.01%	0.71%	0.10%		16.08%