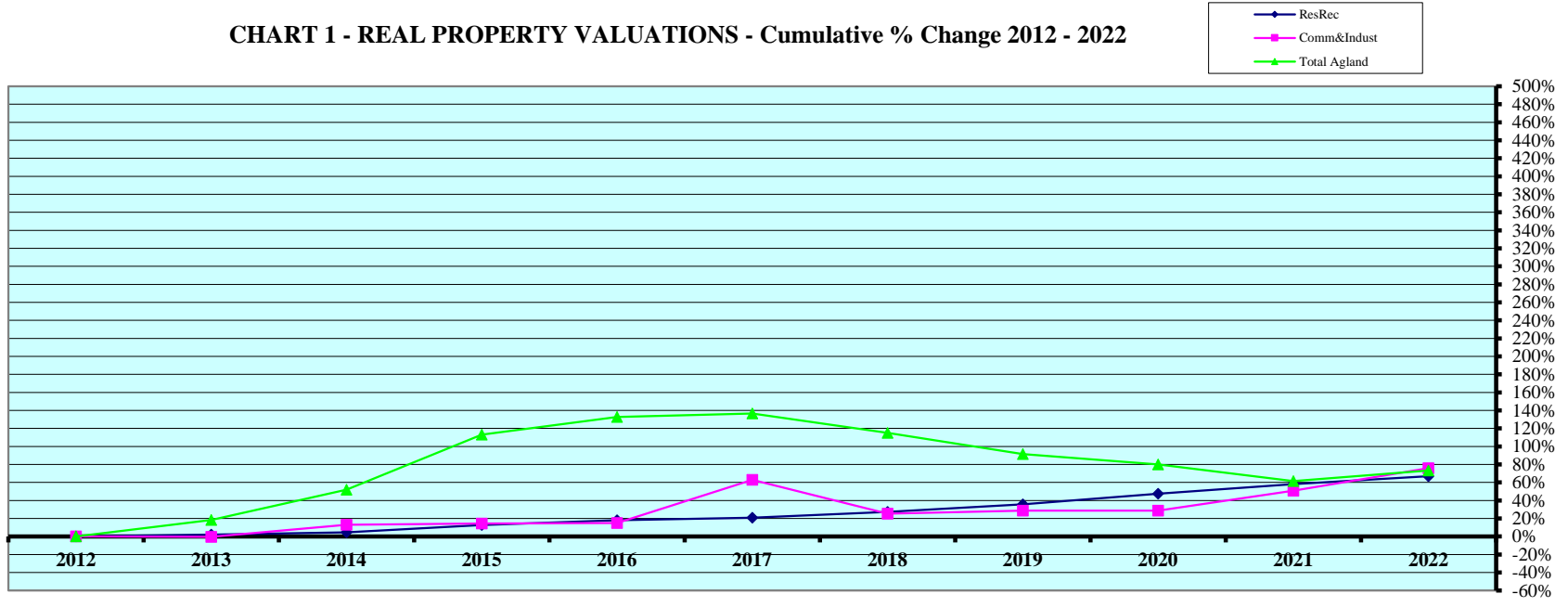


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



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	35,434,703	-	-	-	20,080,131	-	-	-	111,807,100	-	-	-
2013	36,136,652	701,949	1.98%	1.98%	19,998,352	-81,779	-0.41%	-0.41%	132,354,295	20,547,195	18.38%	18.38%
2014	37,054,150	917,498	2.54%	4.57%	22,667,129	2,668,777	13.34%	12.88%	169,982,770	37,628,475	28.43%	52.03%
2015	39,902,927	2,848,777	7.69%	12.61%	22,972,950	305,821	1.35%	14.41%	238,136,050	68,153,280	40.09%	112.99%
2016	41,796,102	1,893,175	4.74%	17.95%	23,077,890	104,940	0.46%	14.93%	260,354,300	22,218,250	9.33%	132.86%
2017	42,831,676	1,035,574	2.48%	20.87%	32,736,286	9,658,396	41.85%	63.03%	264,512,100	4,157,800	1.60%	136.58%
2018	45,069,611	2,237,935	5.22%	27.19%	25,139,200	-7,597,086	-23.21%	25.19%	240,552,735	-23,959,365	-9.06%	115.15%
2019	48,056,335	2,986,724	6.63%	35.62%	25,864,675	725,475	2.89%	28.81%	214,036,647	-26,516,088	-11.02%	91.43%
2020	52,289,633	4,233,298	8.81%	47.57%	25,842,104	-22,571	-0.09%	28.69%	201,360,750	-12,675,897	-5.92%	80.10%
2021	56,056,430	3,766,797	7.20%	58.20%	30,274,694	4,432,590	17.15%	50.77%	180,660,910	-20,699,840	-10.28%	61.58%
2022	59,158,595	3,102,165	5.53%	66.95%	35,323,774	5,049,080	16.68%	75.91%	193,694,560	13,033,650	7.21%	73.24%

