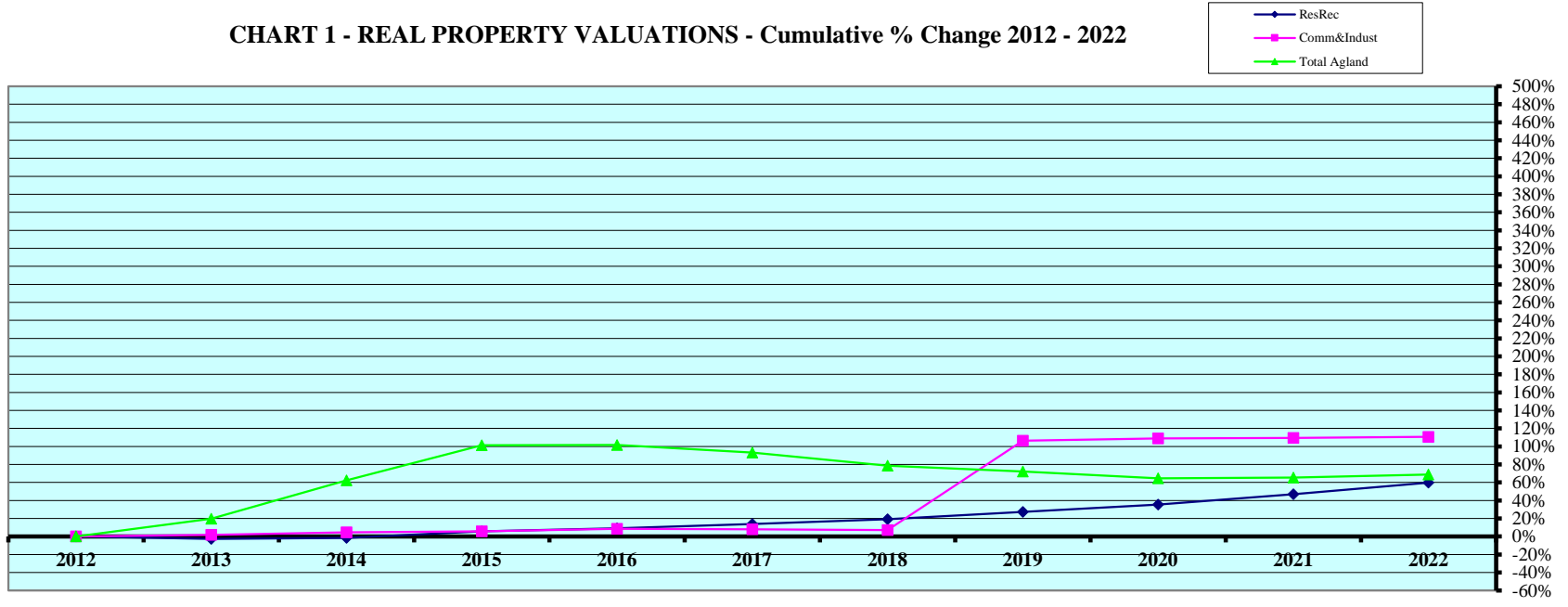


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	119,684,835	-	-	-	43,870,190	-	-	-	593,191,475	-	-	-
2013	116,475,355	-3,209,480	-2.68%	-2.68%	44,690,795	820,605	1.87%	1.87%	709,500,840	116,309,365	19.61%	19.61%
2014	117,627,715	1,152,360	0.99%	-1.72%	45,871,540	1,180,745	2.64%	4.56%	963,644,090	254,143,250	35.82%	62.45%
2015	126,495,525	8,867,810	7.54%	5.69%	46,372,705	501,165	1.09%	5.70%	1,194,835,285	231,191,195	23.99%	101.42%
2016	130,535,295	4,039,770	3.19%	9.07%	47,561,465	1,188,760	2.56%	8.41%	1,196,158,955	1,323,670	0.11%	101.65%
2017	136,254,245	5,718,950	4.38%	13.84%	47,347,450	-214,015	-0.45%	7.93%	1,146,399,475	-49,759,480	-4.16%	93.26%
2018	142,584,635	6,330,390	4.65%	19.13%	46,976,495	-370,955	-0.78%	7.08%	1,058,662,205	-87,737,270	-7.65%	78.47%
2019	152,268,875	9,684,240	6.79%	27.22%	90,552,480	43,575,985	92.76%	106.41%	1,021,849,910	-36,812,295	-3.48%	72.26%
2020	161,926,605	9,657,730	6.34%	35.29%	91,579,825	1,027,345	1.13%	108.75%	976,579,815	-45,270,095	-4.43%	64.63%
2021	176,004,300	14,077,695	8.69%	47.06%	91,846,960	267,135	0.29%	109.36%	980,900,885	4,321,070	0.44%	65.36%
2022	191,208,745	15,204,445	8.64%	59.76%	92,434,360	587,400	0.64%	110.70%	1,001,479,385	20,578,500	2.10%	68.83%

