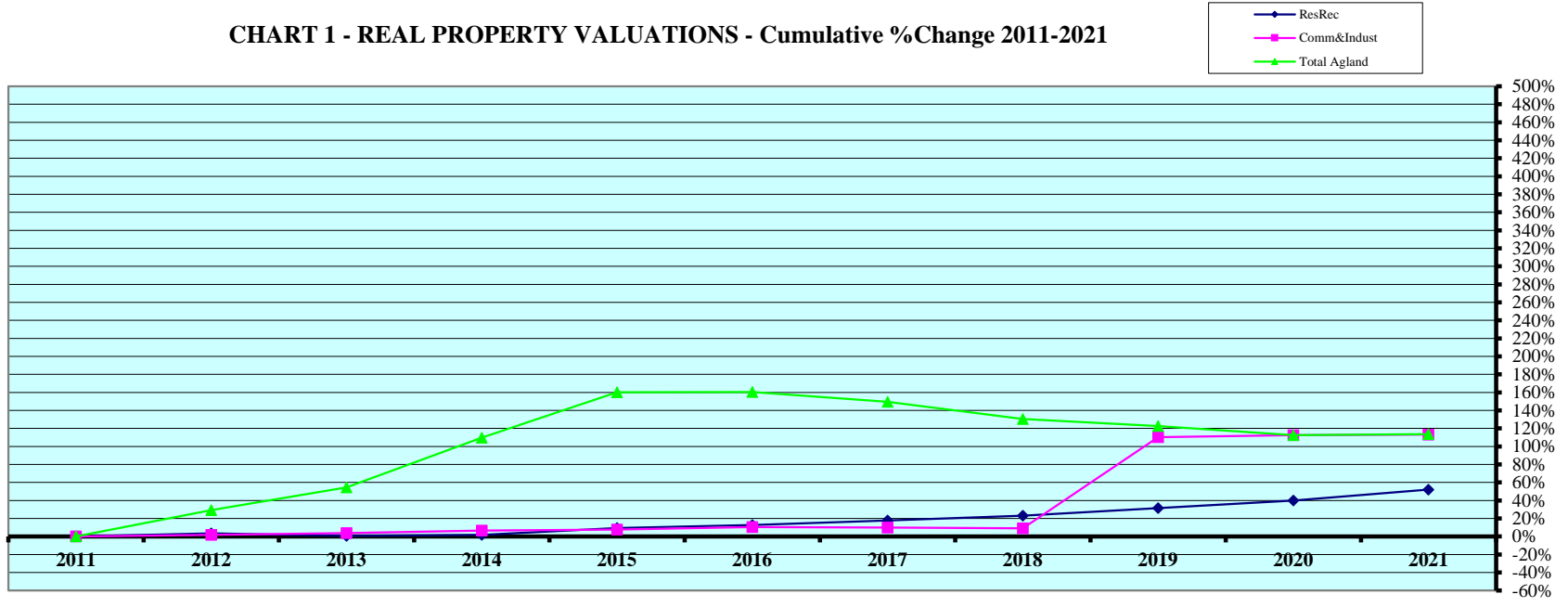


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



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	115,722,435	-	-	-	43,083,420	-	-	-	459,237,725	-	-	-
2012	119,684,835	3,962,400	3.42%	3.42%	43,870,190	786,770	1.83%	1.83%	593,191,475	133,953,750	29.17%	29.17%
2013	116,475,355	-3,209,480	-2.68%	0.65%	44,690,795	820,605	1.87%	3.73%	709,500,840	116,309,365	19.61%	54.50%
2014	117,627,715	1,152,360	0.99%	1.65%	45,871,540	1,180,745	2.64%	6.47%	963,644,090	254,143,250	35.82%	109.84%
2015	126,495,525	8,867,810	7.54%	9.31%	46,372,705	501,165	1.09%	7.63%	1,194,835,285	231,191,195	23.99%	160.18%
2016	130,535,295	4,039,770	3.19%	12.80%	47,561,465	1,188,760	2.56%	10.39%	1,196,158,955	1,323,670	0.11%	160.47%
2017	136,254,245	5,718,950	4.38%	17.74%	47,347,450	-214,015	-0.45%	9.90%	1,146,399,475	-49,759,480	-4.16%	149.63%
2018	142,584,635	6,330,390	4.65%	23.21%	46,976,495	-370,955	-0.78%	9.04%	1,058,662,205	-87,737,270	-7.65%	130.53%
2019	152,268,875	9,684,240	6.79%	31.58%	90,552,480	43,575,985	92.76%	110.18%	1,021,849,910	-36,812,295	-3.48%	122.51%
2020	161,926,605	9,657,730	6.34%	39.93%	91,579,825	1,027,345	1.13%	112.56%	976,579,815	-45,270,095	-4.43%	112.65%
2021	176,004,300	14,077,695	8.69%	52.09%	91,846,960	267,135	0.29%	113.18%	980,900,885	4,321,070	0.44%	113.59%

