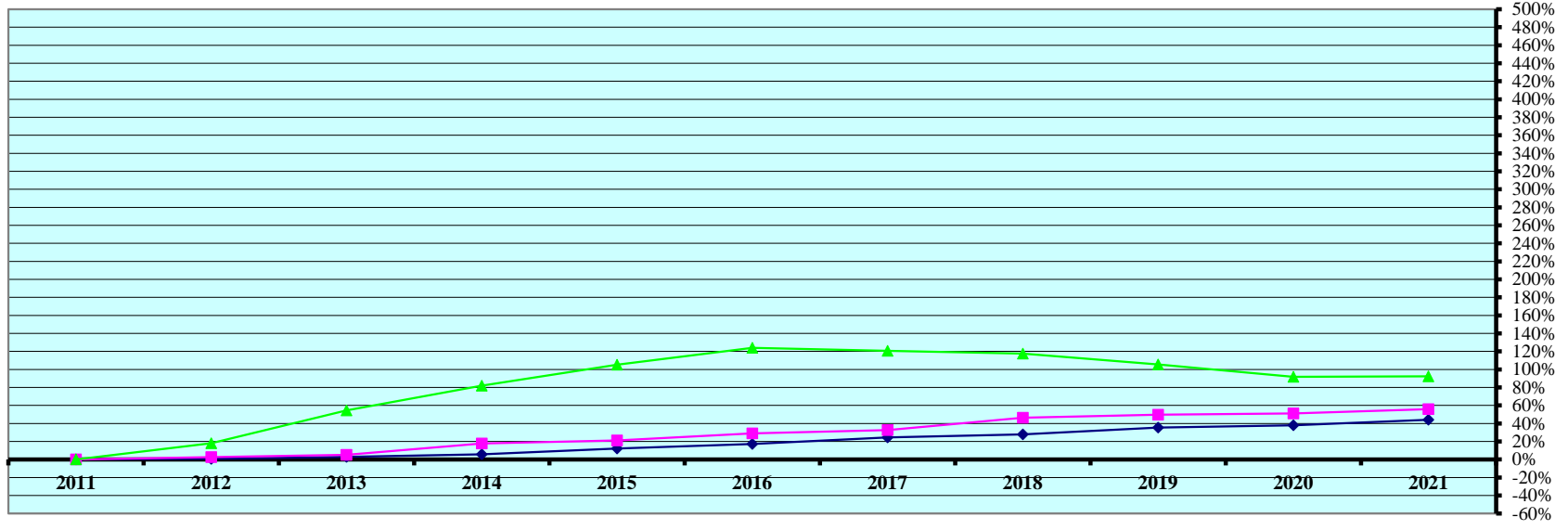


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021

ResRec
Comm&Indust
Total Agland



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	168,710,649	-	-	-	56,771,251	-	-	-	552,933,015	-	-	-
2012	169,830,902	1,120,253	0.66%	0.66%	58,309,184	1,537,933	2.71%	2.71%	653,023,367	100,090,352	18.10%	18.10%
2013	173,443,914	3,613,012	2.13%	2.81%	59,740,811	1,431,627	2.46%	5.23%	854,559,587	201,536,220	30.86%	54.55%
2014	178,558,445	5,114,531	2.95%	5.84%	66,866,350	7,125,539	11.93%	17.78%	1,006,040,951	151,481,364	17.73%	81.95%
2015	188,983,728	10,425,283	5.84%	12.02%	68,726,161	1,859,811	2.78%	21.06%	1,135,150,470	129,109,519	12.83%	105.30%
2016	197,928,546	8,944,818	4.73%	17.32%	73,200,415	4,474,254	6.51%	28.94%	1,238,408,745	103,258,275	9.10%	123.97%
2017	210,009,984	12,081,438	6.10%	24.48%	75,293,928	2,093,513	2.86%	32.63%	1,219,860,408	-18,548,337	-1.50%	120.62%
2018	215,620,839	5,610,855	2.67%	27.81%	83,160,095	7,866,167	10.45%	46.48%	1,203,519,888	-16,340,520	-1.34%	117.66%
2019	228,398,828	12,777,989	5.93%	35.38%	84,962,581	1,802,486	2.17%	49.66%	1,136,001,165	-67,518,723	-5.61%	105.45%
2020	232,955,194	4,556,366	1.99%	38.08%	85,814,391	851,810	1.00%	51.16%	1,060,016,521	-75,984,644	-6.69%	91.71%
2021	243,104,636	10,149,442	4.36%	44.10%	88,490,937	2,676,546	3.12%	55.87%	1,063,272,548	3,256,027	0.31%	92.30%