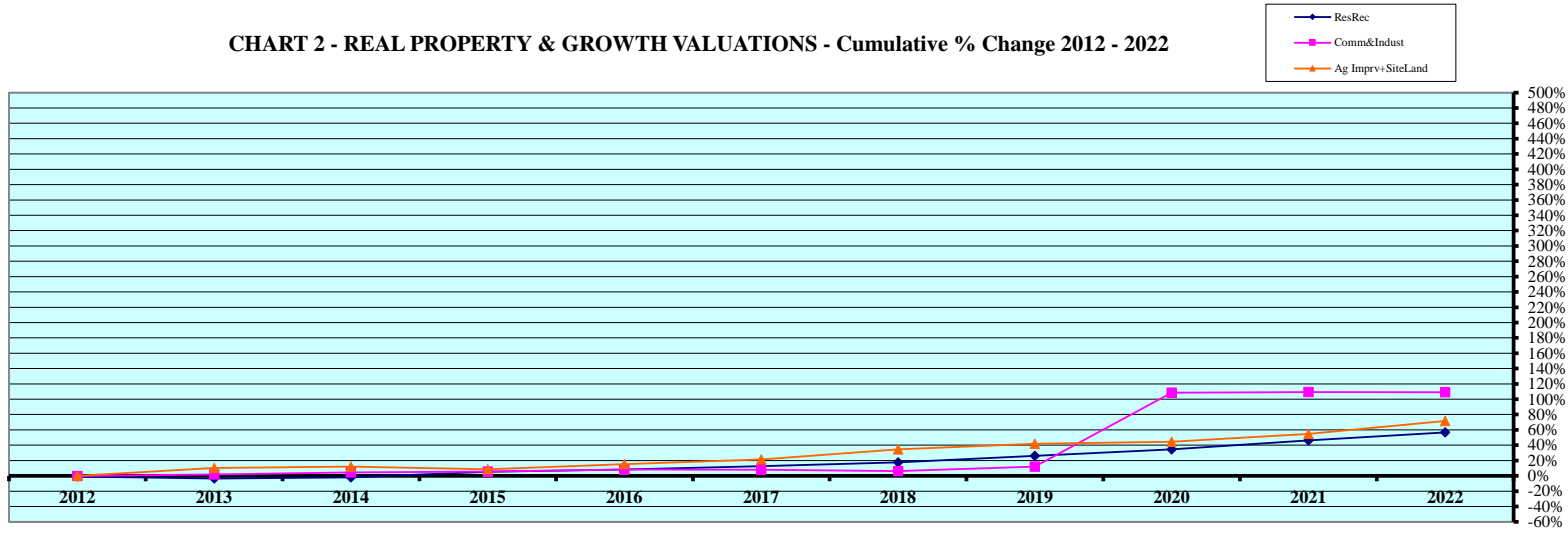
Rate Annual %chg: Residential & Recreational **4.80%** Commercial & Industrial **7.74%** Agricultural Land **5.38%**