Rate Annual %chg: Residential & Recreational **4.28%**

Commercial & Industrial **7.86%**

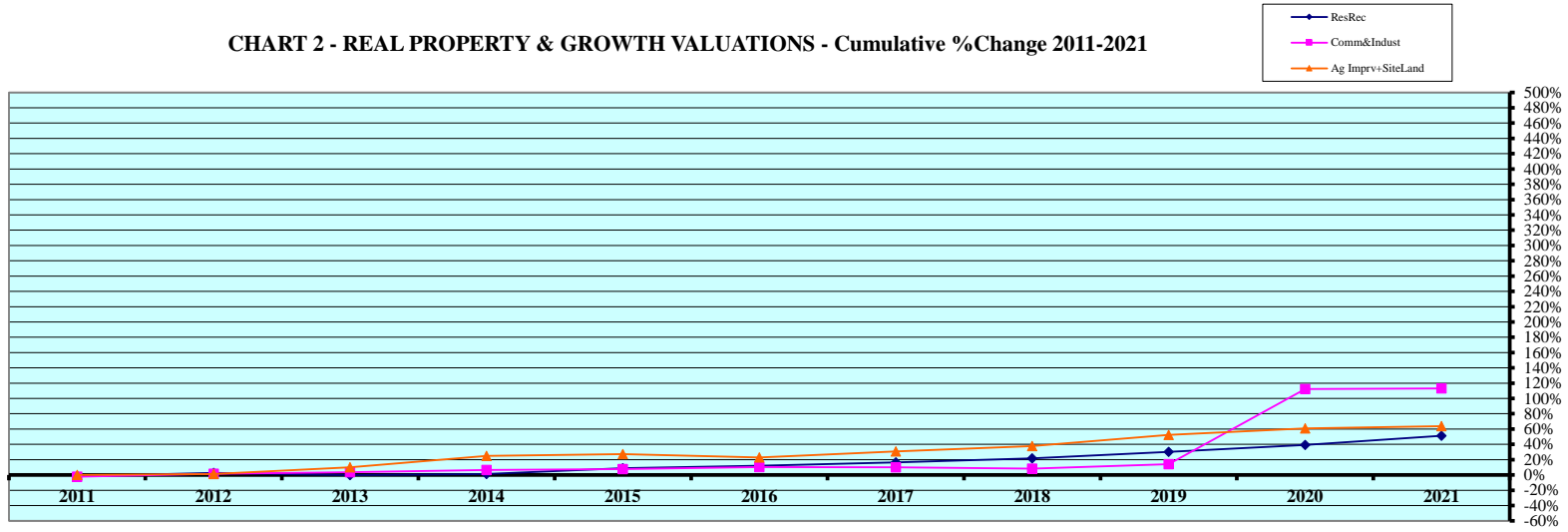
Agricultural Land **7.88%**

Cnty# **26**
County **DIXON**

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	115,722,435	2,045,055	1.77%	113,677,380	-	-1.77%	43,083,420	996,830	2.31%	42,086,590	-	-2.31%
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	2.64%	43,870,190	97,305	0.22%	43,772,885	1.60%	1.60%
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	-0.18%	44,690,795	65,610	0.15%	44,625,185	1.72%	3.58%
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	1.24%	45,871,540	0	0.00%	45,871,540	2.64%	6.47%
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	8.90%	46,372,705	0	0.00%	46,372,705	1.09%	7.63%
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	11.96%	47,561,465	77,775	0.16%	47,483,690	2.40%	10.21%
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	16.38%	47,347,450	17,095	0.04%	47,330,355	-0.49%	9.86%
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	21.67%	46,976,495	380,520	0.81%	46,595,975	-1.59%	8.15%
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	30.29%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	13.97%
