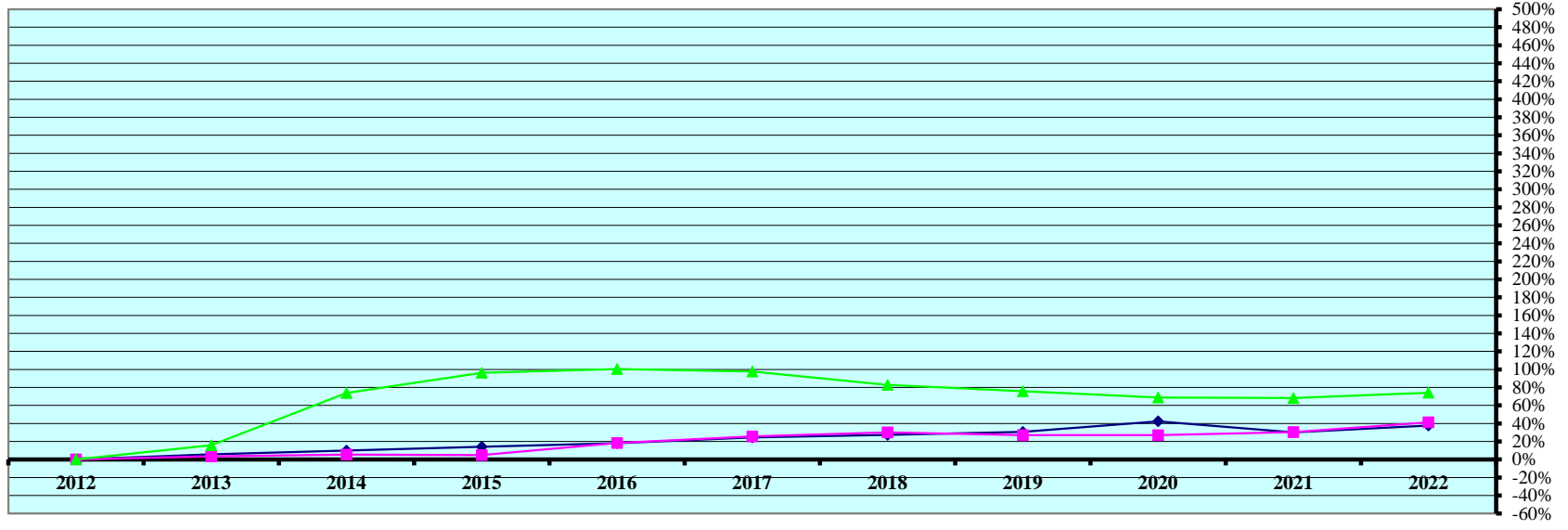


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

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	168,873,325	-	-	-	68,630,835	-	-	-	862,463,460	-	-	-
2013	178,398,365	9,525,040	5.64%	5.64%	71,052,295	2,421,460	3.53%	3.53%	999,496,850	137,033,390	15.89%	15.89%
2014	185,421,505	7,023,140	3.94%	9.80%	72,347,915	1,295,620	1.82%	5.42%	1,498,931,305	499,434,455	49.97%	73.80%
2015	192,821,550	7,400,045	3.99%	14.18%	71,922,400	-425,515	-0.59%	4.80%	1,693,093,650	194,162,345	12.95%	96.31%
2016	199,306,025	6,484,475	3.36%	18.02%	81,266,430	9,344,030	12.99%	18.41%	1,728,755,515	35,661,865	2.11%	100.44%
2017	210,416,245	11,110,220	5.57%	24.60%	86,217,540	4,951,110	6.09%	25.63%	1,704,326,015	-24,429,500	-1.41%	97.61%
2018	214,813,030	4,396,785	2.09%	27.20%	89,215,625	2,998,085	3.48%	29.99%	1,576,679,720	-127,646,295	-7.49%	82.81%
2019	220,672,640	5,859,610	2.73%	30.67%	87,213,010	-2,002,615	-2.24%	27.08%	1,516,793,105	-59,886,615	-3.80%	75.87%
2020	240,316,112	19,643,472	8.90%	42.31%	87,201,500	-11,510	-0.01%	27.06%	1,456,467,830	-60,325,275	-3.98%	68.87%
2021	219,741,750	-20,574,362	-8.56%	30.12%	89,473,905	2,272,405	2.61%	30.37%	1,449,768,525	-6,699,305	-0.46%	68.10%
2022	232,704,690	12,962,940	5.90%	37.80%	96,913,045	7,439,140	8.31%	41.21%	1,501,884,240	52,115,715	3.59%	74.14%