Cnty# **26**  
County **DIXON**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	119,684,835	908,640	0.76%	118,776,195	-	-0.76%	43,870,190	97,305	0.22%	43,772,885	-	-0.22%	
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	-3.48%	44,690,795	65,610	0.15%	44,625,185	1.72%	1.72%	
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	-2.11%	45,871,540	0	0.00%	45,871,540	2.64%	4.56%	
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	5.29%	46,372,705	0	0.00%	46,372,705	1.09%	5.70%	
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	8.26%	47,561,465	77,775	0.16%	47,483,690	2.40%	8.24%	
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	12.53%	47,347,450	17,095	0.04%	47,330,355	-0.49%	7.89%	
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	17.64%	46,976,495	380,520	0.81%	46,595,975	-1.59%	6.21%	
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	25.98%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	11.92%	
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	34.52%	91,579,825	73,275	0.08%	91,506,550	1.05%	108.58%	
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	46.22%	91,846,960	39,990	0.04%	91,806,970	0.25%	109.27%	
2022	191,208,745	3,704,440	1.94%	187,504,305	6.53%	56.67%	92,434,360	711,245	0.77%	91,723,115	-0.13%	109.08%	
Rate Ann%chg	4.80%			Resid & Recreat w/o growth			7.74%			C & I w/o growth			1.15%

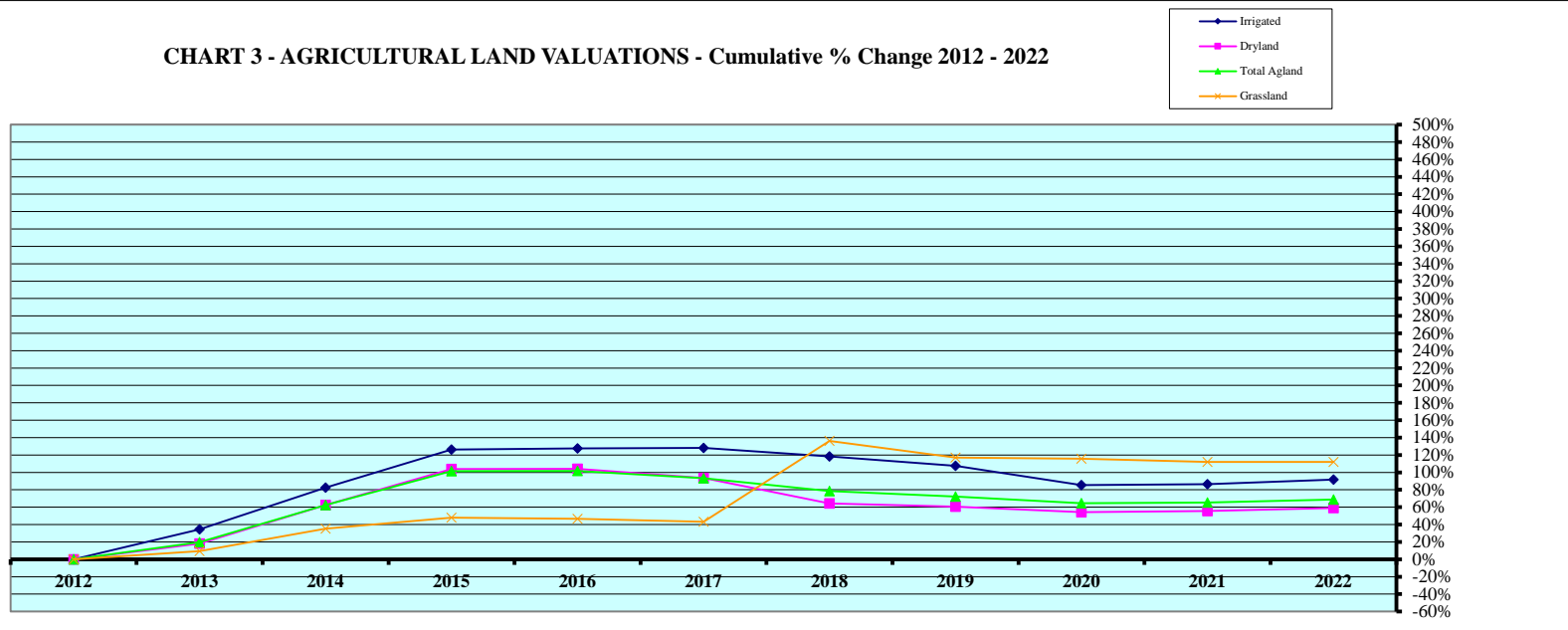
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	-	-
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%	10.15%
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	12.17%
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	8.44%
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	15.38%
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	21.41%
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	34.47%
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	41.90%
2020	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	44.41%
2021	58,150,815	35,105,425	93,256,240	874,270	0.94%	92,381,970	6.33%	54.57%
2022	64,956,270	40,805,250	105,761,520	3,197,200	3.02%	102,564,320	9.98%	71.61%
Rate Ann%chg	4.64%	8.23%	5.87%	Ag Imprv+Site w/o growth			3.58%	

