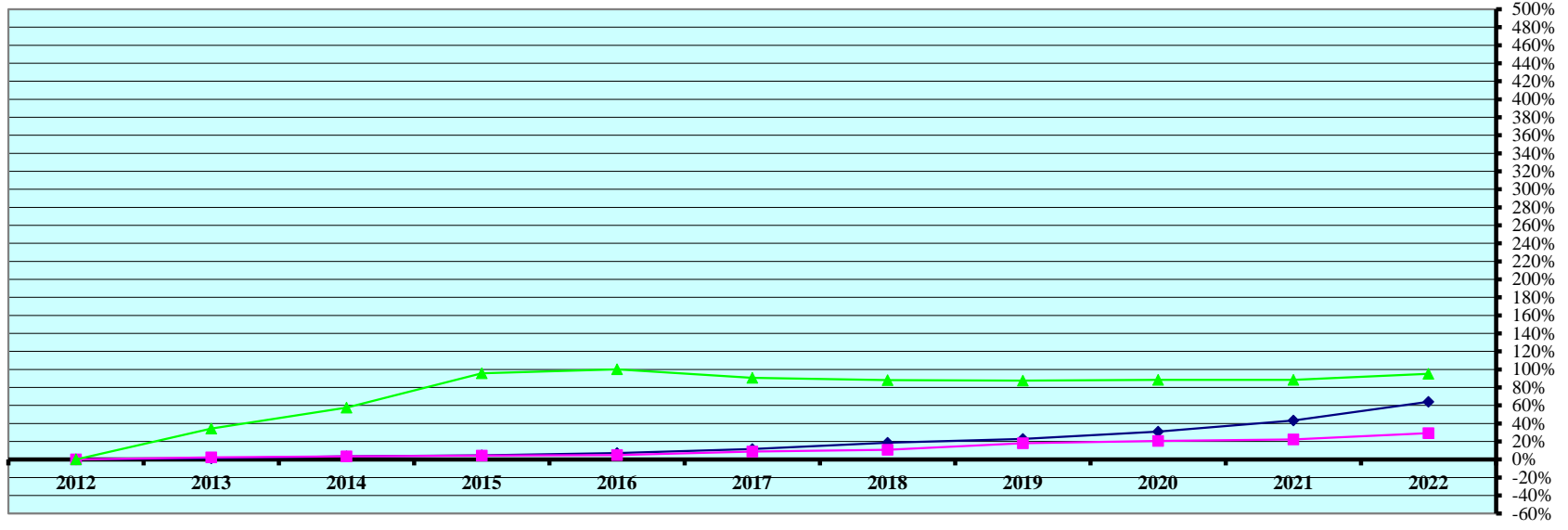


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

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
2012	1,433,221,401	-	-	-	182,985,174	-	-	-	665,255,645	-	-	-
2013	1,451,839,415	18,618,014	1.30%	1.30%	187,462,530	4,477,356	2.45%	2.45%	894,122,545	228,866,900	34.40%	34.40%
2014	1,481,020,790	29,181,375	2.01%	3.34%	189,508,942	2,046,412	1.09%	3.57%	1,048,810,372	154,687,827	17.30%	57.66%
2015	1,498,249,500	17,228,710	1.16%	4.54%	190,729,803	1,220,861	0.64%	4.23%	1,302,406,494	253,596,122	24.18%	95.78%
2016	1,533,519,629	35,270,129	2.35%	7.00%	191,672,464	942,661	0.49%	4.75%	1,331,086,599	28,680,105	2.20%	100.09%
2017	1,598,662,424	65,142,795	4.25%	11.54%	199,198,238	7,525,774	3.93%	8.86%	1,267,642,145	-63,444,454	-4.77%	90.55%
2018	1,698,492,784	99,830,360	6.24%	18.51%	202,459,709	3,261,471	1.64%	10.64%	1,251,438,414	-16,203,731	-1.28%	88.11%
2019	1,759,173,892	60,681,108	3.57%	22.74%	216,029,414	13,569,705	6.70%	18.06%	1,246,988,209	-4,450,205	-0.36%	87.44%
2020	1,876,389,322	117,215,430	6.66%	30.92%	220,781,176	4,751,762	2.20%	20.66%	1,252,657,972	5,669,763	0.45%	88.30%
2021	2,054,985,654	178,596,332	9.52%	43.38%	223,652,472	2,871,296	1.30%	22.22%	1,252,973,134	315,162	0.03%	88.34%
2022	2,351,521,673	296,536,019	14.43%	64.07%	236,481,680	12,829,208	5.74%	29.24%	1,298,447,796	45,474,662	3.63%	95.18%