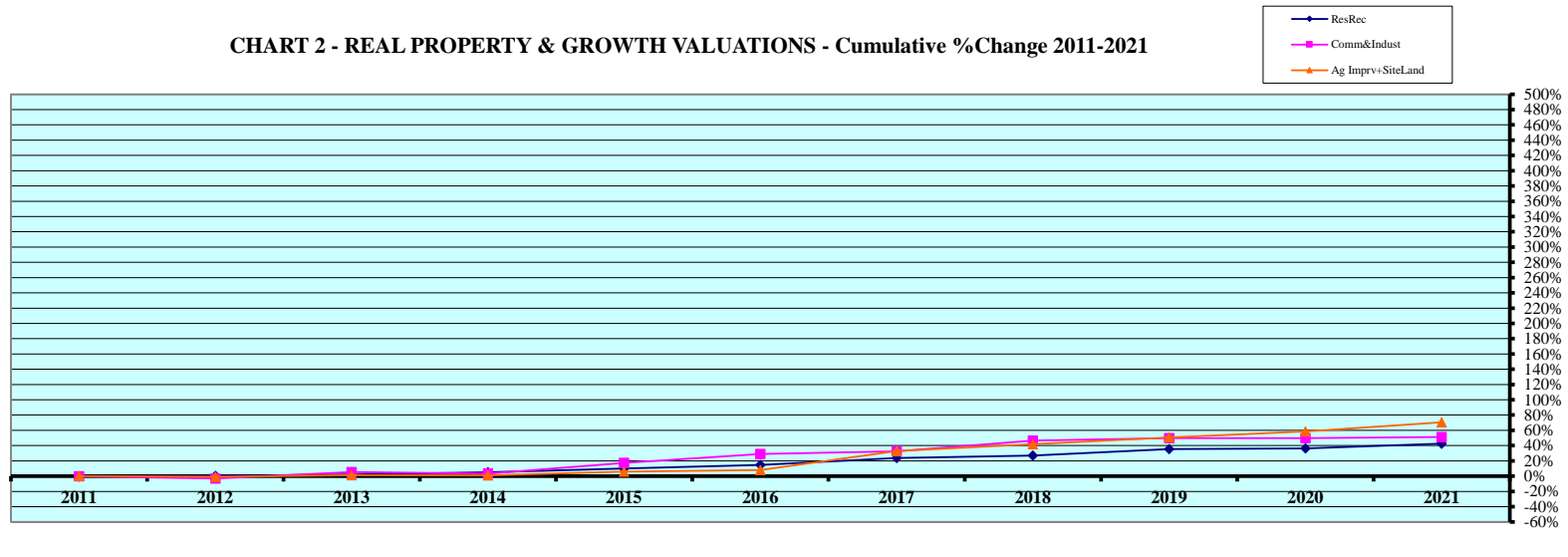
Rate Annual %chg: Residential & Recreational **3.72%** Commercial & Industrial **4.54%** Agricultural Land **6.76%**

