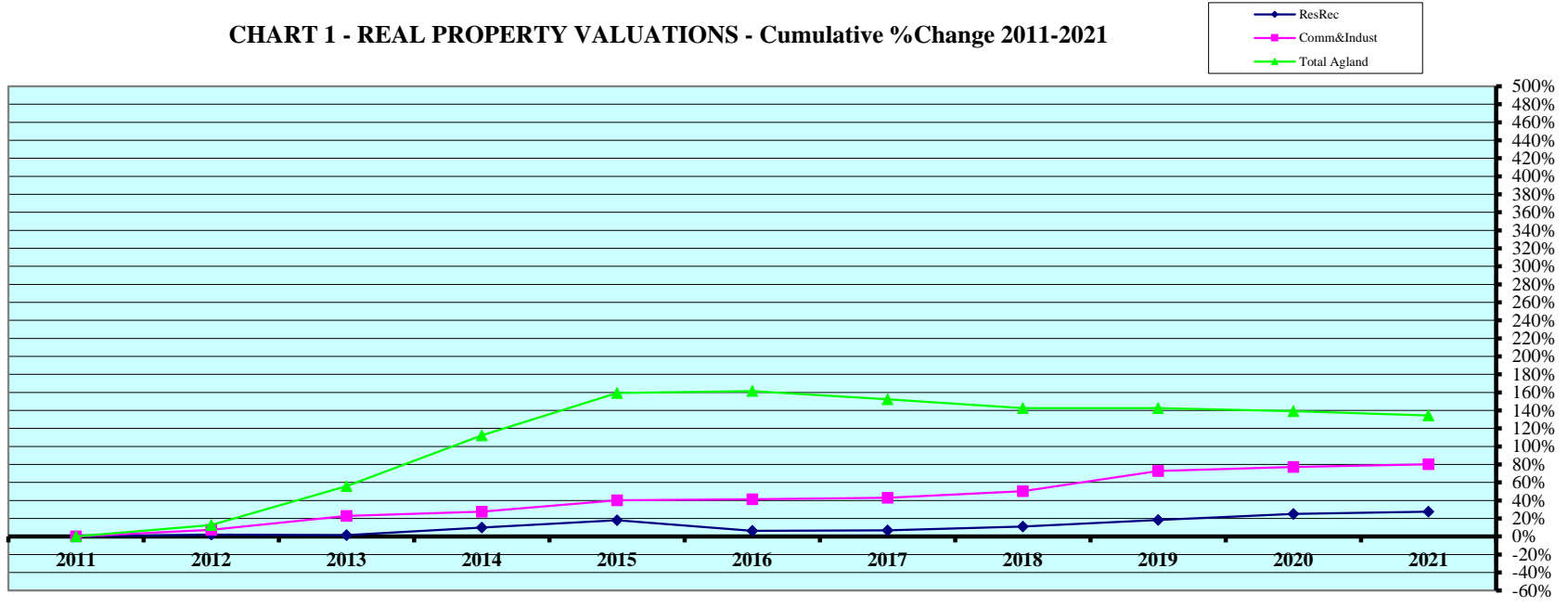


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



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	288,482,170	-	-	-	71,154,462	-	-	-	601,148,199	-	-	-
2012	294,545,578	6,063,408	2.10%	2.10%	76,405,158	5,250,696	7.38%	7.38%	677,592,474	76,444,275	12.72%	12.72%
2013	292,511,588	-2,033,990	-0.69%	1.40%	87,429,003	11,023,845	14.43%	22.87%	937,428,313	259,835,839	38.35%	55.94%
2014	316,759,410	24,247,822	8.29%	9.80%	90,779,753	3,350,750	3.83%	27.58%	1,275,729,596	338,301,283	36.09%	112.22%
2015	340,913,018	24,153,608	7.63%	18.17%	99,831,964	9,052,211	9.97%	40.30%	1,559,165,373	283,435,777	22.22%	159.36%
2016	306,263,135	-34,649,883	-10.16%	6.16%	100,614,024	782,060	0.78%	41.40%	1,571,801,414	12,636,041	0.81%	161.47%
2017	307,824,158	1,561,023	0.51%	6.70%	101,659,312	1,045,288	1.04%	42.87%	1,517,378,410	-54,423,004	-3.46%	152.41%
2018	320,686,143	12,861,985	4.18%	11.16%	106,965,598	5,306,286	5.22%	50.33%	1,458,841,143	-58,537,267	-3.86%	142.68%
2019	341,154,541	20,468,398	6.38%	18.26%	122,818,224	15,852,626	14.82%	72.61%	1,458,536,231	-304,912	-0.02%	142.63%
2020	360,525,016	19,370,475	5.68%	24.97%	126,083,642	3,265,418	2.66%	77.20%	1,438,457,819	-20,078,412	-1.38%	139.29%
2021	367,942,924	7,417,908	2.06%	27.54%	128,193,317	2,109,675	1.67%	80.16%	1,408,640,039	-29,817,780	-2.07%	134.32%