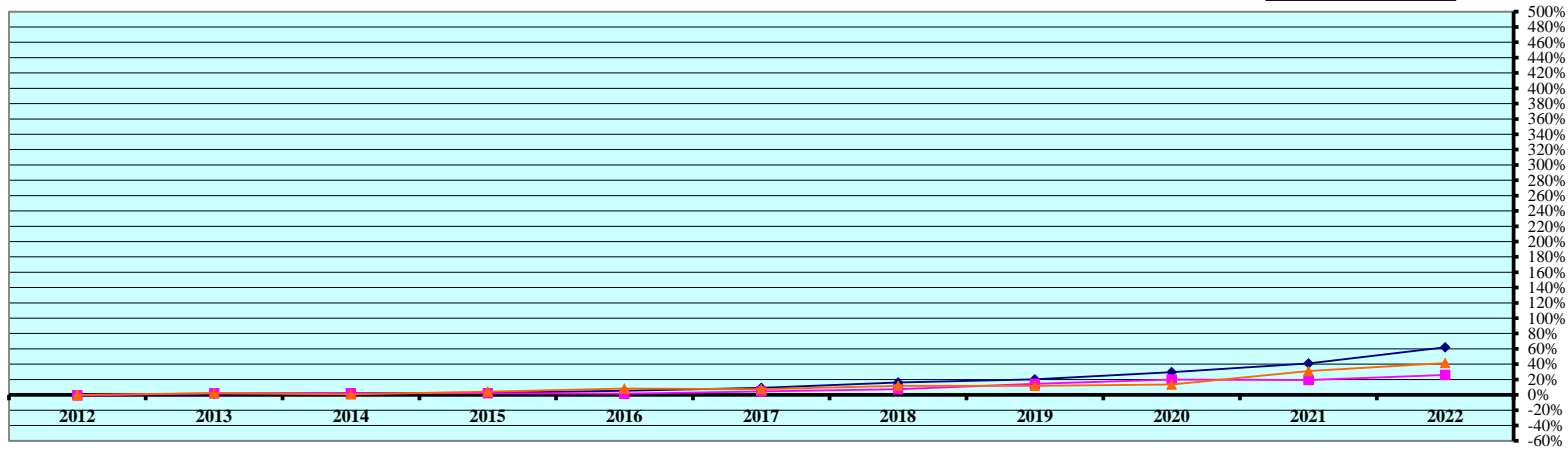
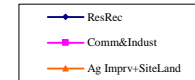
Rate Annual %chg: Residential & Recreational **5.08%** Commercial & Industrial **2.60%** Agricultural Land **6.92%**

Cnty# **13**
County **CASS**

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 2012 - 2022



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		
2012	1,433,221,401	13,259,104	0.93%	1,419,962,297	-	-0.93%	182,985,174	1,702,867	0.93%	181,282,307	-	-0.93%		
2013	1,451,839,415	2,897,264	0.20%	1,448,942,151	1.10%	1.10%	187,462,530	510,259	0.27%	186,952,271	2.17%	2.17%		
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	2.21%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	2.10%		
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	2.80%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	2.16%		
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	5.22%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	1.64%		
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	9.26%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	4.52%		
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	16.23%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	7.22%		
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	20.14%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	14.25%		
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	29.56%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	19.93%		
2021	2,054,985,654	33,475,441	1.63%	2,021,510,213	7.73%	41.05%	223,652,472	5,261,344	2.35%	218,391,128	-1.08%	19.35%		
2022	2,351,521,673	28,917,880	1.23%	2,322,603,793	13.02%	62.05%	236,481,680	6,023,245	2.55%	230,458,435	3.04%	25.94%		
Rate Ann%chg	5.08%					Resid & Recreat w/o growth	3.61%	2.60%					C & I w/o growth	0.31%