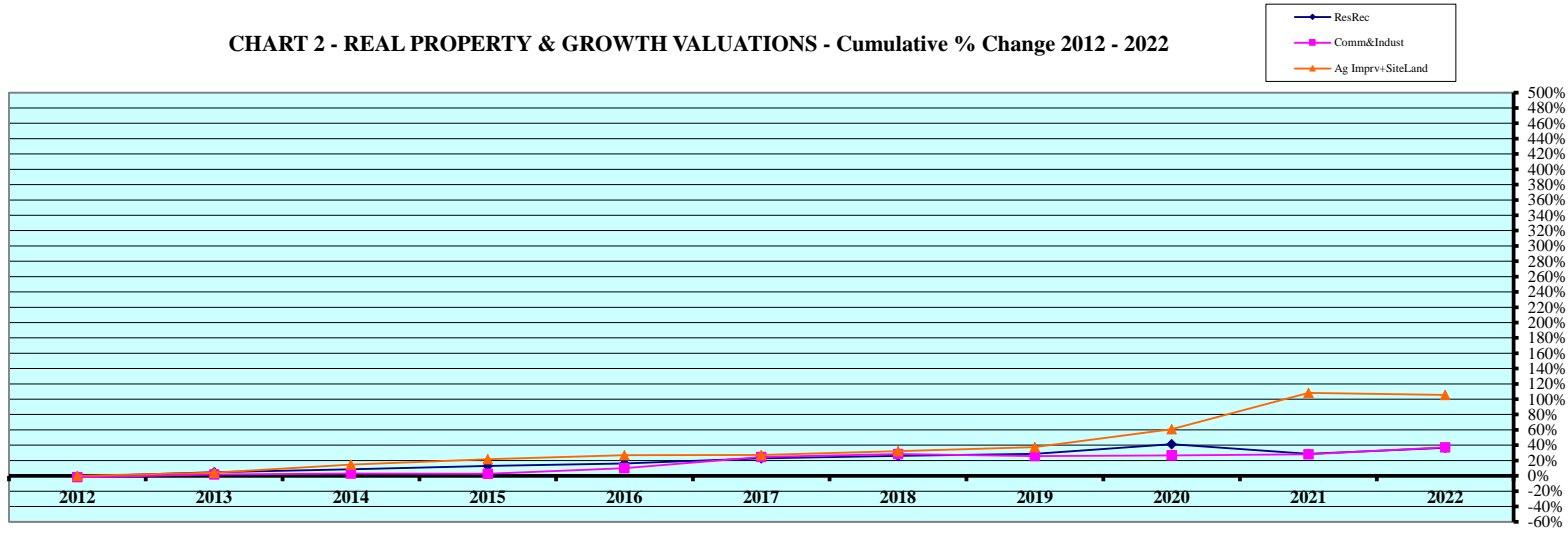
Rate Annual %chg: Residential & Recreational **3.26%** Commercial & Industrial **3.51%** Agricultural Land **5.70%**

Cnty# **18**
County **CLAY**

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	168,873,325	1,425,755	0.84%	167,447,570	-	-0.84%	68,630,835	1,260,455	1.84%	67,370,380	-	-1.84%						
2013	178,398,365	1,484,760	0.83%	176,913,605	4.76%	4.76%	71,052,295	1,254,885	1.77%	69,797,410	1.70%	1.70%						
2014	185,421,505	2,294,315	1.24%	183,127,190	2.65%	8.44%	72,347,915	1,697,925	2.35%	70,649,990	-0.57%	2.94%						
2015	192,821,550	2,092,415	1.09%	190,729,135	2.86%	12.94%	71,922,400	1,351,320	1.88%	70,571,080	-2.46%	2.83%						
2016	199,306,025	3,165,180	1.59%	196,140,845	1.72%	16.15%	81,266,430	5,715,100	7.03%	75,551,330	5.05%	10.08%						
2017	210,416,245	3,105,885	1.48%	207,310,360	4.02%	22.76%	86,217,540	751,720	0.87%	85,465,820	5.17%	24.53%						
2018	214,813,030	2,119,225	0.99%	212,693,805	1.08%	25.95%	89,215,625	1,004,405	1.13%	88,211,220	2.31%	28.53%						
2019	220,672,640	3,421,390	1.55%	217,251,250	1.14%	28.65%	87,213,010	897,425	1.03%	86,315,585	-3.25%	25.77%						
2020	240,316,112	1,734,830	0.72%	238,581,282	8.12%	41.28%	87,201,500	272,100	0.31%	86,929,400	-0.33%	26.66%						
2021	219,741,750	2,289,111	1.04%	217,452,639	-9.51%	28.77%	89,473,905	1,479,280	1.65%	87,994,625	0.91%	28.21%						
2022	232,704,690	1,841,610	0.79%	230,863,080	5.06%	36.71%	96,913,045	2,715,305	2.80%	94,197,740	5.28%	37.25%						
Rate Ann%chg	3.26%			Resid & Recreat w/o growth			2.19%			3.51%			C & I w/o growth			1.38%		