Rate Annual %chg: Residential & Recreational **2.46%**

Commercial & Industrial **6.06%**

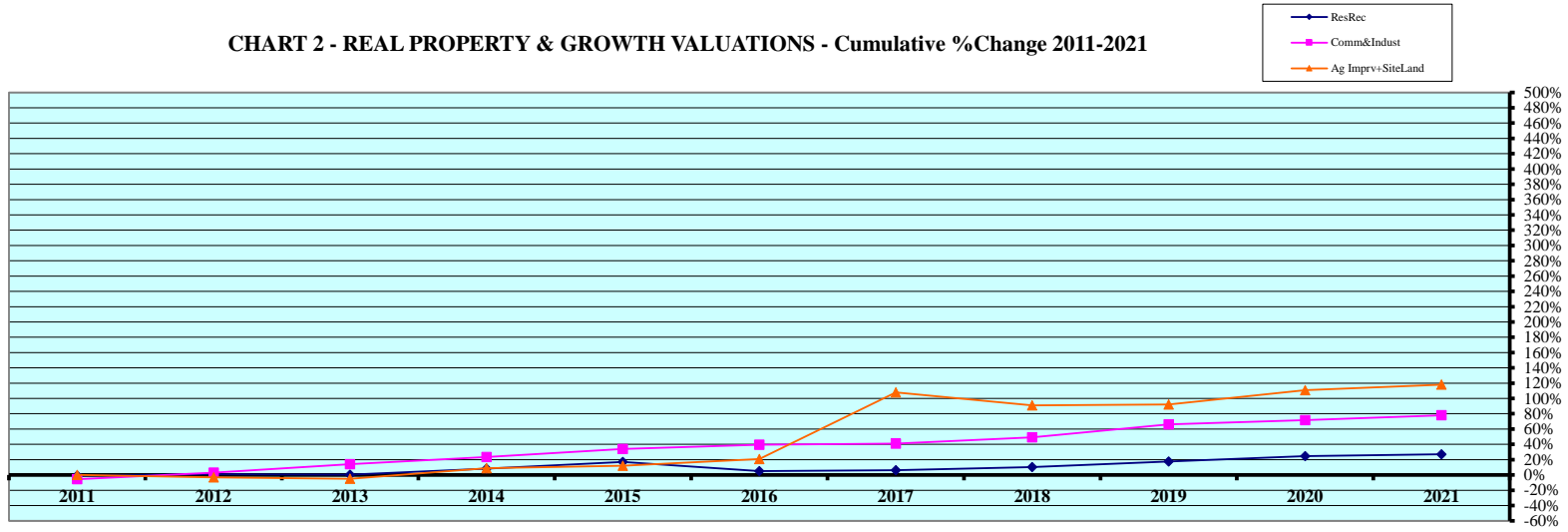
Agricultural Land **8.89%**

Cnty# **69**
County **PHELPS**

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	288,482,170	2,317,925	0.80%	286,164,245	-	-0.80%	71,154,462	3,978,845	5.59%	67,175,617	-	-5.59%	
2012	294,545,578	3,567,407	1.21%	290,978,171	0.87%	0.87%	76,405,158	3,075,170	4.02%	73,329,988	3.06%	3.06%	
2013	292,511,588	3,445,907	1.18%	289,065,681	-1.86%	0.20%	87,429,003	6,264,645	7.17%	81,164,358	6.23%	14.07%	
2014	316,759,410	4,577,864	1.45%	312,181,546	6.72%	8.22%	90,779,753	3,000,565	3.31%	87,779,188	0.40%	23.36%	
2015	340,913,018	3,706,449	1.09%	337,206,569	6.46%	16.89%	99,831,964	4,509,805	4.52%	95,322,159	5.00%	33.97%	
2016	306,263,135	3,039,105	0.99%	303,224,030	-11.06%	5.11%	100,614,024	1,337,960	1.33%	99,276,064	-0.56%	39.52%	
2017	307,824,158	1,813,408	0.59%	306,010,750	-0.08%	6.08%	101,659,312	1,356,985	1.33%	100,302,327	-0.31%	49.96%	
2018	320,686,143	2,253,553	0.70%	318,432,590	3.45%	10.38%	106,965,598	920,190	0.86%	106,045,408	4.31%	49.04%	
2019	341,154,541	1,818,973	0.53%	339,335,568	5.82%	17.63%	122,818,224	4,664,619	3.80%	118,153,605	10.46%	66.05%	