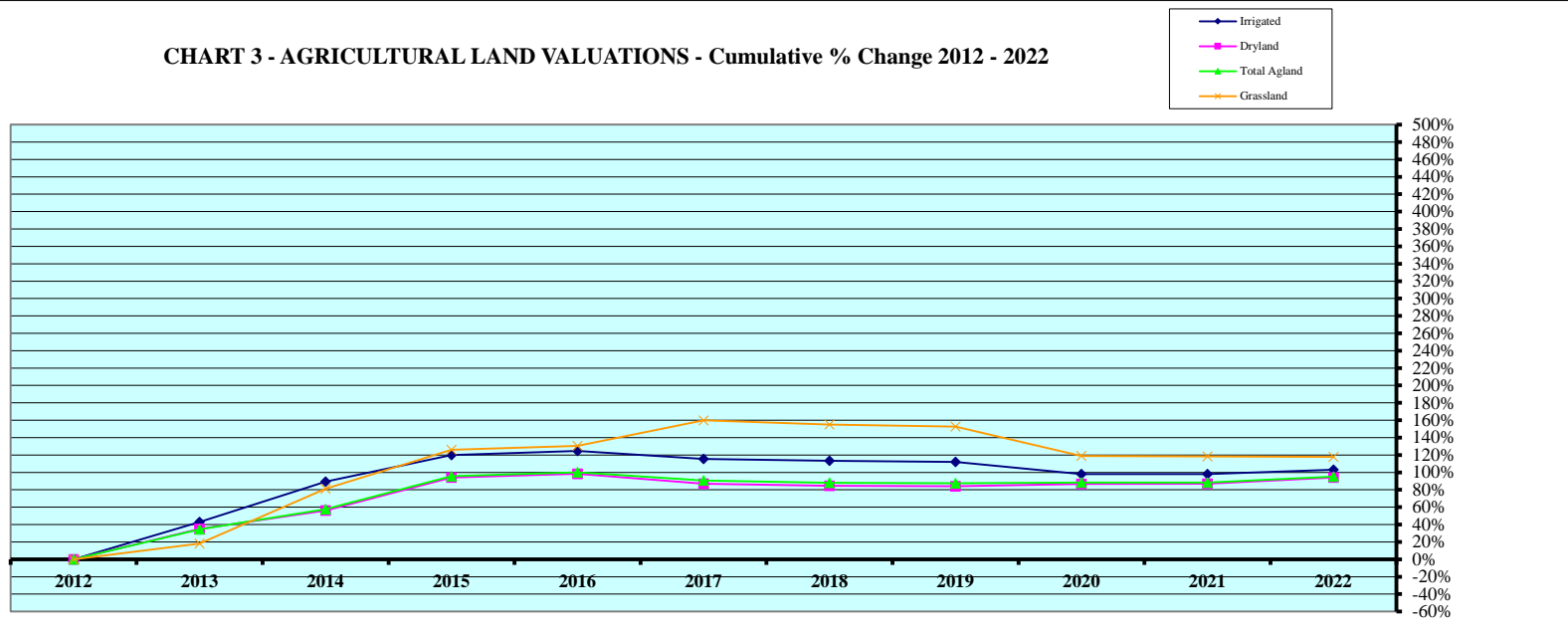
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	122,969,900	44,830,903	167,800,803	2,159,414	1.29%	165,641,389	-	-
2013	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	2.00%	2.00%
2014	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	-1.53%	0.66%
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	4.15%
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	8.25%
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	7.35%
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	11.63%
2019	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	11.70%
2020	144,021,409	51,097,924	195,119,333	4,851,932	2.49%	190,267,401	-1.03%	13.39%
2021	177,205,883	50,349,737	227,555,620	7,825,742	3.44%	219,729,878	12.61%	30.95%
2022	184,432,626	56,751,350	241,183,976	3,811,216	1.58%	237,372,760	4.31%	41.46%
Rate Ann%chg	4.14%	2.39%	3.69%	Ag Imprv+Site w/o growth			2.10%	

(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; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 13
County CASS