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	39.12%	91,579,825	73,275	0.08%	91,506,550	1.05%	112.39%
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	51.23%	91,846,960	39,990	0.04%	91,806,970	0.25%	113.09%
Rate Ann%chg	4.28%		Resid & Recreat w/o growth			3.54%	7.86%		C & I w/o growth			1.32%

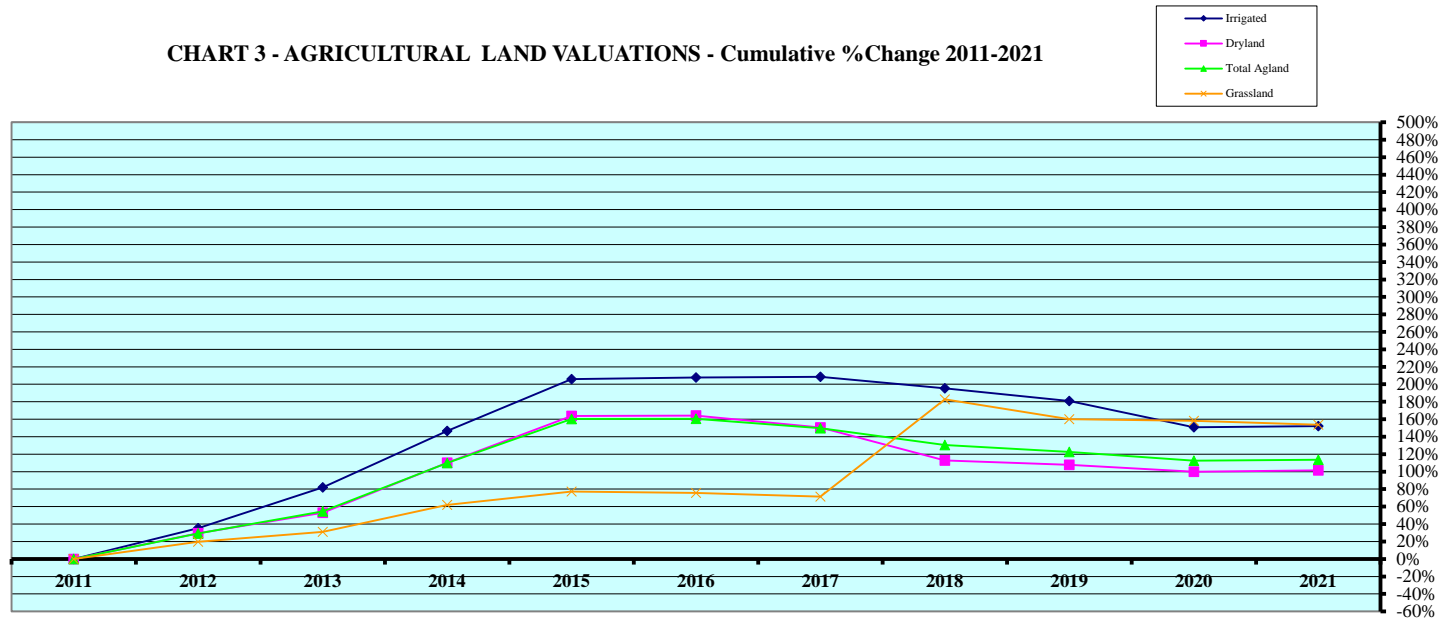
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	-	-
2012	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895	1.34%	1.34%
2013	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	6.82%	9.98%
2014	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%	24.91%
2015	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	27.20%
2016	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	22.97%
2017	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	30.84%
2018	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	37.68%
2019	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	52.49%
2020	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	60.91%
2021	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	63.75%
Rate Ann%chg	3.60%	8.18%	5.13%	Ag Imprv+Site w/o growth		2.76%		