2020	360,525,016	1,409,955	0.39%	359,115,061	5.26%	24.48%	126,083,642	3,960,455	3.14%	122,123,187	-0.57%	71.63%	
2021	367,942,924	1,426,782	0.39%	366,516,142	1.66%	27.05%	128,193,317	1,561,140	1.22%	126,632,177	0.44%	77.97%	
Rate Ann%chg	2.46%			Resid & Recreat w/o growth			6.06%			C & I w/o growth			2.85%

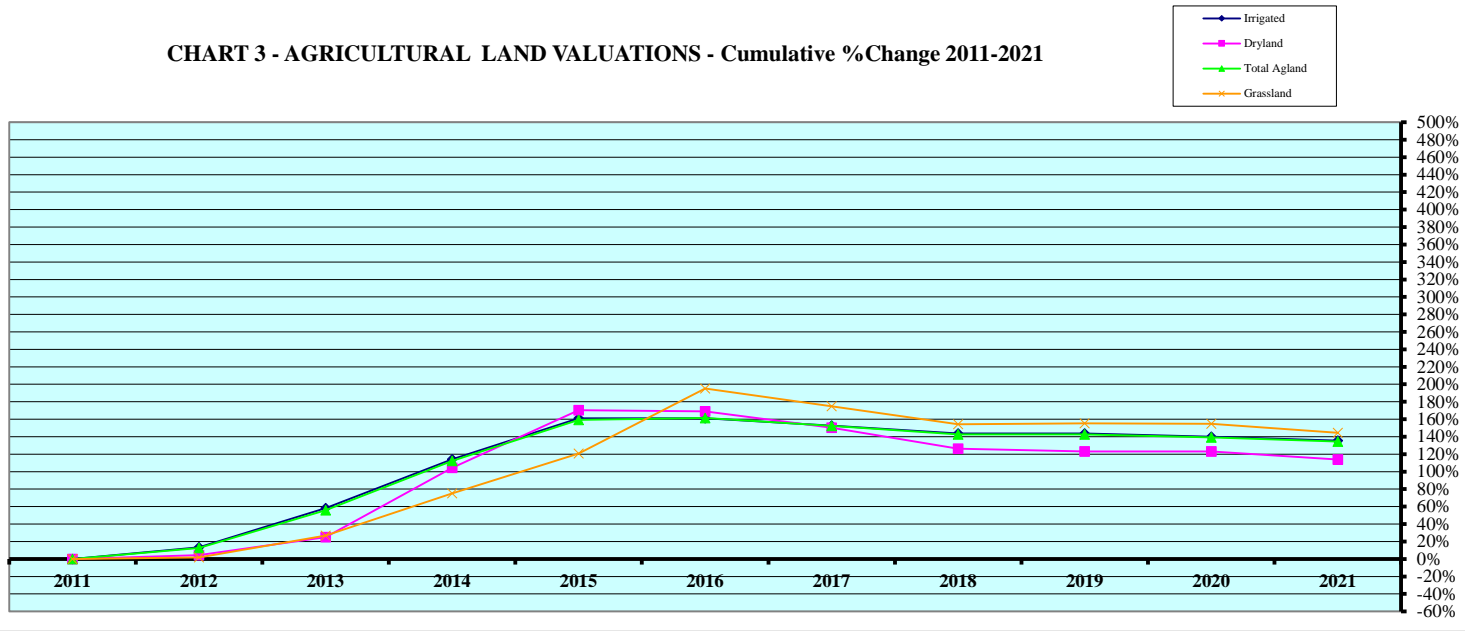
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	42,566,890	25,993,473	68,560,363	1,474,885	2.15%	67,085,478	-	-
2012	42,013,250	26,951,871	68,965,121	2,633,025	3.82%	66,332,096	-3.25%	-3.25%
2013	43,048,985	24,539,530	67,588,515	2,475,301	3.66%	65,113,214	-5.59%	-5.03%
2014	48,646,786	29,517,429	78,164,215	3,475,900	4.45%	74,688,315	10.50%	8.94%
2015	52,302,935	28,398,714	80,701,649	3,831,371	4.75%	76,870,278	-1.66%	12.12%
2016	55,127,595	29,537,887	84,665,482	1,902,520	2.25%	82,762,962	2.55%	20.72%
2017	107,716,190	39,719,469	147,435,659	4,844,380	3.29%	142,591,279	68.42%	107.98%
2018	92,000,773	40,718,196	132,718,969	1,800,418	1.36%	130,918,551	-11.20%	90.95%
2019	89,994,155	43,882,549	133,876,704	2,220,812	1.66%	131,655,892	-0.80%	92.03%
2020	99,421,265	46,798,286	146,219,551	1,637,920	1.12%	144,581,631	8.00%	110.88%
2021	103,141,710	47,334,296	150,476,006	1,001,680	0.67%	149,474,326	2.23%	118.02%
Rate Ann%chg	9.25%	6.18%	8.18%	Ag Imprv+Site w/o growth			6.92%	

