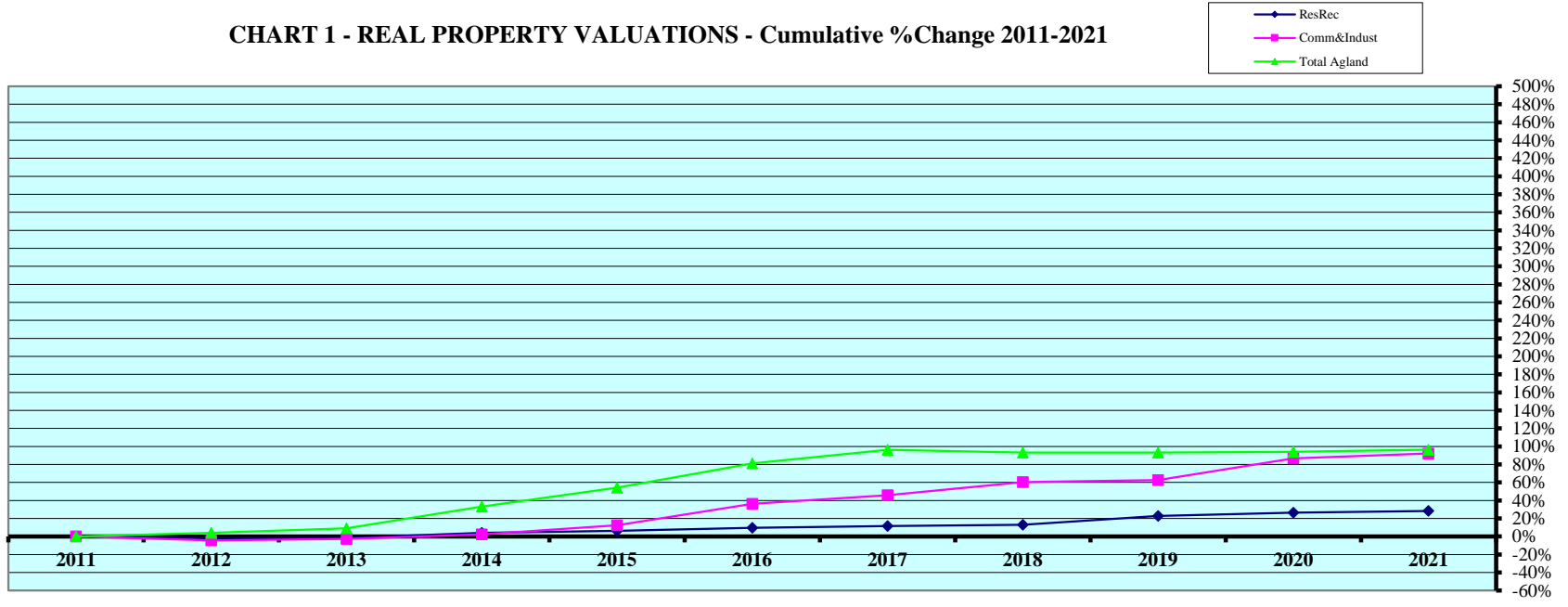


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	38,632,651	-	-	-	7,115,863	-	-	-	272,800,252	-	-	-
2012	37,837,848	-794,803	-2.06%	-2.06%	6,803,565	-312,298	-4.39%	-4.39%	283,496,945	10,696,693	3.92%	3.92%
2013	38,019,620	181,772	0.48%	-1.59%	6,926,795	123,230	1.81%	-2.66%	297,417,528	13,920,583	4.91%	9.02%
2014	40,159,399	2,139,779	5.63%	3.95%	7,279,269	352,474	5.09%	2.30%	363,281,468	65,863,940	22.15%	33.17%
2015	41,090,872	931,473	2.32%	6.36%	7,998,608	719,339	9.88%	12.41%	420,886,780	57,605,312	15.86%	54.28%
2016	42,356,059	1,265,187	3.08%	9.64%	9,696,292	1,697,684	21.22%	36.26%	494,074,921	73,188,141	17.39%	81.11%