Cnty# **48**
County **JEFFERSON**

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	168,710,649	876,784	0.52%	167,833,865	-	-0.52%	56,771,251	120,241	0.21%	56,651,010	-	-0.21%						
2012	169,830,902	622,344	0.37%	169,208,558	0.30%	0.30%	58,309,184	3,323,690	5.70%	54,985,494	-3.15%	-3.15%						
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	2.00%	59,740,811	0	0.00%	59,740,811	2.46%	5.23%						
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	4.90%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	3.40%						
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	9.98%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	17.43%						
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	14.63%	73,200,415	0	0.00%	73,200,415	6.51%	28.94%						
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	23.70%	75,293,928	0	0.00%	75,293,928	2.86%	32.63%						
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	26.84%	83,160,095	27,278	0.03%	83,132,817	10.41%	46.43%						
2019	228,398,828	0	0.00%	228,398,828	5.93%	35.38%	84,962,581	0	0.00%	84,962,581	2.17%	49.66%						
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	36.34%	85,814,391	777,726	0.91%	85,036,665	0.09%	49.79%						
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	42.54%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	51.25%						
Rate Ann%chg	3.72%			Resid & Recreat w/o growth			2.71%			4.54%			C & I w/o growth			1.94%		

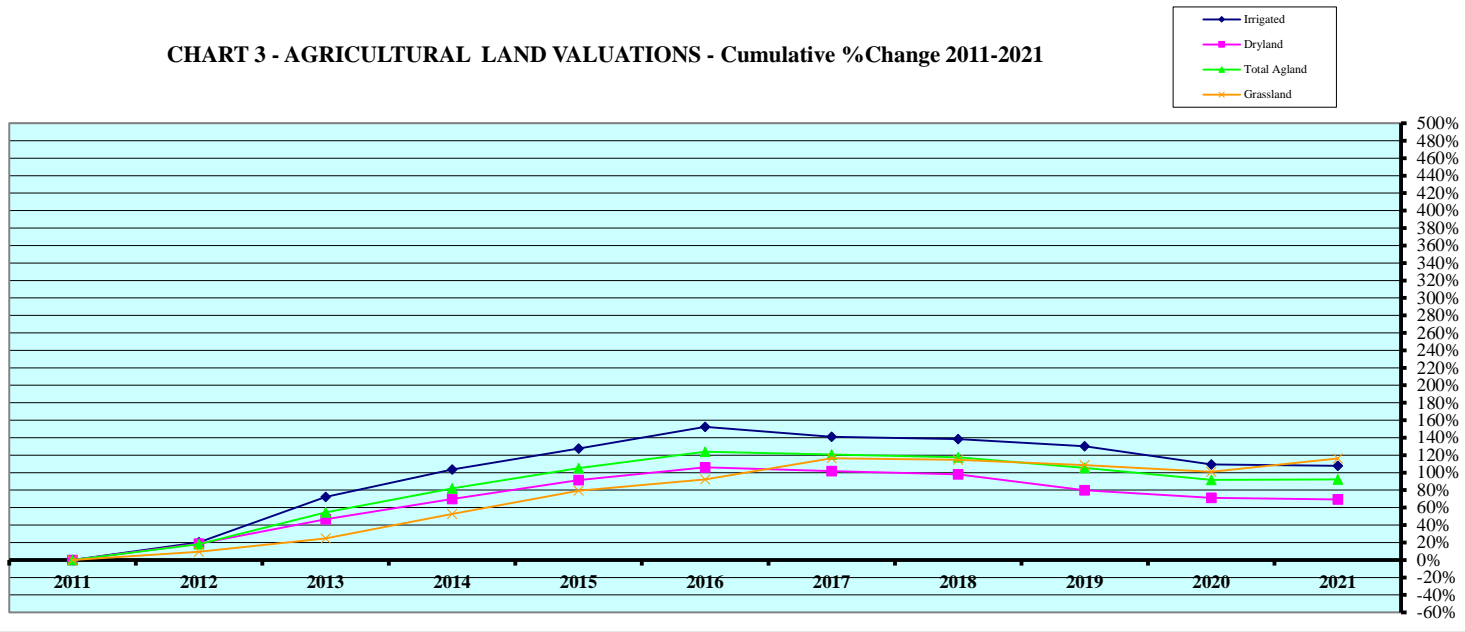
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	46,569,522	32,254,188	78,823,710	2,721,689	3.45%	76,102,021	-	-		
2012	46,044,174	34,172,173	80,216,347	1,989,274	2.48%	78,227,073	-0.76%	-0.76%		
2013	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-0.48%	1.28%		
2014	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	0.98%		
2015	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	6.05%		
2016	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	8.00%		
2017	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	32.83%		
2018	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	41.71%		
2019	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	50.68%		
2020	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	58.65%		
2021	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	70.48%		
Rate Ann%chg	2.04%		9.91%		5.91%		Ag Imprv+Site w/o growth		1.81%	