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

Cnty# 26
County DIXON

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	59,697,730	-	-	-	351,687,085	-	-	-	47,072,835	-	-	-
2012	80,724,930	21,027,200	35.22%	35.22%	455,209,340	103,522,255	29.44%	29.44%	56,365,010	9,292,175	19.74%	19.74%
2013	108,603,060	27,878,130	34.53%	81.92%	538,303,445	83,094,105	18.25%	53.06%	61,752,760	5,387,750	9.56%	31.19%
2014	147,248,735	38,645,675	35.58%	146.66%	739,360,310	201,056,865	37.35%	110.23%	76,195,215	14,442,455	23.39%	61.87%
2015	182,694,050	35,445,315	24.07%	206.03%	927,865,070	188,504,760	25.50%	163.83%	83,428,600	7,233,385	9.49%	77.23%
2016	183,758,080	1,064,030	0.58%	207.81%	928,982,255	1,117,185	0.12%	164.15%	82,617,720	-810,880	-0.97%	75.51%
2017	184,197,670	439,590	0.24%	208.55%	880,683,300	-48,298,955	-5.20%	150.42%	80,701,915	-1,915,805	-2.32%	71.44%
2018	176,259,095	-7,938,575	-4.31%	195.25%	748,452,575	-132,230,725	-15.01%	112.82%	133,125,145	52,423,230	64.96%	182.81%
2019	167,607,430	-8,651,665	-4.91%	180.76%	731,003,175	-17,449,400	-2.33%	107.86%	122,404,040	-10,721,105	-8.05%	160.03%
2020	149,670,205	-17,937,225	-10.70%	150.71%	702,643,505	-28,359,670	-3.88%	99.79%	121,541,430	-862,610	-0.70%	158.20%
2021	150,462,060	791,855	0.53%	152.04%	708,190,670	5,547,165	0.79%	101.37%	119,457,925	-2,083,505	-1.71%	153.77%

Rate Ann.%chg: Irrigated **9.68%** Dryland **7.25%** Grassland **9.76%**

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	774,075	-	-	-	6,000	-	-	-	459,237,725	-	-	-
2012	810,825	36,750	4.75%	4.75%	81,370	75,370	1256.17%	1256.17%	593,191,475	133,953,750	29.17%	29.17%
2013	810,095	-730	-0.09%	4.65%	31,480	-49,890	-61.31%	424.67%	709,500,840	116,309,365	19.61%	54.50%
2014	808,350	-1,745	-0.22%	4.43%	31,480	0	0.00%	424.67%	963,644,090	254,143,250	35.82%	109.84%
2015	807,065	-1,285	-0.16%	4.26%	40,500	9,020	28.65%	575.00%	1,194,835,285	231,191,195	23.99%	160.18%
2016	800,900	-6,165	-0.76%	3.47%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	160.47%
2017	816,590	15,690	1.96%	5.49%	0	0	-100.00%	-100.00%	1,146,399,475	-49,759,480	-4.16%	149.63%
2018	825,390	8,800	1.08%	6.63%	0	0	-100.00%	-100.00%	1,058,662,205	-87,737,270	-7.65%	130.53%
2019	835,265	9,875	1.20%	7.90%	0	0	-100.00%	-100.00%	1,021,849,910	-36,812,295	-3.48%	122.51%
2020	858,030	22,765	2.73%	10.85%	1,866,645	1,866,645	31010.75%	31010.75%	976,579,815	-45,270,095	-4.43%	112.65%
2021	850,910	-7,120	-0.83%	9.93%	1,939,320	72,675	3.89%	32222.00%	980,900,885	4,321,070	0.44%	113.59%