2017	43,068,012	711,953	1.68%	11.48%	10,380,604	684,312	7.06%	45.88%	535,360,536	41,285,615	8.36%	96.25%
2018	43,653,598	585,586	1.36%	13.00%	11,580,089	1,039,183	10.01%	60.48%	526,784,989	-8,575,547	-1.60%	93.10%
2019	47,458,340	3,804,742	8.72%	22.85%	11,580,089	160,302	1.40%	62.74%	526,639,527	-145,462	-0.03%	93.05%
2020	48,827,529	1,369,189	2.89%	26.39%	13,282,575	1,702,486	14.70%	86.66%	529,540,052	2,900,525	0.55%	94.11%
2021	49,569,016	741,487	1.52%	28.31%	13,676,570	393,995	2.97%	92.20%	535,778,479	6,238,427	1.18%	96.40%

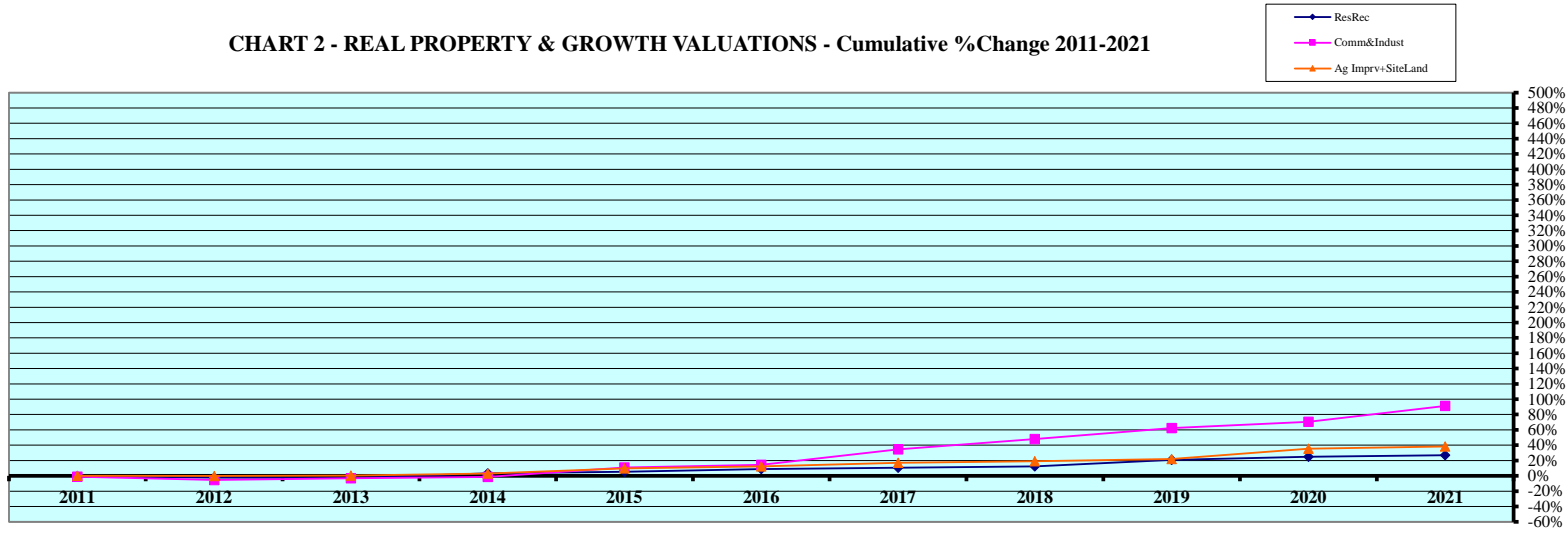
Rate Annual %chg: Residential & Recreational **2.52%** Commercial & Industrial **6.75%** Agricultural Land **6.98%**