(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# 48
County JEFFERSON

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	237,723,129	-	-	-	236,717,605	-	-	-	77,691,739	-	-	-
2012	286,020,111	48,296,982	20.32%	20.32%	281,142,125	44,424,520	18.77%	18.77%	84,999,257	7,307,518	9.41%	9.41%
2013	409,345,528	123,325,417	43.12%	72.19%	347,000,973	65,858,848	23.43%	46.59%	96,875,092	11,875,835	13.97%	24.69%
2014	483,909,431	74,563,903	18.22%	103.56%	402,119,729	55,118,756	15.88%	69.87%	118,631,272	21,756,180	22.46%	52.69%
2015	540,940,862	57,031,431	11.79%	127.55%	452,998,724	50,878,995	12.65%	91.37%	139,339,377	20,708,105	17.46%	79.35%
2016	600,075,926	59,135,064	10.93%	152.43%	487,859,993	34,861,269	7.70%	106.09%	149,345,629	10,006,252	7.18%	92.23%
2017	572,832,170	-27,243,756	-4.54%	140.97%	477,742,372	-10,117,621	-2.07%	101.82%	168,175,319	18,829,690	12.61%	116.46%
2018	566,902,872	-5,929,298	-1.04%	138.47%	468,777,307	-8,965,065	-1.88%	98.03%	166,796,868	-1,378,451	-0.82%	114.69%
2019	547,351,801	-19,551,071	-3.45%	130.25%	425,612,384	-43,164,923	-9.21%	79.80%	162,114,812	-4,682,056	-2.81%	108.66%
2020	497,929,089	-49,422,712	-9.03%	109.46%	405,056,548	-20,555,836	-4.83%	71.11%	156,132,266	-5,982,546	-3.69%	100.96%
2021	493,739,430	-4,189,659	-0.84%	107.70%	400,642,960	-4,413,588	-1.09%	69.25%	168,040,170	11,907,904	7.63%	116.29%

Rate Ann.%chg: Irrigated **7.58%** Dryland **5.40%** Grassland **8.02%**

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	800,542	-	-	-	0	-	-	-	552,933,015	-	-	-
2012	861,874	61,332	7.66%	7.66%	0	0	-	-	653,023,367	100,090,352	18.10%	18.10%
2013	882,704	20,830	2.42%	10.26%	455,290	455,290	-	-	854,559,587	201,536,220	30.86%	54.55%
2014	930,979	48,275	5.47%	16.29%	449,540	-5,750	-1.26%	-	1,006,040,951	151,481,364	17.73%	81.95%
2015	1,126,238	195,259	20.97%	40.68%	745,269	295,729	65.78%	-	1,135,150,470	129,109,519	12.83%	105.30%
2016	1,096,747	-29,491	-2.62%	37.00%	30,450	-714,819	-95.91%	-	1,238,408,745	103,258,275	9.10%	123.97%
2017	1,080,097	-16,650	-1.52%	34.92%	30,450	0	0.00%	-	1,219,860,408	-18,548,337	-1.50%	120.62%
2018	1,012,391	-67,706	-6.27%	26.46%	30,450	0	0.00%	-	1,203,519,888	-16,340,520	-1.34%	117.66%
2019	891,718	-120,673	-11.92%	11.39%	30,450	0	0.00%	-	1,136,001,165	-67,518,723	-5.61%	105.45%
2020	868,168	-23,550	-2.64%	8.45%	30,450	0	0.00%	-	1,060,016,521	-75,984,644	-6.69%	91.71%
2021	819,538	-48,630	-5.60%	2.37%	30,450	0	0.00%	-	1,063,272,548	3,256,027	0.31%	92.30%