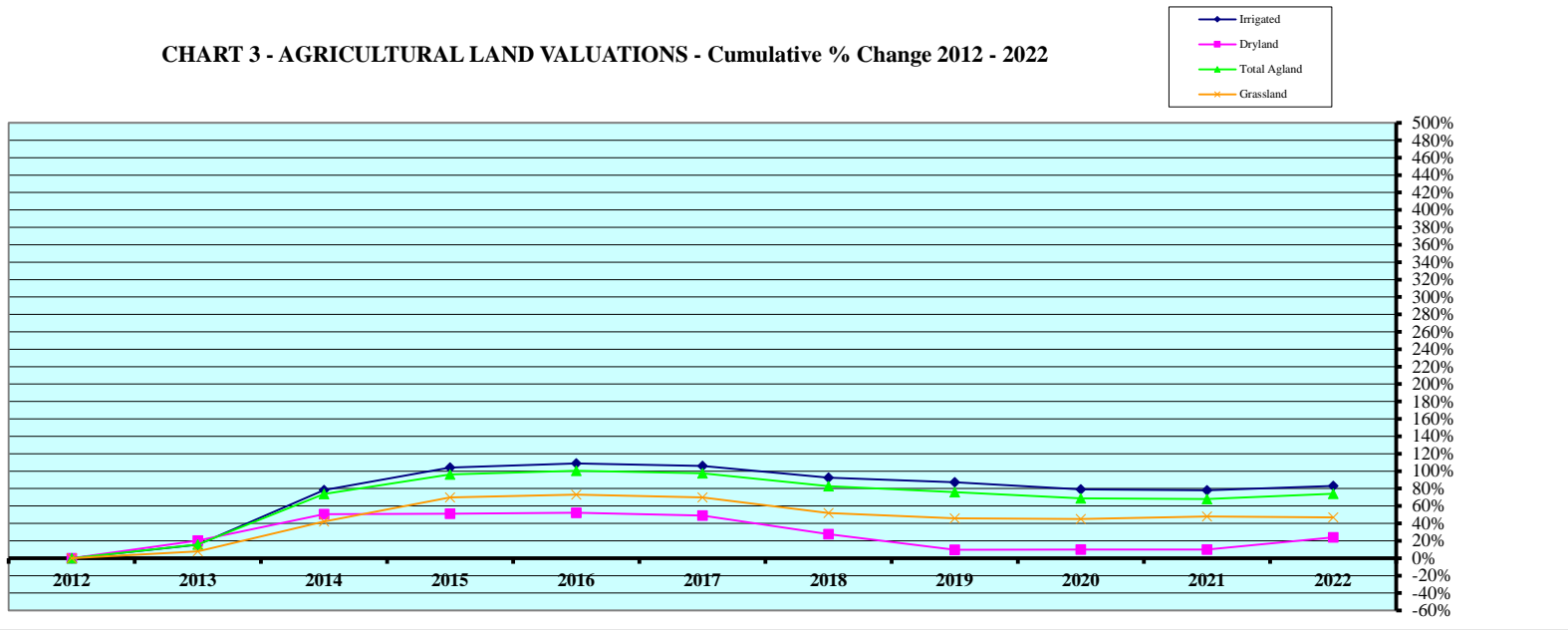
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	26,203,710	30,050,075	56,253,785	2,899,585	5.15%	53,354,200	-	-		
2013	28,517,750	32,491,415	61,009,165	2,387,380	3.91%	58,621,785	4.21%	4.21%		
2014	30,755,265	38,615,065	69,370,330	4,943,670	7.13%	64,426,660	5.60%	14.53%		
2015	31,548,995	40,416,630	71,965,625	3,437,600	4.78%	68,528,025	-1.21%	21.82%		
2016	31,601,455	41,926,135	73,527,590	2,108,665	2.87%	71,418,925	-0.76%	26.96%		
2017	30,782,345	41,600,110	72,382,455	739,558	1.02%	71,642,897	-2.56%	27.36%		
2018	31,853,445	44,251,670	76,105,115	1,754,095	2.30%	74,351,020	2.72%	32.17%		
2019	32,670,000	46,880,745	79,550,745	2,166,713	2.72%	77,384,032	1.68%	37.56%		
2020	40,277,690	51,362,145	91,639,835	1,223,590	1.34%	90,416,245	13.66%	60.73%		
2021	57,666,155	61,610,055	119,276,210	2,130,441	1.79%	117,145,769	27.83%	108.25%		
2022	57,595,545	60,602,360	118,197,905	2,523,620	2.14%	115,674,285	-3.02%	105.63%		
Rate Ann%chg	8.19%		7.27%		7.71%		Ag Imprv+Site w/o growth		4.81%	