Rate Annual %chg: Residential & Recreational **5.26%**

Commercial & Industrial **5.81%**

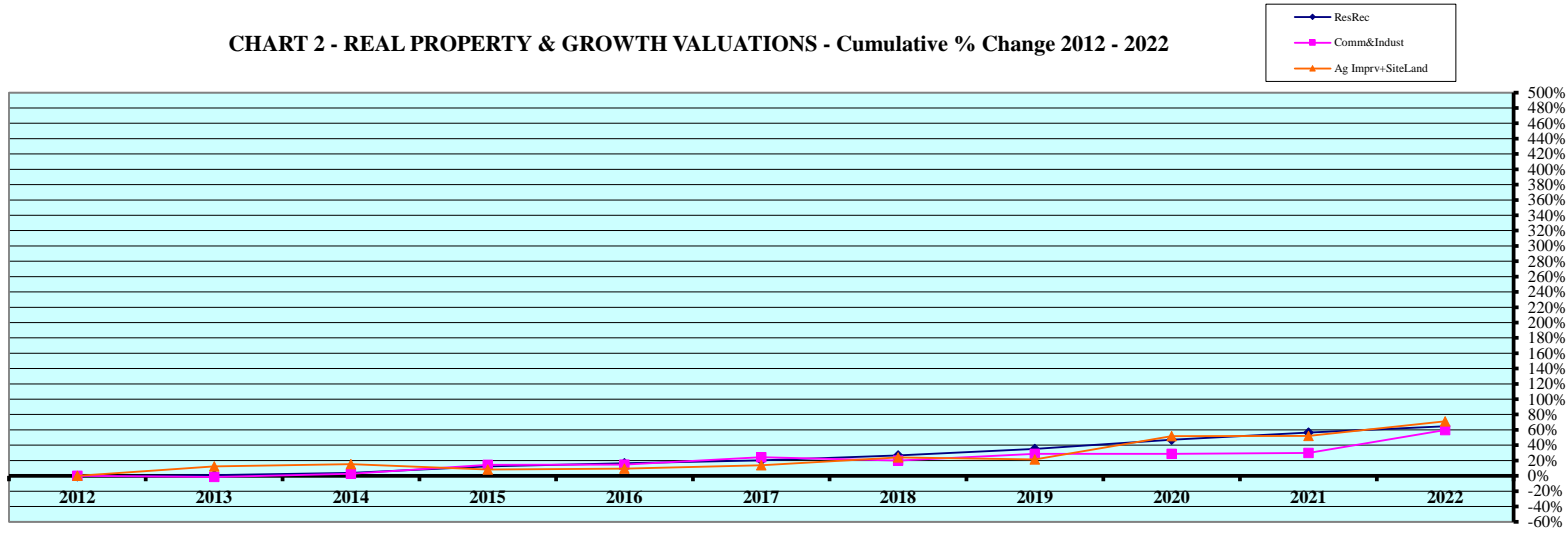
Agricultural Land **5.65%**

Cnty# **25**
County **DEUEL**

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	35,434,703	163,901	0.46%	35,270,802	-	-0.46%	20,080,131	0	0.00%	20,080,131	-	0.00%						
2013	36,136,652	340,292	0.94%	35,796,360	1.02%	1.02%	19,998,352	219,816	1.10%	19,778,536	-1.50%	-1.50%						
2014	37,054,150	219,884	0.59%	36,834,266	1.93%	3.95%	22,667,129	2,065,860	9.11%	20,601,269	3.01%	2.60%						
2015	39,902,927	115,448	0.29%	39,787,479	7.38%	12.28%	22,972,950	0	0.00%	22,972,950	1.35%	14.41%						
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	16.36%	23,077,890	51,570	0.22%	23,026,320	0.23%	14.67%						
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	20.13%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	24.18%						
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	26.57%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	19.98%						
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	35.15%	25,864,675	6,237	0.02%	25,858,438	2.86%	28.78%						
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	47.01%	25,842,104	0	0.00%	25,842,104	-0.09%	28.69%						