Cnty# **48**
County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **6.76%**

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	196,588,604	79,544	2,471			225,870,075	148,681	1,519			81,700,995	133,333	613		
2012	237,396,947	80,887	2,935	18.75%	18.75%	236,959,674	147,421	1,607	5.81%	5.81%	89,688,965	135,300	663	8.18%	9.46%
2013	280,876,839	81,557	3,444	17.34%	39.35%	283,530,162	147,148	1,927	19.88%	26.84%	89,574,800	130,628	686	3.44%	13.24%
2014	399,790,932	84,602	4,726	37.21%	91.21%	352,228,156	144,846	2,432	26.20%	60.07%	97,239,960	127,646	762	11.09%	25.80%
2015	468,590,825	87,206	5,373	13.71%	117.42%	410,717,881	143,184	2,868	17.96%	88.82%	128,539,130	127,483	1,008	32.36%	66.50%
2016	541,012,316	94,751	5,710	6.26%	131.03%	452,779,590	136,384	3,320	15.74%	118.53%	149,636,865	127,257	1,176	16.62%	94.17%
2017	594,442,123	95,729	6,210	8.75%	151.26%	492,193,699	135,706	3,627	9.25%	138.74%	164,929,515	127,713	1,291	9.83%	113.25%
2018	573,913,371	97,697	5,874	-5.40%	137.69%	477,411,996	133,119	3,586	-1.12%	136.07%	174,353,050	127,360	1,369	6.01%	126.06%
2019	563,402,087	97,789	5,761	-1.92%	133.12%	471,047,016	132,231	3,562	-0.67%	134.49%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	545,914,061	98,650	5,534	-3.95%	123.91%	426,728,549	131,192	3,253	-8.69%	114.11%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	497,244,752	99,195	5,013	-9.42%	102.83%	405,332,424	130,511	3,106	-4.52%	104.44%	156,270,704	105,192	1,486	15.23%	142.44%

Rate Annual %chg Average Value/Acre: **7.33%**

7.41%

9.26%

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	720,253	5,540	130			30,450	61	500			500,253,101	338,864	1,476		
2012	795,483	5,485	145	11.56%	11.56%	30,450	61	500	0.00%	0.00%	552,847,827	338,695	1,632	10.57%	10.57%
2013	874,194	5,464	160	10.32%	23.08%	30,450	61	500	0.00%	0.00%	650,525,389	338,701	1,921	17.67%	30.10%
2014	895,245	5,266	170	6.25%	30.77%	30,450	61	500	0.00%	0.00%	650,525,389	338,852	2,509	30.62%	69.94%
2015	944,266	5,103	185	8.84%	42.33%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	99.66%
2016	1,142,143	4,966	230	24.31%	76.92%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	126.61%
2017	1,094,999	4,761	230	0.00%	76.92%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	147.27%
2018	1,054,026	4,684	225	-2.16%	73.10%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	143.92%
2019	1,017,471	4,625	220	-2.23%	69.23%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	140.07%
2020	907,405	4,426	205	-6.81%	57.71%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	126.68%
2021	885,028	4,425	200	-2.45%	53.85%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	111.52%