(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# 69
County PHELPS

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	560,857,189	-	-	-	19,149,837	-	-	-	17,857,500	-	-	-
2012	636,201,958	75,344,769	13.43%	13.43%	19,995,168	845,331	4.41%	4.41%	18,189,259	331,759	1.86%	1.86%
2013	887,074,847	250,872,889	39.43%	58.16%	23,947,726	3,952,558	19.77%	25.05%	22,662,984	4,473,725	24.60%	26.91%
2014	1,201,449,428	314,374,581	35.44%	114.22%	39,141,121	15,193,395	63.44%	104.39%	31,280,900	8,617,916	38.03%	75.17%
2015	1,464,159,382	262,709,954	21.87%	161.06%	51,772,152	12,631,031	32.27%	170.35%	39,406,031	8,125,131	25.97%	120.67%
2016	1,463,830,930	-328,452	-0.02%	161.00%	51,503,869	-268,283	-0.52%	168.95%	52,711,170	13,305,139	33.76%	195.18%
2017	1,416,505,495	-47,325,435	-3.23%	152.56%	47,919,003	-3,584,866	-6.96%	150.23%	49,058,398	-3,652,772	-6.93%	174.72%
2018	1,366,207,864	-50,297,631	-3.55%	143.59%	43,343,799	-4,575,204	-9.55%	126.34%	45,409,661	-3,648,737	-7.44%	154.29%
2019	1,366,391,915	184,051	0.01%	143.63%	42,705,374	-638,425	-1.47%	123.01%	45,568,425	158,764	0.35%	155.18%
2020	1,346,362,277	-20,029,638	-1.47%	140.05%	42,738,878	33,504	0.08%	123.18%	45,505,419	-63,006	-0.14%	154.83%
2021	1,320,377,045	-25,985,232	-1.93%	135.42%	40,937,291	-1,801,587	-4.22%	113.77%	43,675,890	-1,829,529	-4.02%	144.58%