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	56.48%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	30.01%						
2022	59,158,595	805,918	1.36%	58,352,677	4.10%	64.68%	35,323,774	3,233,979	9.16%	32,089,795	6.00%	59.81%						
Rate Ann%chg	5.26%			Resid & Recreat w/o growth			4.50%			5.81%			C & I w/o growth			-0.55%		

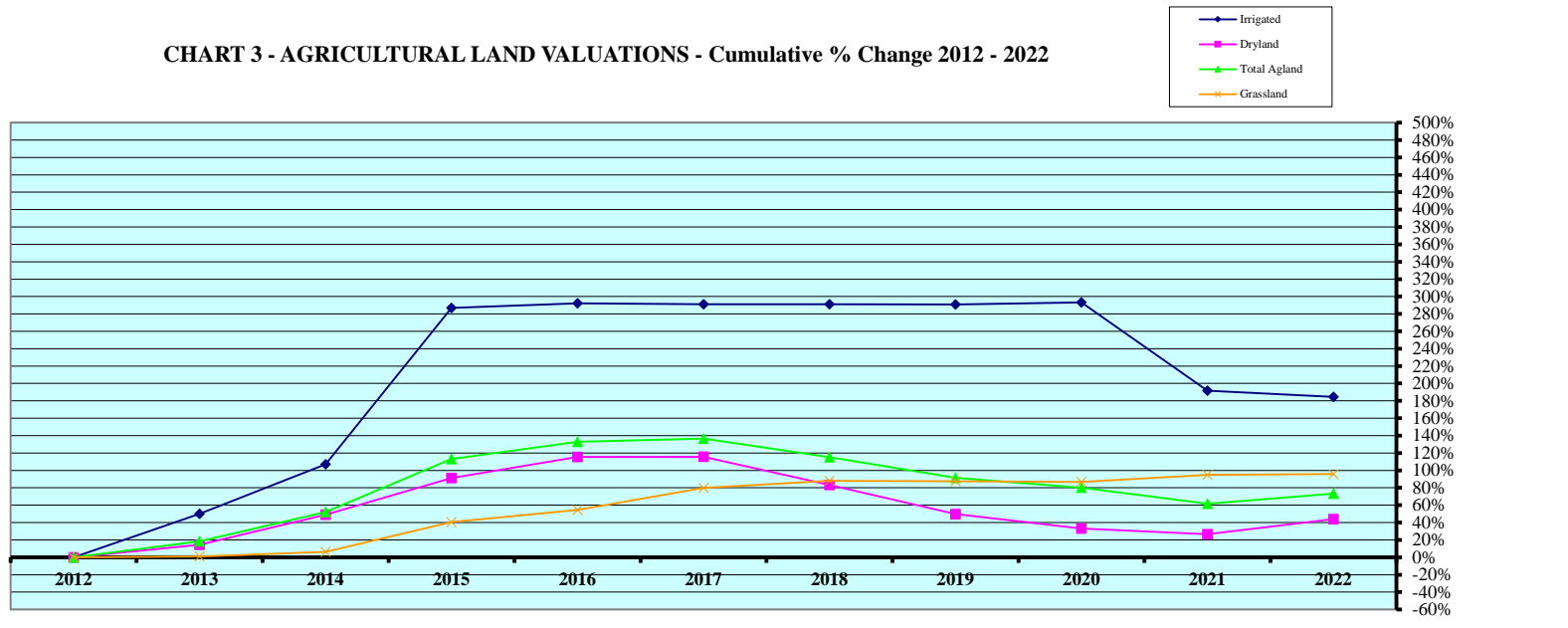
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	12,541,042	5,720,960	18,262,002	399,135	2.19%	17,862,867	-	-		
2013	13,087,510	8,213,555	21,301,065	763,812	3.59%	20,537,253	12.46%	12.46%		
2014	12,933,070	8,470,990	21,404,060	374,564	1.75%	21,029,496	-1.27%	15.15%		
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	-7.67%	8.22%		
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	9.46%		
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	13.75%		
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	24.14%		
2019	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%	21.53%		
2020	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%	51.93%		
2021	15,923,975	12,439,960	28,363,935	564,443	1.99%	27,799,492	-0.47%	52.23%		
2022	19,209,754	13,136,955	32,346,709	1,089,829	3.37%	31,256,880	10.20%	71.16%		
Rate Ann%chg	4.36%		8.67%		5.88%		Ag Imprv+Site w/o growth		4.16%	