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County **DIXON**

Rate Ann.%chg: Total Agric Land **7.88%**

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	57,121,520	27,831	2,052			329,921,290	190,857	1,729			81,700,995	133,333	613		
2012	60,973,590	28,461	2,142	4.38%	4.38%	352,482,045	190,809	1,847	6.86%	6.86%	89,688,965	135,300	663	8.18%	9.46%
2013	80,882,350	28,309	2,857	33.36%	39.21%	455,114,065	190,037	2,395	29.64%	38.54%	89,574,800	130,628	686	3.44%	13.24%
2014	104,010,380	29,222	3,559	24.58%	73.42%	539,019,355	190,631	2,828	18.07%	63.57%	97,239,960	127,646	762	11.09%	25.80%
2015	145,847,300	30,408	4,796	34.76%	133.70%	740,856,080	191,165	3,875	37.06%	124.19%	128,539,130	127,483	1,008	32.36%	66.50%
2016	182,215,225	31,923	5,708	19.01%	178.11%	925,506,690	190,437	4,860	25.40%	181.14%	149,636,865	127,257	1,176	16.62%	94.17%
2017	182,652,800	32,006	5,707	-0.02%	178.05%	929,456,485	191,291	4,859	-0.02%	181.08%	164,929,515	127,713	1,291	9.83%	113.25%
2018	183,254,750	32,144	5,701	-0.10%	177.77%	880,282,115	191,715	4,592	-5.50%	165.62%	174,353,050	127,360	1,369	6.01%	126.06%
2019	176,259,095	32,556	5,414	-5.03%	163.79%	745,722,025	176,558	4,224	-8.01%	144.34%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	166,886,490	32,477	5,139	-5.09%	150.37%	731,433,780	179,788	4,068	-3.68%	135.35%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	149,719,525	32,859	4,556	-11.33%	122.01%	703,019,870	181,524	3,873	-4.80%	124.04%	121,080,955	59,008	2,052	59.16%	234.87%

Rate Annual %chg Average Value/Acre: **8.30%**

8.40%

12.85%

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	772,780	7,150	108			0	0				435,204,140	282,775	1,539		
2012	804,075	7,013	115	6.09%	6.09%	0	0				461,624,340	282,678	1,633	6.11%	6.11%
2013	812,840	7,011	116	1.11%	7.27%	0	0				593,357,890	280,926	2,112	29.34%	37.24%
2014	810,300	7,165	113	-2.45%	4.63%	0	0				593,357,890	280,996	2,516	19.12%	63.48%
2015	808,605	7,156	113	-0.08%	4.55%	0	0				963,756,255	281,171	3,428	36.23%	122.71%
2016	794,905	7,095	112	-0.85%	3.66%	0	0				1,193,150,110	281,069	4,245	23.85%	175.82%
2017	801,175	7,137	112	0.19%	3.86%	0	0				1,195,702,740	281,100	4,254	0.20%	176.38%
2018	816,485	7,165	114	1.51%	5.43%	0	0				1,145,541,320	280,828	4,079	-4.10%	165.04%
2019	825,510	7,189	115	0.77%	6.24%	0	0				1,058,220,295	280,810	3,768	-7.62%	144.86%
2020	835,330	7,222	116	0.73%	7.02%	0	0				1,021,476,680	280,887	3,637	-3.50%	136.29%
2021	852,420	7,287	117	1.14%	8.23%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	125.73%