Rate Ann.%chg: Irrigated **8.94%** Dryland **7.89%** Grassland **9.36%**

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	7,726	-	-	-	3,275,947	-	-	-	601,148,199	-	-	-
2012	8,159	433	5.60%	5.60%	3,197,930	-78,017	-2.38%	-2.38%	677,592,474	76,444,275	12.72%	12.72%
2013	8,666	507	6.21%	12.17%	3,734,090	536,160	16.77%	13.99%	937,428,313	259,835,839	38.35%	55.94%
2014	9,513	847	9.77%	23.13%	3,848,634	114,544	3.07%	17.48%	1,275,729,596	338,301,283	36.09%	112.22%
2015	10,685	1,172	12.32%	38.30%	3,817,123	-31,511	-0.82%	16.52%	1,559,165,373	283,435,777	22.22%	159.36%
2016	13,187	2,502	23.42%	70.68%	3,742,258	-74,865	-1.96%	14.23%	1,571,801,414	12,636,041	0.81%	161.47%
2017	12,934	-253	-1.92%	67.41%	3,882,580	140,322	3.75%	18.52%	1,517,378,410	-54,423,004	-3.46%	152.41%
2018	12,812	-122	-0.94%	65.83%	3,867,007	-15,573	-0.40%	18.04%	1,458,841,143	-58,537,267	-3.86%	142.68%
2019	10,913	-1,899	-14.82%	41.25%	3,859,604	-7,403	-0.19%	17.82%	1,458,536,231	-304,912	-0.02%	142.63%
2020	17,709	6,796	62.27%	129.21%	3,833,536	-26,068	-0.68%	17.02%	1,438,457,819	-20,078,412	-1.38%	139.29%
2021	17,715	6	0.03%	129.29%	3,632,098	-201,438	-5.25%	10.87%	1,408,640,039	-29,817,780	-2.07%	134.32%

Cnty# **69**
County **PHELPS**

Rate Ann.%chg: Total Agric Land **8.89%**

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	451,997,029	253,992	1,780			18,620,377	19,413	959			81,700,995	133,333	613		
2012	560,684,875	254,250	2,205	23.92%	23.92%	19,232,685	19,454	989	3.07%	3.07%	89,688,965	135,300	663	8.18%	9.46%
2013	635,701,167	254,155	2,501	13.42%	40.55%	19,994,718	19,282	1,037	4.89%	8.11%	89,574,800	130,628	686	3.44%	13.24%
2014	880,783,872	254,593	3,460	38.32%	94.41%	23,869,868	19,221	1,242	19.76%	29.47%	97,239,960	127,646	762	11.09%	25.80%
2015	1,201,308,283	257,033	4,674	35.10%	162.63%	39,306,147	19,657	2,000	61.01%	108.47%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,464,212,613	257,369	5,689	21.73%	219.69%	51,430,529	19,581	2,626	31.35%	173.83%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,464,073,529	257,365	5,689	-0.01%	219.67%	51,581,812	19,683	2,621	-0.22%	173.22%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,413,413,279	257,437	5,490	-3.49%	208.52%	47,952,299	19,610	2,445	-6.69%	154.93%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,366,197,832	258,194	5,291	-3.62%	197.34%	43,322,341	19,241	2,252	-7.92%	134.74%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,366,553,386	258,269	5,291	0.00%	197.33%	42,705,375	18,943	2,254	0.12%	135.04%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,346,399,787	258,152	5,216	-1.43%	193.08%	42,748,066	18,961	2,255	0.00%	135.05%	45,555,794	37,605	1,211	-6.04%	97.70%