(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# 25
County DEUEL

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	16,769,550	-	-	-	78,506,895	-	-	-	16,497,965	-	-	-
2013	25,162,180	8,392,630	50.05%	50.05%	89,835,900	11,329,005	14.43%	14.43%	16,668,230	170,265	1.03%	1.03%
2014	34,701,055	9,538,875	37.91%	106.93%	117,042,940	27,207,040	30.29%	49.09%	17,539,030	870,800	5.22%	6.31%
2015	64,887,050	30,185,995	86.99%	286.93%	150,049,830	33,006,890	28.20%	91.13%	23,184,305	5,645,275	32.19%	40.53%
2016	65,761,470	874,420	1.35%	292.15%	169,109,735	19,059,905	12.70%	115.41%	25,483,095	2,298,790	9.92%	54.46%
2017	65,593,110	-168,360	-0.26%	291.14%	169,264,500	154,765	0.09%	115.60%	29,654,490	4,171,395	16.37%	79.75%
2018	65,593,125	15	0.00%	291.14%	143,943,855	-25,320,645	-14.96%	83.35%	31,015,755	1,361,265	4.59%	88.00%
2019	65,565,775	-27,350	-0.04%	290.98%	117,534,255	-26,409,600	-18.35%	49.71%	30,936,617	-79,138	-0.26%	87.52%
2020	65,944,530	378,755	0.58%	293.24%	104,596,000	-12,938,255	-11.01%	33.23%	30,820,220	-116,397	-0.38%	86.81%
2021	48,901,290	-17,043,240	-25.84%	191.61%	99,393,315	-5,202,685	-4.97%	26.60%	32,149,730	1,329,510	4.31%	94.87%
2022	47,727,140	-1,174,150	-2.40%	184.61%	113,138,365	13,745,050	13.83%	44.11%	32,304,085	154,355	0.48%	95.81%

Rate Ann.%chg: Irrigated **11.03%** Dryland **3.72%** Grassland **6.95%**

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	2,205	-	-	-	30,485	-	-	-	111,807,100	-	-	-
2013	0	-2,205	-100.00%	-100.00%	687,985	657,500	2156.80%	2156.80%	132,354,295	20,547,195	18.38%	18.38%
2014	0	0	-100.00%	-100.00%	699,745	11,760	1.71%	2195.37%	169,982,770	37,628,475	28.43%	52.03%
2015	0	0	-100.00%	-100.00%	14,865	-684,880	-97.88%	-51.24%	238,136,050	68,153,280	40.09%	112.99%
2016	0	0	-100.00%	-100.00%	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	132.86%
2017	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	264,512,100	4,157,800	1.60%	136.58%
2018	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	240,552,735	-23,959,365	-9.06%	115.15%
2019	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	214,036,647	-26,516,088	-11.02%	91.43%
2020	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	201,360,750	-12,675,897	-5.92%	80.10%
2021	0	0	-100.00%	-100.00%	216,575	216,575	610.43%	610.43%	180,660,910	-20,699,840	-10.28%	61.58%
2022	0	0	-100.00%	-100.00%	524,970	308,395	142.40%	1622.06%	193,694,560	13,033,650	7.21%	73.24%