Cnty# **35**  
County **GARDEN**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	38,632,651	252,158	0.65%	38,380,493	-	-0.65%	7,115,863	71,051	1.00%	7,044,812	-	-1.00%
2012	37,837,848	124,546	0.33%	37,713,302	-2.38%	-2.38%	6,803,565	69,499	1.02%	6,734,066	-5.37%	-5.37%
2013	38,019,620	468,291	1.23%	37,551,329	-0.76%	-2.80%	6,926,795	41,485	0.60%	6,885,310	1.20%	-3.24%
2014	40,159,399	242,720	0.60%	39,916,679	4.99%	3.32%	7,279,269	264,905	3.64%	7,014,364	1.26%	-1.43%
2015	41,090,872	399,120	0.97%	40,691,752	1.33%	5.33%	7,998,608	101,537	1.27%	7,897,071	8.49%	10.98%
2016	42,356,059	347,180	0.82%	42,008,879	2.23%	8.74%	9,696,292	1,548,785	15.97%	8,147,507	1.86%	14.50%
2017	43,068,012	338,010	0.78%	42,730,002	0.88%	10.61%	10,380,604	798,090	7.69%	9,582,514	-1.17%	34.66%
2018	43,653,598	255,481	0.59%	43,398,117	0.77%	12.34%	11,419,787	895,290	7.84%	10,524,497	1.39%	47.90%
2019	47,458,340	741,024	1.56%	46,717,316	7.02%	20.93%	11,580,089	31,310	0.27%	11,548,779	1.13%	62.30%
2020	48,827,529	563,320	1.15%	48,264,209	1.70%	24.93%	13,282,575	1,143,674	8.61%	12,138,901	4.83%	70.59%
2021	49,569,016	545,205	1.10%	49,023,811	0.40%	26.90%	13,676,570	71,105	0.52%	13,605,465	2.43%	91.20%
Rate Ann%chg	2.52%		Resid & Recreat w/o growth			1.62%	6.75%		C & I w/o growth			1.60%