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

Cnty# 18
County CLAY

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	728,413,225	-	-	-	112,919,080	-	-	-	19,270,570	-	-	-
2013	841,041,835	112,628,610	15.46%	15.46%	135,645,580	22,726,500	20.13%	20.13%	20,777,275	1,506,705	7.82%	7.82%
2014	1,299,208,940	458,167,105	54.48%	78.36%	170,036,780	34,391,200	25.35%	50.58%	27,407,210	6,629,935	31.91%	42.22%
2015	1,487,557,385	188,348,445	14.50%	104.22%	170,506,500	469,720	0.28%	51.00%	32,729,215	5,322,005	19.42%	69.84%
2016	1,521,380,235	33,822,850	2.27%	108.86%	171,908,165	1,401,665	0.82%	52.24%	33,346,415	617,200	1.89%	73.04%
2017	1,501,179,235	-20,201,000	-1.33%	106.09%	168,312,395	-3,595,770	-2.09%	49.06%	32,714,265	-632,150	-1.90%	69.76%
2018	1,403,116,825	-98,062,410	-6.53%	92.63%	144,212,040	-24,100,355	-14.32%	27.71%	29,295,120	-3,419,145	-10.45%	52.02%
2019	1,364,336,395	-38,780,430	-2.76%	87.30%	123,850,960	-20,361,080	-14.12%	9.68%	28,126,495	-1,168,625	-3.99%	45.96%
2020	1,303,915,080	-60,421,315	-4.43%	79.01%	124,105,800	254,840	0.21%	9.91%	27,956,915	-169,580	-0.60%	45.08%
2021	1,296,675,845	-7,239,235	-0.56%	78.01%	124,112,420	6,620	0.01%	9.91%	28,492,500	535,585	1.92%	47.85%
2022	1,333,018,355	36,342,510	2.80%	83.00%	140,077,575	15,965,155	12.86%	24.05%	28,300,375	-192,125	-0.67%	46.86%

Rate Ann.%chg: Irrigated **6.23%** Dryland **2.18%** Grassland **3.92%**

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	0	-	-	-	1,860,585	-	-	-	862,463,460	-	-	-
2013	0	0	-	-	2,032,160	171,575	9.22%	9.22%	999,496,850	137,033,390	15.89%	15.89%
2014	0	0	-	-	2,278,375	246,215	12.12%	22.45%	1,498,931,305	499,434,455	49.97%	73.80%
2015	0	0	-	-	2,300,550	22,175	0.97%	23.65%	1,693,093,650	194,162,345	12.95%	96.31%
2016	0	0	-	-	2,120,700	-179,850	-7.82%	13.98%	1,728,755,515	35,661,865	2.11%	100.44%
2017	0	0	-	-	2,120,120	-580	-0.03%	13.95%	1,704,326,015	-24,429,500	-1.41%	97.61%
2018	0	0	-	-	55,735	-2,064,385	-97.37%	-97.00%	1,576,679,720	-127,646,295	-7.49%	82.81%
2019	0	0	-	-	479,255	423,520	759.88%	-74.24%	1,516,793,105	-59,886,615	-3.80%	75.87%
2020	10,765	10,765	-	-	479,270	15	0.00%	-74.24%	1,456,467,830	-60,325,275	-3.98%	68.87%
2021	10,765	0	0.00%	-	476,995	-2,275	-0.47%	-74.36%	1,449,768,525	-6,699,305	-0.46%	68.10%
2022	10,765	0	0.00%	-	477,170	175	0.04%	-74.35%	1,501,884,240	52,115,715	3.59%	74.14%