Cnty# **25** Rate Ann.%chg: Total Agric Land **5.65%**
 County **DEUEL**

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	16,769,550	20,688	811			78,666,420	178,041	442			16,401,000	70,837	232		
2013	25,168,525	21,957	1,146	41.41%	41.41%	89,864,790	176,129	510	15.47%	15.47%	16,675,850	72,752	229	-1.00%	-1.00%
2014	34,506,340	21,873	1,578	37.63%	94.62%	116,881,190	175,844	665	30.27%	50.43%	17,633,645	72,688	243	5.84%	4.78%
2015	64,966,830	21,965	2,958	87.48%	264.88%	150,116,835	173,076	867	30.49%	96.30%	23,158,680	75,275	308	26.82%	32.88%
2016	65,353,815	22,260	2,936	-0.74%	262.19%	169,410,130	173,556	976	12.54%	120.92%	25,190,435	74,524	338	9.87%	45.99%
2017	65,830,725	22,414	2,937	0.04%	262.33%	169,106,785	173,121	977	0.07%	121.08%	29,693,180	74,678	398	17.63%	71.73%
2018	65,593,125	22,334	2,937	0.00%	262.32%	143,943,480	173,322	830	-14.98%	87.96%	31,015,160	74,589	416	4.58%	79.59%
2019	65,565,745	22,334	2,936	-0.04%	262.17%	117,531,920	173,319	678	-18.35%	53.48%	30,959,860	74,446	416	0.01%	79.62%
2020	66,031,150	22,334	2,957	0.71%	264.75%	104,593,985	172,391	607	-10.53%	37.32%	30,949,625	75,318	411	-1.19%	77.48%
2021	48,674,830	22,167	2,196	-25.73%	170.90%	99,411,015	172,388	577	-4.95%	30.51%	32,131,415	75,302	427	3.84%	84.30%
2022	48,275,845	21,986	2,196	-0.01%	170.88%	113,230,370	172,271	657	13.98%	48.76%	32,271,575	75,745	426	-0.15%	84.02%

Rate Annual %chg Average Value/Acre: **10.48%**

4.05%

6.29%

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	2,205	221	10			0	0				111,839,175	269,787	415		
2013	0	0				0	310	0			131,709,165	271,149	486	17.18%	17.18%
2014	0	0				0	303	0			169,021,175	270,708	624	28.54%	50.61%
2015	0	0				0	309	0			238,242,345	270,625	880	41.00%	112.36%
2016	0	0				0	298	0			259,954,380	270,639	961	9.11%	131.70%
2017	0	0				0	300	0			264,630,690	270,513	978	1.85%	135.98%
2018	0	0				0	300	0			240,551,765	270,545	889	-9.11%	114.48%
2019	0	0				0	301	0			214,057,525	270,401	792	-10.97%	90.96%
2020	0	0				0	301	0			201,574,760	270,343	746	-5.81%	79.87%
2021	0	0				216,575	397	545			180,433,835	270,255	668	-10.46%	61.05%
2022	0	0				524,970	535	981	79.94%		194,302,760	270,538	718	7.57%	73.25%

25
DEUEL

Rate Annual %chg Average Value/Acre: **5.65%**

(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
1,838	DEUEL	16,453,717	15,162,697	74,628,982	59,158,595	35,323,774	0	0	193,694,560	19,209,754	13,136,955	92,980	426,862,014
cnty sector	value % of total value:	3.85%	3.55%	17.48%	13.86%	8.28%			45.38%	4.50%	3.08%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
400	BIG SPRINGS	711,283	511,310	2,962,237	12,973,764	10,717,388	0	0	4,455	0	0	0	27,880,437
21.76%	%sector of county sector	4.32%	3.37%	3.97%	21.93%	30.34%			0.00%				6.53%
	%sector of municipality	2.55%	1.83%	10.62%	46.53%	38.44%			0.02%				100.00%
929	CHAPPELL	271,658	475,644	908,665	30,573,355	6,021,285	0	0	8,580	113,340	11,985	0	38,384,512
50.54%	%sector of county sector	1.65%	3.14%	1.22%	51.68%	17.05%			0.00%	0.59%	0.09%		8.99%
	%sector of municipality	0.71%	1.24%	2.37%	79.65%	15.69%			0.02%	0.30%	0.03%		100.00%
	%sector of county sector												
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1,330	Total Municipalities	982,941	986,954	3,870,902	43,547,121	16,738,674	0	0	13,035	113,340	11,985	0	66,264,951
72.35%	%all municip.sectors of cnty	5.97%	6.51%	5.19%	73.61%	47.39%			0.01%	0.59%	0.09%		15.52%