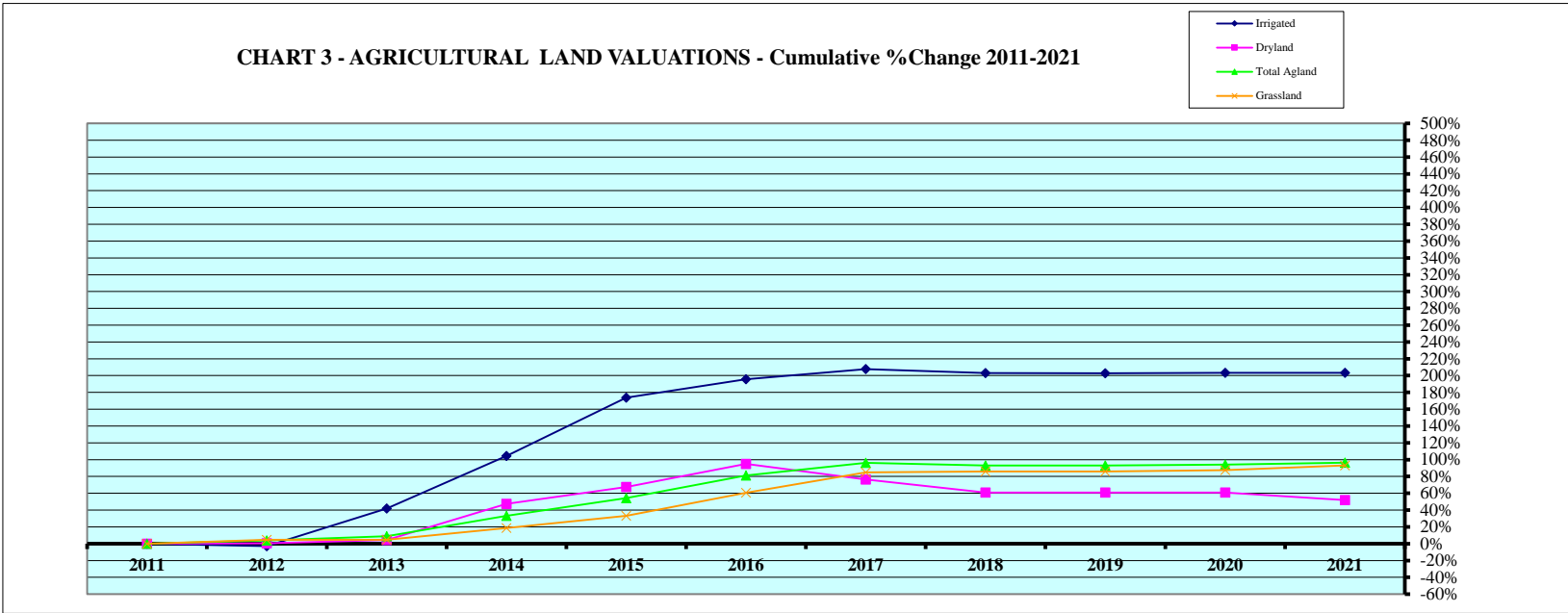
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	19,370,508	12,664,400	32,034,908	278,565	0.87%	31,756,343	-	-
2012	19,596,050	12,819,198	32,415,248	424,919	1.31%	31,990,329	-0.14%	-0.14%
2013	19,580,238	12,998,853	32,579,091	394,323	1.21%	32,184,768	-0.71%	0.47%
2014	20,013,313	13,586,014	33,599,327	605,122	1.80%	32,994,205	1.27%	2.99%
2015	23,080,658	13,164,444	36,245,102	1,118,140	3.08%	35,126,962	4.55%	9.65%
2016	23,484,402	13,281,671	36,766,073	753,012	2.05%	36,013,061	-0.64%	12.42%
2017	24,448,197	13,637,014	38,085,211	579,720	1.52%	37,505,491	2.01%	17.08%
2018	24,544,626	14,111,822	38,656,448	543,765	1.41%	38,112,683	0.07%	18.97%
2019	25,253,000	15,067,782	40,320,782	1,203,770	2.99%	39,117,012	1.19%	22.11%
2020	27,475,680	16,481,557	43,957,237	615,740	1.40%	43,341,497	7.49%	35.29%
2021	27,926,035	17,369,928	45,295,963	986,624	2.18%	44,309,339	0.80%	38.32%
Rate Ann%chg	3.73%	3.21%	3.52%	Ag Imprv+Site w/o growth		1.59%		

(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# 35  
County GARDEN

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	27,622,866	-	-	-	49,331,766	-	-	-	193,546,388	-	-	-
2012	26,829,406	-793,460	-2.87%	-2.87%	49,610,631	278,865	0.57%	0.57%	202,705,979	9,159,591	4.73%	4.73%
2013	39,185,028	12,355,622	46.05%	41.86%	51,489,832	1,879,201	3.79%	4.37%	202,868,478	162,499	0.08%	4.82%
2014	56,461,302	17,276,274	44.09%	104.40%	72,745,230	21,255,398	41.28%	47.46%	229,843,111	26,974,633	13.30%	18.75%
2015	75,619,377	19,158,075	33.93%	173.76%	82,641,122	9,895,892	13.60%	67.52%	257,694,649	27,851,538	12.12%	33.14%
2016	81,642,928	6,023,551	7.97%	195.56%	96,177,289	13,536,167	16.38%	94.96%	310,893,569	53,198,920	20.64%	60.63%
2017	84,994,241	3,351,313	4.10%	207.70%	86,990,676	-9,186,613	-9.55%	76.34%	357,796,101	46,902,532	15.09%	84.86%
2018	83,696,616	-1,297,625	-1.53%	203.00%	79,347,037	-7,643,639	-8.79%	60.84%	359,721,238	1,925,137	0.54%	85.86%
2019	83,643,970	-52,646	-0.06%	202.81%	79,364,907	17,870	0.02%	60.88%	359,646,637	-74,601	-0.02%	85.82%
2020	83,769,995	126,025	0.15%	203.26%	79,323,201	-41,706	-0.05%	60.80%	362,947,996	3,301,359	0.92%	87.53%
2021	83,762,246	-7,749	-0.01%	203.24%	74,876,695	-4,446,506	-5.61%	51.78%	373,773,478	10,825,482	2.98%	93.12%