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JEFFERSON

Rate Annual %chg Average Value/Acre: **7.78%**

(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
7,240	JEFFERSON	85,397,077	103,993,108	112,547,520	241,744,226	75,477,545	13,013,392	1,360,410	1,063,272,548	58,009,896	86,166,159	0	1,840,981,881
cnty sectorvalue % of total value:		4.64%	5.65%	6.11%	13.13%	4.10%	0.71%	0.07%	57.76%	3.15%	4.68%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	381,644	358,465	49,658	5,228,023	5,553,625	0	0	0	0	0	0	11,571,415
2.29%	%sector of county sector	0.45%	0.34%	0.04%	2.16%	7.36%							0.63%
	%sector of municipality	3.30%	3.10%	0.43%	45.18%	47.99%							100.00%
260	DILLER	3,439,402	1,186,698	29,142	7,442,996	1,788,599	0	0	0	0	0	0	13,886,837
3.59%	%sector of county sector	4.03%	1.14%	0.03%	3.08%	2.37%							0.75%
	%sector of municipality	24.77%	8.55%	0.21%	53.60%	12.88%							100.00%
132	ENDICOTT	50,880	528,596	2,760,969	3,400,611	80,371	0	0	0	0	0	0	6,821,427
1.82%	%sector of county sector	0.06%	0.51%	2.45%	1.41%	0.11%							0.37%
	%sector of municipality	0.75%	7.75%	40.47%	49.85%	1.18%							100.00%
3,942	FAIRBURY	8,844,391	4,097,936	3,851,966	96,635,057	30,102,277	2,509,361	0	0	0	0	0	146,040,988
54.45%	%sector of county sector	10.36%	3.94%	3.42%	39.97%	39.88%	19.28%						7.93%
	%sector of municipality	6.06%	2.81%	2.64%	66.17%	20.61%	1.72%						100.00%
49	HARBINE	234,299	275,590	3,817	1,415,852	201,786	0	0	0	0	0	0	2,131,344
0.68%	%sector of county sector	0.27%	0.27%	0.00%	0.59%	0.27%							0.12%
	%sector of municipality	10.99%	12.93%	0.18%	66.43%	9.47%							100.00%
118	JANSEN	293,947	368,071	278,547	2,331,540	16,447,071	0	0	101,376	0	0	0	19,820,552
1.63%	%sector of county sector	0.34%	0.35%	0.25%	0.96%	21.79%			0.01%				1.08%
	%sector of municipality	1.48%	1.86%	1.41%	11.76%	82.98%			0.51%				100.00%
409	PLYMOUTH	1,881,922	607,793	630,201	14,765,782	10,705,022	585,907	0	0	0	0	0	29,176,627
5.65%	%sector of county sector	2.20%	0.58%	0.56%	6.11%	14.18%	0.78%						38.66%
	%sector of municipality	6.45%	2.08%	2.16%	50.61%	36.69%	2.01%						100.00%
69	REYNOLDS	87,838	117,495	23,805	1,461,182	1,373,782	0	0	0	0	0	0	3,064,102
0.95%	%sector of county sector	0.10%	0.11%	0.02%	0.60%	1.82%							23.55%
	%sector of municipality	2.87%	3.83%	0.78%	47.69%	44.83%							100.00%
61	STEELE CITY	38,586	353,867	1,260,127	1,268,184	47,481	0	565	0	0	0	0	2,968,810
0.84%	%sector of county sector	0.05%	0.34%	1.12%	0.52%	0.06%		0.04%					0.28%
	%sector of municipality	1.30%	11.92%	42.45%	42.72%	1.60%		0.02%					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
	%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
	%sector of county sector												
	%sector of municipality												
5,206	Total Municipalities	15,252,909	7,894,511	8,888,232	133,949,227	66,300,014	3,095,268	565	101,376	0	0	0	235,482,102
71.91%	%all municip.sectors of cnty	17.86%	7.59%	7.90%	55.41%	87.84%	23.79%	0.04%	0.01%				12.79%

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