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	7,374,409	-	-	-	626,975,030	-	-	-	30,237,469	-	-	-
2013	10,543,104	3,168,695	42.97%	42.97%	847,113,083	220,138,053	35.11%	35.11%	35,758,306	5,520,837	18.26%	18.26%
2014	13,969,325	3,426,221	32.50%	89.43%	979,301,095	132,188,012	15.60%	56.19%	54,801,972	19,043,666	53.26%	81.24%
2015	16,213,861	2,244,536	16.07%	119.87%	1,217,062,034	237,760,939	24.28%	94.12%	68,331,028	13,529,056	24.69%	125.98%
2016	16,569,510	355,649	2.19%	124.69%	1,244,029,509	26,967,475	2.22%	98.42%	69,716,325	1,385,297	2.03%	130.56%
2017	15,895,764	-673,746	-4.07%	115.55%	1,172,247,405	-71,782,104	-5.77%	86.97%	78,586,131	8,869,806	12.72%	159.90%
2018	15,728,272	-167,492	-1.05%	113.28%	1,157,680,525	-14,566,880	-1.24%	84.65%	77,105,417	-1,480,714	-1.88%	155.00%
2019	15,631,338	-96,934	-0.62%	111.97%	1,154,011,650	-3,668,875	-0.32%	84.06%	76,403,257	-702,160	-0.91%	152.68%
2020	14,608,718	-1,022,620	-6.54%	98.10%	1,170,945,516	16,933,866	1.47%	86.76%	66,161,223	-10,242,034	-13.41%	118.81%
2021	14,608,718	0	0.00%	98.10%	1,171,485,037	539,521	0.05%	86.85%	66,020,739	-140,484	-0.21%	118.34%
2022	14,966,372	357,654	2.45%	102.95%	1,216,766,735	45,281,698	3.87%	94.07%	65,869,784	-150,955	-0.23%	117.84%

Rate Ann.%chg: Irrigated **7.33%** Dryland **6.86%** Grassland **8.10%**

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
2012	498,559	-	-	-	170,178	-	-	-	665,255,645	-	-	-
2013	536,232	37,673	7.56%	7.56%	171,820	1,642	0.96%	0.96%	894,122,545	228,866,900	34.40%	34.40%
2014	557,656	21,424	4.00%	11.85%	180,324	8,504	4.95%	5.96%	1,048,810,372	154,687,827	17.30%	57.66%
2015	597,289	39,633	7.11%	19.80%	202,282	21,958	12.18%	18.86%	1,302,406,494	253,596,122	24.18%	95.78%
2016	582,084	-15,205	-2.55%	16.75%	189,171	-13,111	-6.48%	11.16%	1,331,086,599	28,680,105	2.20%	100.09%
2017	664,639	82,555	14.18%	33.31%	248,206	59,035	31.21%	45.85%	1,267,642,145	-63,444,454	-4.77%	90.55%
2018	670,134	5,495	0.83%	34.41%	254,066	5,860	2.36%	49.29%	1,251,438,414	-16,203,731	-1.28%	88.11%
2019	697,468	27,334	4.08%	39.90%	244,496	-9,570	-3.77%	43.67%	1,246,988,209	-4,450,205	-0.36%	87.44%
2020	697,547	79	0.01%	39.91%	244,968	472	0.19%	43.95%	1,252,657,972	5,669,763	0.45%	88.30%
2021	559,237	-138,310	-19.83%	12.17%	299,403	54,435	22.22%	75.94%	1,252,973,134	315,162	0.03%	88.34%
2022	565,912	6,675	1.19%	13.51%	278,993	-20,410	-6.82%	63.94%	1,298,447,796	45,474,662	3.63%	95.18%

Cnty# **13**
County **CASS**

Rate Ann.%chg: Total Agric Land **6.92%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	7,374,409	2,860	2,578			627,488,396	256,887	2,443			30,105,434	38,370	785		
2013	10,760,471	2,860	3,762	45.93%	45.93%	848,719,405	256,519	3,309	35.45%	35.45%	35,590,852	38,324	929	18.36%	18.36%
2014	13,621,559	3,004	4,535	20.53%	75.90%	980,547,694	256,070	3,829	15.74%	56.76%	54,663,553	38,273	1,428	53.79%	82.04%
2015	16,210,362	3,116	5,202	14.70%	101.75%	1,219,008,111	255,941	4,763	24.38%	94.99%	67,639,755	38,363	1,763	23.45%	124.72%
2016	16,569,510	3,117	5,316	2.19%	106.17%	1,244,901,643	255,500	4,872	2.30%	99.47%	69,747,563	38,691	1,803	2.24%	129.76%
2017	15,899,161	3,117	5,100	-4.05%	97.83%	1,176,749,622	255,221	4,611	-5.37%	88.76%	74,348,922	38,417	1,935	7.36%	146.66%
2018	15,640,074	3,115	5,021	-1.57%	94.73%	1,158,274,927	253,687	4,566	-0.97%	86.92%	77,010,444	40,043	1,923	-0.62%	145.12%
2019	15,728,272	3,115	5,049	0.56%	95.83%	1,157,219,239	253,501	4,565	-0.02%	86.88%	77,074,069	40,072	1,923	0.01%	145.14%
2020	15,715,278	3,231	4,864	-3.67%	88.64%	1,172,086,353	253,383	4,626	1.33%	89.37%	89,510,262	40,043	2,235	16.22%	184.90%
2021	14,608,718	2,822	5,176	6.43%	100.77%	1,171,556,494	253,774	4,617	-0.20%	89.00%	66,021,928	40,051	1,648	-26.26%	110.10%
2022	14,966,372	2,887	5,185	0.16%	101.09%	1,216,923,854	253,649	4,798	3.92%	96.41%	65,998,169	40,030	1,649	0.02%	110.13%