Cnty# **18**
County **CLAY**

Rate Ann.%chg: Total Agric Land **5.70%**

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	728,440,770	214,992	3,388			112,921,130	58,930	1,916			19,278,730	24,778	778		
2013	840,640,555	218,193	3,853	13.71%	13.71%	135,411,545	56,912	2,379	24.17%	24.17%	20,782,390	23,606	880	13.15%	13.15%
2014	1,300,047,640	222,010	5,856	51.99%	72.83%	169,727,610	53,944	3,146	32.24%	64.20%	27,281,580	22,943	1,189	35.07%	52.83%
2015	1,488,956,660	225,574	6,601	12.72%	94.81%	169,864,995	50,901	3,337	6.06%	74.16%	32,699,155	22,591	1,447	21.73%	86.03%
2016	1,521,763,570	226,001	6,733	2.01%	98.73%	171,905,635	50,510	3,403	1.98%	77.61%	33,330,335	22,562	1,477	2.06%	89.86%
2017	1,501,446,970	228,102	6,582	-2.24%	94.27%	168,272,000	49,414	3,405	0.06%	77.72%	32,703,025	22,136	1,477	0.01%	89.87%
2018	1,403,619,840	228,287	6,148	-6.59%	81.47%	143,954,780	49,264	2,922	-14.19%	52.50%	29,346,490	22,037	1,332	-9.86%	71.16%
2019	1,364,427,045	227,528	5,997	-2.47%	76.99%	124,041,535	49,859	2,488	-14.86%	29.83%	28,183,180	22,210	1,269	-4.71%	63.09%
2020	1,303,914,900	227,585	5,729	-4.46%	69.10%	124,096,255	49,950	2,484	-0.14%	29.65%	28,154,085	22,249	1,265	-0.28%	62.63%
2021	1,296,986,970	227,733	5,695	-0.60%	68.09%	124,152,800	49,973	2,484	0.00%	29.65%	28,292,835	22,358	1,265	0.01%	62.64%
2022	1,333,105,175	228,084	5,845	2.63%	72.50%	140,078,130	49,302	2,841	14.36%	48.28%	28,301,940	22,747	1,244	-1.68%	59.91%

Rate Annual %chg Average Value/Acre: 5.60%

4.02%

4.81%

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	0	0				1,244,780	1,461	852			861,885,410	300,161	2,871		
2013	0	0				1,329,605	1,459	911	6.97%	6.97%	998,164,095	300,170	3,325	15.81%	15.81%
2014	0	0				1,730,110	1,465	1,181	29.61%	38.64%	1,498,786,940	300,362	4,990	50.06%	73.78%
2015	0	0				2,022,990	1,462	1,384	17.20%	62.49%	1,693,543,800	300,527	5,635	12.93%	96.25%
2016	0	0				2,063,170	1,462	1,411	1.99%	65.71%	1,729,062,710	300,535	5,753	2.09%	100.36%
2017	0	0				2,120,120	1,500	1,414	0.15%	65.96%	1,704,542,115	301,152	5,660	-1.62%	97.12%
2018	0	0				55,735	111	500	-64.63%	-41.30%	1,576,976,845	299,699	5,262	-7.04%	83.25%
2019	0	0				479,255	391	1,227	145.41%	44.06%	1,517,131,015	299,987	5,057	-3.89%	76.13%
2020	10,765	22	500			479,270	391	1,227	0.00%	44.06%	1,456,655,275	300,197	4,852	-4.05%	68.99%
2021	10,765	22	500	0.00%		476,995	386	1,236	0.70%	45.07%	1,449,920,365	300,472	4,825	-0.55%	68.05%
2022	10,765	22	500	0.00%		477,170	386	1,235	-0.05%	44.99%	1,501,973,180	300,541	4,998	3.57%	74.05%