Rate Annual %chg Average Value/Acre: **11.35%**

8.92%

7.05%

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	8,279	237	35			2,543,269	3,191	797			490,669,239	316,887	1,548		
2012	8,279	237	35	0.00%	0.00%	3,026,192	3,199	946	18.69%	18.69%	600,803,603	316,791	1,897	22.48%	22.48%
2013	8,279	237	35	0.00%	0.00%	3,026,097	3,199	946	0.00%	18.69%	677,234,988	316,636	2,139	12.78%	38.13%
2014	8,408	240	35	0.02%	0.03%	3,386,122	3,405	995	5.13%	24.78%	677,234,988	316,522	2,938	37.38%	89.77%
2015	8,595	246	35	0.00%	0.03%	3,661,500	3,706	988	-0.67%	23.94%	1,275,579,452	319,583	3,991	35.84%	157.77%
2016	9,641	275	35	0.01%	0.04%	3,692,036	3,742	987	-0.13%	23.78%	1,559,020,945	319,514	4,879	22.25%	215.12%
2017	11,023	315	35	0.00%	0.04%	3,692,759	3,755	983	-0.32%	23.38%	1,572,117,577	319,385	4,922	0.88%	217.90%
2018	12,864	368	35	-0.04%	0.01%	3,882,580	3,958	981	-0.25%	23.07%	1,517,412,741	319,452	4,750	-3.50%	206.77%
2019	12,812	366	35	0.02%	0.02%	3,867,007	3,943	981	-0.03%	23.04%	1,458,823,595	319,262	4,569	-3.80%	195.10%
2020	10,913	312	35	0.01%	0.03%	3,859,604	3,934	981	0.04%	23.09%	1,458,697,702	319,217	4,570	0.01%	195.12%
2021	17,082	488	35	-0.02%	0.01%	3,833,536	3,896	984	0.29%	23.45%	1,438,554,265	319,102	4,508	-1.35%	191.15%

69
PHELPS

Rate Annual %chg Average Value/Acre: **11.28%**

(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
8,968	PHELPS	123,665,685	67,796,369	23,356,567	367,940,501	106,294,706	21,898,611	2,423	1,408,640,039	103,092,185	48,188,654	1,652,410	2,272,528,150
cnty sectorvalue % of total value:		5.44%	2.98%	1.03%	16.19%	4.68%	0.96%	0.00%	61.99%	4.54%	2.12%	0.07%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
131	ATLANTA	1,342,506	122,898	444,539	3,119,751	1,946,292	0	0	0	0	0	0	6,975,986
1.46%	%sector of county sector	1.09%	0.18%	1.90%	0.85%	1.83%							0.31%
	%sector of municipality	19.24%	1.76%	6.37%	44.72%	27.90%							100.00%
750	BERTRAND	1,390,998	415,790	86,729	27,516,788	3,182,464	0	0	0	0	0	0	32,592,769
8.36%	%sector of county sector	1.12%	0.61%	0.37%	7.48%	2.99%							1.43%
	%sector of municipality	4.27%	1.28%	0.27%	84.43%	9.76%							100.00%
194	FUNK	700,941	273,375	755,228	8,861,630	4,224,817	0	0	0	0	0	0	14,815,991
2.16%	%sector of county sector	0.57%	0.40%	3.23%	2.41%	3.97%							0.65%
	%sector of municipality	4.73%	1.85%	5.10%	59.81%	28.52%							100.00%
5,495	HOLDREGE	10,661,909	7,132,516	5,322,969	260,019,717	62,210,992	2,905,988	0	0	0	0	0	348,254,091
61.27%	%sector of county sector	8.62%	10.52%	22.79%	70.67%	58.53%	13.27%						15.32%
	%sector of municipality	3.06%	2.05%	1.53%	74.66%	17.86%	0.83%						100.00%
382	LOOMIS	679,543	570,354	82,423	17,067,343	12,151,448	0	0	0	0	0	0	30,551,111
4.26%	%sector of county sector	0.55%	0.84%	0.35%	4.64%	11.43%							1.34%
	%sector of municipality	2.22%	1.87%	0.27%	55.86%	39.77%							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												
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												
6,952	Total Municipalities	14,775,897	8,514,933	6,691,888	316,585,229	83,716,013	2,905,988	0	0	0	0	0	433,189,948
77.52%	%all municip.sectors of cnty	11.95%	12.56%	28.65%	86.04%	78.76%	13.27%						19.06%