Rate Annual %chg Average Value/Acre: 7.24%

6.98%

7.71%

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
2012	495,952	941	527			161,368	1,604	101			665,625,559	300,663	2,214		
2013	518,250	965	537	1.98%	1.98%	171,068	1,701	101	-0.03%	-0.03%	895,760,046	300,368	2,982	34.71%	34.71%
2014	536,212	981	546	1.68%	3.70%	177,935	1,702	105	3.94%	3.91%	1,049,546,953	300,030	3,498	17.30%	58.01%
2015	596,071	1,075	554	1.48%	5.24%	177,913	1,702	105	0.00%	3.91%	1,303,632,212	300,198	4,343	24.14%	96.15%
2016	580,319	1,070	542	-2.21%	2.92%	186,035	1,783	104	-0.20%	3.70%	1,331,985,070	300,161	4,438	2.19%	100.44%
2017	610,779	1,089	561	3.47%	6.49%	237,643	1,825	130	24.78%	29.39%	1,267,846,127	299,670	4,231	-4.66%	91.11%
2018	670,109	1,130	593	5.72%	12.58%	252,902	1,947	130	-0.25%	29.08%	1,251,848,456	299,922	4,174	-1.34%	88.54%
2019	670,134	1,130	593	-0.01%	12.57%	245,724	1,957	126	-3.34%	24.77%	1,250,937,438	299,775	4,173	-0.02%	88.49%
2020	697,468	1,165	599	0.93%	13.61%	246,012	1,954	126	0.30%	25.14%	1,278,255,373	299,777	4,264	2.18%	92.61%
2021	559,237	819	682	14.01%	29.53%	299,403	2,227	134	6.79%	33.63%	1,253,045,780	299,694	4,181	-1.94%	88.86%
2022	565,912	817	692	1.44%	31.40%	278,993	2,231	125	-6.99%	24.29%	1,298,733,300	299,614	4,335	3.67%	95.80%