18
CLAY

Rate Annual %chg Average Value/Acre: 5.70%

(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
6,104	CLAY	88,871,070	31,623,043	100,196,095	232,429,965	72,956,765	23,956,280	274,725	1,501,884,240	57,595,545	60,602,360	0	2,170,390,088
cnty sectorvalue % of total value:		4.09%	1.46%	4.62%	10.71%	3.36%	1.10%	0.01%	69.20%	2.65%	2.79%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
760	CLAY CENTER	1,053,557	1,300,830	100,346	31,136,620	6,828,935	0	0	33,355	0	0	0	40,453,643
12.45%	%sector of county sector	1.19%	4.11%	0.10%	13.40%	9.36%			0.00%				1.86%
	%sector of municipality	2.60%	3.22%	0.25%	76.97%	16.88%			0.08%				100.00%
67	DEWEESE	475,564	143,680	6,030	2,125,420	843,465	0	0	6,425	0	118,100	0	3,718,684
1.10%	%sector of county sector	0.54%	0.45%	0.01%	0.91%	1.16%			0.00%		0.19%		0.17%
	%sector of municipality	12.79%	3.86%	0.16%	57.16%	22.68%			0.17%		3.18%		100.00%
498	EDGAR	758,494	1,341,684	2,274,089	15,082,100	3,535,565	0	0	376,005	38,230	460,245	0	23,866,412
8.16%	%sector of county sector	0.85%	4.24%	2.27%	6.49%	4.85%			0.03%	0.07%	0.76%		1.10%
	%sector of municipality	3.18%	5.62%	9.53%	63.19%	14.81%			1.58%	0.16%	1.93%		100.00%
387	FAIRFIELD	1,667,606	1,804,706	4,588,913	12,394,680	4,253,860	0	0	295,260	157,140	12,230	0	25,174,395
6.34%	%sector of county sector	1.88%	5.71%	4.58%	5.33%	5.83%			0.02%	0.27%	0.02%		1.16%
	%sector of municipality	6.62%	7.17%	18.23%	49.24%	16.90%			1.17%	0.62%	0.05%		100.00%
310	GLENVIL	8,581	813,740	3,500,151	9,453,180	357,840	0	0	18,365	0	0	0	14,151,857
5.08%	%sector of county sector	0.01%	2.57%	3.49%	4.07%	0.49%			0.00%				0.65%
	%sector of municipality	0.06%	5.75%	24.73%	66.80%	2.53%			0.13%				100.00%
1,013	HARVARD	868,471	1,460,920	1,127,309	20,423,330	3,169,830	0	0	130,660	62,675	18,590	0	27,261,785
16.60%	%sector of county sector	0.98%	4.62%	1.13%	8.79%	4.34%			0.01%	0.11%	0.03%		1.26%
	%sector of municipality	3.19%	5.36%	4.14%	74.92%	11.63%			0.48%	0.23%	0.07%		100.00%
63	ONG	154,877	122,644	5,147	1,225,725	716,610	0	0	130,110	0	8,910	0	2,364,023
1.03%	%sector of county sector	0.17%	0.39%	0.01%	0.53%	0.98%			0.01%		0.01%		0.11%
	%sector of municipality	6.55%	5.19%	0.22%	51.85%	30.31%			5.50%		0.38%		100.00%
47	SARONVILLE	95,358	156,215	317,402	1,508,820	3,584,240	0	0	103,835	0	0	0	5,765,870
0.77%	%sector of county sector	0.11%	0.49%	0.32%	0.65%	4.91%			0.01%				0.27%
	%sector of municipality	1.65%	2.71%	5.50%	26.17%	62.16%			1.80%				100.00%
1,502	SUTTON	9,518,449	2,824,204	1,837,124	73,182,725	24,181,325	0	0	298,125	66,805	17,870	0	111,926,627
24.61%	%sector of county sector	10.71%	8.93%	1.83%	31.49%	33.14%			0.02%	0.12%	0.03%		5.16%
	%sector of municipality	8.50%	2.52%	1.64%	65.38%	21.60%			0.27%	0.06%	0.02%		100.00%
205	TRUMBULL	237,416	428,411	699,254	8,390,755	3,571,170	0	0	554,330	0	102,245	0	13,983,581
3.36%	%sector of county sector	0.27%	1.35%	0.70%	3.61%	4.89%			0.04%		0.17%		0.64%
	%sector of municipality	1.70%	3.06%	5.00%	60.00%	25.54%			3.96%		0.73%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,853	Total Municipalities	14,838,374	10,397,035	14,455,766	174,923,362	51,042,843	0	0	1,946,470	324,850	738,190	0	268,666,887
79.50%	%all municip.sectors of cnty	16.70%	32.88%	14.43%	75.26%	69.96%			0.13%	0.56%	1.22%		12.38%

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