Rate Ann.%chg: Irrigated 11.73% Dryland 4.26% Grassland 6.80%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	391,905	-	-	-	1,907,327	-	-	-	272,800,252	-	-	-
2012	448,654	56,749	14.48%	14.48%	3,902,275	1,994,948	104.59%	104.59%	283,496,945	10,696,693	3.92%	3.92%
2013	448,882	228	0.05%	14.54%	3,425,308	-476,967	-12.22%	79.59%	297,417,528	13,920,583	4.91%	9.02%
2014	448,700	-182	-0.04%	14.49%	3,783,125	357,817	10.45%	98.35%	363,281,468	65,863,940	22.15%	33.17%
2015	895,396	446,696	99.55%	128.47%	4,036,236	253,111	6.69%	111.62%	420,886,780	57,605,312	15.86%	54.28%
2016	895,644	248	0.03%	128.54%	4,465,491	429,255	10.64%	134.12%	494,074,921	73,188,141	17.39%	81.11%
2017	895,795	151	0.02%	128.57%	4,683,723	218,232	4.89%	145.56%	535,360,536	41,285,615	8.36%	96.25%
2018	896,170	375	0.04%	128.67%	3,123,928	-1,559,795	-33.30%	63.79%	526,784,989	-8,575,547	-1.60%	93.10%
2019	896,169	-1	0.00%	128.67%	3,087,844	-36,084	-1.16%	61.89%	526,639,527	-145,462	-0.03%	93.05%
2020	896,281	112	0.01%	128.70%	2,602,579	-485,265	-15.72%	36.45%	529,540,052	2,900,525	0.55%	94.11%
2021	896,278	-3	0.00%	128.70%	2,469,782	-132,797	-5.10%	29.49%	535,778,479	6,238,427	1.18%	96.40%

Cnty# 35  
County GARDEN

Rate Ann.%chg: Total Agric Land 6.98%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (from County Abstract Reports)<sup>(1)</sup>

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	27,617,898	39,443	700			44,043,381	106,729	413			81,700,995	133,333	613		
2012	27,622,866	39,450	700	0.00%	0.00%	49,331,766	106,772	462	11.96%	11.96%	89,688,965	135,300	663	8.18%	9.46%
2013	26,792,504	38,161	702	0.27%	0.27%	49,613,852	106,491	466	0.84%	12.90%	89,574,800	130,628	686	3.44%	13.24%
2014	39,317,508	38,367	1,025	45.96%	46.36%	51,488,551	106,355	484	3.91%	17.32%	97,239,960	127,646	762	11.09%	25.80%
2015	56,446,184	38,268	1,475	43.93%	110.65%	72,752,066	106,357	684	41.29%	65.76%	128,539,130	127,483	1,008	32.36%	66.50%
2016	75,832,743	38,623	1,963	33.11%	180.40%	82,854,584	105,492	785	14.82%	90.33%	149,636,865	127,257	1,176	16.62%	94.17%
2017	81,694,063	38,541	2,120	7.96%	202.72%	96,594,727	105,186	918	16.92%	122.53%	164,929,515	127,713	1,291	9.83%	113.25%
2018	85,119,854	38,610	2,205	4.01%	214.85%	86,467,763	104,738	826	-10.10%	100.06%	174,353,050	127,360	1,369	6.01%	126.06%
2019	83,709,687	37,969	2,205	0.00%	214.86%	79,347,029	105,542	752	-8.93%	82.18%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	83,643,970	37,939	2,205	0.00%	214.86%	79,364,886	105,566	752	0.00%	82.18%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	83,769,929	37,939	2,208	0.15%	215.34%	79,345,609	105,525	752	0.01%	82.21%	362,951,174	883,093	411	-68.12%	-32.93%