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CASS

Rate Annual %chg Average Value/Acre: 6.95%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5 - 2022 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
26,598	CASS	130,592,010	59,894,240	91,174,340	2,328,370,165	179,859,225	56,622,455	23,151,508	1,298,447,796	184,432,626	56,751,350	502,810	4,409,798,525
cnty sectorvalue % of total value:		2.96%	1.36%	2.07%	52.80%	4.08%	1.28%	0.53%	29.44%	4.18%	1.29%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
132	ALVO	22,513	30,205	2,471	6,623,447	1,302,555	0	0	0	0	0	0	7,981,191
0.50%	%sector of county sector	0.02%	0.05%	0.00%	0.28%	0.72%							0.18%
	%sector of municipality	0.28%	0.38%	0.03%	82.99%	16.32%							100.00%
242	AVOCA	45,765	292,813	16,910	7,521,765	865,577	0	0	0	0	0	0	8,742,830
0.91%	%sector of county sector	0.04%	0.49%	0.02%	0.32%	0.48%							0.20%
	%sector of municipality	0.52%	3.35%	0.19%	86.03%	9.90%							100.00%
390	CEDAR CREEK	294,673	331,333	628,505	90,446,125	1,666,405	0	149,902	0	0	0	0	93,516,943
1.47%	%sector of county sector	0.23%	0.55%	0.69%	3.88%	0.93%		0.65%					2.12%
	%sector of municipality	0.32%	0.35%	0.67%	96.72%	1.78%		0.16%					100.00%
1,024	EAGLE	1,585,708	716,037	43,892	73,110,075	9,386,212	0	0	0	0	0	0	84,841,924
3.85%	%sector of county sector	1.21%	1.20%	0.05%	3.14%	5.22%							1.92%
	%sector of municipality	1.87%	0.84%	0.05%	86.17%	11.06%							100.00%
634	ELMWOOD	1,373,373	545,259	36,357	39,696,218	6,219,018	0	0	0	0	0	0	47,870,225
2.38%	%sector of county sector	1.05%	0.91%	0.04%	1.70%	3.46%							1.09%
	%sector of municipality	2.87%	1.14%	0.08%	82.92%	12.99%							100.00%
568	GREENWOOD	415,130	774,124	1,009,664	20,220,996	4,136,756	0	0	0	0	0	0	26,556,670
2.14%	%sector of county sector	0.32%	1.29%	1.11%	0.87%	2.30%							0.60%
	%sector of municipality	1.56%	2.91%	3.80%	76.14%	15.58%							100.00%
1,106	LOUISVILLE	1,646,561	1,164,291	1,547,737	77,671,554	8,305,588	0	0	0	0	0	0	90,335,731
4.16%	%sector of county sector	1.26%	1.94%	1.70%	3.34%	4.62%							2.05%
	%sector of municipality	1.82%	1.29%	1.71%	85.98%	9.19%							100.00%
178	MANLEY	77,605	134,484	172,822	11,157,334	530,856	0	0	0	0	0	0	12,073,101
0.67%	%sector of county sector	0.06%	0.22%	0.19%	0.48%	0.30%							0.27%
	%sector of municipality	0.64%	1.11%	1.43%	92.41%	4.40%							100.00%
236	MURDOCK	186,730	271,409	17,853	18,932,050	1,449,169	0	0	0	0	0	0	20,857,211
0.89%	%sector of county sector	0.14%	0.45%	0.02%	0.81%	0.81%							0.47%
	%sector of municipality	0.90%	1.30%	0.09%	90.77%	6.95%							100.00%
463	MURRAY	149,001	306,268	351,541	27,166,172	2,344,054	0	0	5,191	0	0	0	30,322,227
1.74%	%sector of county sector	0.11%	0.51%	0.39%	1.17%	1.30%			0.00%				0.69%
	%sector of municipality	0.49%	1.01%	1.16%	89.59%	7.73%			0.02%				100.00%
204	NEHAWKA	340,086	254,519	467,934	8,088,261	815,798	0	0	0	0	0	0	9,966,598
0.77%	%sector of county sector	0.26%	0.42%	0.51%	0.35%	0.45%							0.23%
	%sector of municipality	3.41%	2.55%	4.70%	81.15%	8.19%							100.00%
6,505	PLATTSMOUTH	6,350,046	5,360,755	3,788,853	295,180,150	72,947,108	7,990,367	0	0	0	0	0	391,617,279
24.46%	%sector of county sector	4.86%	8.95%	4.16%	12.68%	40.56%	14.11%						8.88%
	%sector of municipality	1.62%	1.37%	0.97%	75.37%	18.63%	2.04%						100.00%
99	SOUTH BEND	22,961	414,535	1,238,908	4,258,723	1,037,690	0	0	0	0	0	0	6,972,817
0.37%	%sector of county sector	0.02%	0.69%	1.36%	0.18%	0.58%							0.16%
	%sector of municipality	0.33%	5.95%	17.77%	61.08%	14.88%							100.00%
233	UNION	325,479	550,145	564,868	9,185,518	926,515	0	0	0	0	0	0	11,552,525
0.88%	%sector of county sector	0.25%	0.92%	0.62%	0.39%	0.52%							0.26%
	%sector of municipality	2.82%	4.76%	4.89%	79.51%	8.02%							100.00%
1,050	WEEPING WATER	5,406,992	975,813	462,324	60,596,883	5,022,814	1,145,394	0	0	0	0	0	73,610,220
3.95%	%sector of county sector	4.14%	1.63%	0.51%	2.60%	2.79%	2.02%						1.67%
	%sector of municipality	7.35%	1.33%	0.63%	82.32%	6.82%	1.56%						100.00%
13,064	Total Municipalities	18,242,623	12,121,990	10,350,639	749,855,284	116,956,117	9,135,761	149,902	5,191	0	0	0	916,817,507
49.12%	%all municip.sectors of cnty	13.97%	20.24%	11.35%	32.21%	65.03%	16.13%	0.65%	0.00%				20.79%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022