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DIXON

Rate Annual %chg Average Value/Acre: **8.48%**

(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
Agland 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
5,606	DIXON	59,630,594	5,532,308	10,019,115	174,572,570	61,910,600	29,936,360	1,431,730	980,900,885	58,150,815	35,105,425	0	1,417,190,402
cnty sectorvalue % of total value:		4.21%	0.39%	0.71%	12.32%	4.37%	2.11%	0.10%	69.21%	4.10%	2.48%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	508,643	106,877	294,978	12,254,960	958,235	0	0	0	0	19,880	0	14,143,573
6.72%	%sector of county sector	0.85%	1.93%	2.94%	7.02%	1.55%					0.06%		1.00%
	%sector of municipality	3.60%	0.76%	2.09%	86.65%	6.78%					0.14%		100.00%
166	CONCORD	5,699	0	0	4,046,075	41,565	0	0	0	0	0	0	4,093,339
2.96%	%sector of county sector	0.01%			2.32%	0.07%							0.29%
	%sector of municipality	0.14%			98.85%	1.02%							100.00%
87	DIXON	144,770	93,642	508,137	2,271,710	1,132,190	0	0	0	0	0	0	4,150,449
1.55%	%sector of county sector	0.24%	1.69%	5.07%	1.30%	1.83%							0.29%
	%sector of municipality	3.49%	2.26%	12.24%	54.73%	27.28%							100.00%
840	EMERSON	99,182	247,412	46,250	9,943,500	1,049,750	0	0	0	0	0	0	11,386,094
14.98%	%sector of county sector	0.17%	4.47%	0.46%	5.70%	1.70%							0.80%
	%sector of municipality	0.87%	2.17%	0.41%	87.33%	9.22%							100.00%
94	MARTINSBURG	185,678	359	134	2,571,795	118,010	0	0	0	0	0	0	2,875,976
1.68%	%sector of county sector	0.31%	0.01%	0.00%	1.47%	0.19%							0.20%
	%sector of municipality	6.46%	0.01%	0.00%	89.42%	4.10%							100.00%
76	MASKELL	118,048	0	0	1,829,630	186,095	0	0	125,550	123,795	1,940	0	2,385,058
1.36%	%sector of county sector	0.20%			1.05%	0.30%			0.01%	0.21%	0.01%		0.17%
	%sector of municipality	4.95%			76.71%	7.80%			5.26%	5.19%	0.08%		100.00%
325	NEWCASTLE	195,445	0	0	8,965,245	612,785	0	0	31,655	0	0	0	9,805,130
5.80%	%sector of county sector	0.33%			5.14%	0.99%			0.05%				15.84%
	%sector of municipality	1.99%			91.43%	6.25%			0.32%				100.00%
961	PONCA	644,607	366,800	74,316	38,430,625	3,600,785	0	0	23,260	0	0	0	43,140,393
17.14%	%sector of county sector	1.08%	6.63%	0.74%	22.01%	5.82%			0.08%				144.11%
	%sector of municipality	1.49%	0.85%	0.17%	89.08%	8.35%			0.05%				100.00%
1451	WAKEFIELD	18,838,235	420,132	70,645	28,167,855	4,299,555	10,183,940	0	0	0	0	0	61,980,362
25.88%	%sector of county sector	31.59%	7.59%	0.71%	16.14%	6.94%	34.02%						6.32%
	%sector of municipality	30.39%	0.68%	0.11%	45.45%	6.94%	16.43%						100.00%
73	WATERBURY	10,643	68,324	356,328	1,673,670	126,250	0	0	0	0	0	0	2,235,215
1.30%	%sector of county sector	0.02%	1.23%	3.56%	0.96%	0.20%							0.16%
	%sector of municipality	0.48%	3.06%	15.94%	74.88%	5.65%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
4,450	Total Municipalities	20,750,950	1,303,546	1,350,788	110,155,065	12,125,220	10,183,940	0	180,465	123,795	21,820	0	156,195,589
79.38%	%all municip.sectors of cnty	34.80%	23.56%	13.48%	63.10%	19.59%	34.02%		0.02%	0.21%	0.06%		11.02%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022