Rate Annual %chg Average Value/Acre: **12.17%**

**6.18%**

**-3.92%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	391,928	15,673	25			1,901,135	7,529	252			267,243,338	1,036,996	258		
2012	391,928	15,673	25	0.00%	0.00%	1,904,327	7,529	253	0.17%	0.17%	272,820,774	1,037,015	263	2.09%	2.09%
2013	446,295	17,848	25	0.00%	0.00%	2,258,366	9,528	237	-6.29%	-6.13%	281,741,657	1,045,925	269	2.39%	4.53%
2014	448,633	17,942	25	0.00%	0.00%	3,902,421	9,578	407	71.90%	61.36%	281,741,657	1,046,679	285	5.70%	10.48%
2015	448,881	17,952	25	0.00%	0.00%	3,701,741	9,619	385	-5.54%	52.42%	363,225,272	1,046,642	347	21.89%	34.66%
2016	895,396	17,904	50	100.00%	99.99%	4,141,433	9,624	430	11.82%	70.43%	421,522,967	1,046,603	403	16.05%	56.28%
2017	895,644	17,909	50	0.00%	99.99%	4,465,491	9,332	479	11.20%	89.52%	494,543,376	1,046,404	473	17.35%	83.39%
2018	895,796	17,912	50	0.00%	99.99%	4,924,995	9,257	532	11.18%	110.72%	535,450,006	1,046,399	512	8.27%	98.56%
2019	896,170	17,919	50	0.00%	99.99%	3,123,929	2,014	1,551	191.60%	514.45%	526,809,440	1,045,783	504	-1.56%	95.47%
2020	896,170	17,919	50	0.00%	99.99%	3,087,844	1,964	1,572	1.33%	522.64%	526,639,537	1,045,746	504	-0.03%	95.41%
2021	896,169	17,919	50	0.00%	99.99%	2,594,159	1,268	2,046	30.13%	710.23%	529,557,040	1,045,745	506	0.55%	96.50%

**35**  
**GARDEN**

Rate Annual %chg Average Value/Acre: **6.99%**

(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  
Aglad 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
1,874	GARDEN	22,846,043	15,197,447	89,675,040	49,563,976	13,676,570	0	5,040	535,778,479	28,921,605	17,390,925	89,619	773,144,744
cnty sectorvalue % of total value:		2.95%	1.97%	11.60%	6.41%	1.77%		0.00%	69.30%	3.74%	2.25%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
224	LEWELLEN	67,783	644,275	2,364,068	6,236,361	944,705	0	0	0	0	0	0	10,257,192
11.95%	%sector of county sector	0.30%	4.24%	2.64%	12.58%	6.91%							1.33%
	%sector of municipality	0.66%	6.28%	23.05%	60.80%	9.21%							100.00%
884	OSHKOSH	769,608	1,181,021	2,732,776	22,156,276	4,920,511	0	0	17,938	0	0	0	31,778,130
47.17%	%sector of county sector	3.37%	7.77%	3.05%	44.70%	35.98%			0.00%				4.11%
	%sector of municipality	2.42%	3.72%	8.60%	69.72%	15.48%			0.06%				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												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
1,108	Total Municipalities	837,391	1,825,296	5,096,844	28,392,637	5,865,216	0	0	17,938	0	0	0	42,035,322
59.12%	%all municip.sectors of cnty	3.67%	12.01%	5.68%	57.28%	42.89%			0.00%				5.44%