(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# 26  
County DIXON

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	80,724,930	-	-	-	455,209,340	-	-	-	56,365,010	-	-	-
2013	108,603,060	27,878,130	34.53%	34.53%	538,303,445	83,094,105	18.25%	18.25%	61,752,760	5,387,750	9.56%	9.56%
2014	147,248,735	38,645,675	35.58%	82.41%	739,360,310	201,056,865	37.35%	62.42%	76,195,215	14,442,455	23.39%	35.18%
2015	182,694,050	35,445,315	24.07%	126.32%	927,865,070	188,504,760	25.50%	103.83%	83,428,600	7,233,385	9.49%	48.01%
2016	183,758,080	1,064,030	0.58%	127.63%	928,982,255	1,117,185	0.12%	104.08%	82,617,720	-810,880	-0.97%	46.58%
2017	184,197,670	439,590	0.24%	128.18%	880,683,300	-48,298,955	-5.20%	93.47%	80,701,915	-1,915,805	-2.32%	43.18%
2018	176,259,095	-7,938,575	-4.31%	118.35%	748,452,575	-132,230,725	-15.01%	64.42%	133,125,145	52,423,230	64.96%	136.18%
2019	167,607,430	-8,651,665	-4.91%	107.63%	731,003,175	-17,449,400	-2.33%	60.59%	122,404,040	-10,721,105	-8.05%	117.16%
2020	149,670,205	-17,937,225	-10.70%	85.41%	702,643,505	-28,359,670	-3.88%	54.36%	121,541,430	-862,610	-0.70%	115.63%
2021	150,462,060	791,855	0.53%	86.39%	708,190,670	5,547,165	0.79%	55.57%	119,457,925	-2,083,505	-1.71%	111.94%
2022	154,792,545	4,330,485	2.88%	91.75%	724,287,895	16,097,225	2.27%	59.11%	119,537,375	79,450	0.07%	112.08%

Rate Ann.%chg: Irrigated **6.73%** Dryland **4.75%** Grassland **7.81%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	810,825	-	-	-	81,370	-	-	-	593,191,475	-	-	-
2013	810,095	-730	-0.09%	-0.09%	31,480	-49,890	-61.31%	-61.31%	709,500,840	116,309,365	19.61%	19.61%
2014	808,350	-1,745	-0.22%	-0.31%	31,480	0	0.00%	-61.31%	963,644,090	254,143,250	35.82%	62.45%
2015	807,065	-1,285	-0.16%	-0.46%	40,500	9,020	28.65%	-50.23%	1,194,835,285	231,191,195	23.99%	101.42%
2016	800,900	-6,165	-0.76%	-1.22%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	101.65%
2017	816,590	15,690	1.96%	0.71%	0	0	-	-100.00%	1,146,399,475	-49,759,480	-4.16%	93.26%
2018	825,390	8,800	1.08%	1.80%	0	0	-	-100.00%	1,058,662,205	-87,737,270	-7.65%	78.47%
2019	835,265	9,875	1.20%	3.01%	0	0	-	-100.00%	1,021,849,910	-36,812,295	-3.48%	72.26%
2020	858,030	22,765	2.73%	5.82%	1,866,645	1,866,645	2194.02%	2194.02%	976,579,815	-45,270,095	-4.43%	64.63%
2021	850,910	-7,120	-0.83%	4.94%	1,939,320	72,675	3.89%	2283.34%	980,900,885	4,321,070	0.44%	65.36%
2022	853,535	2,625	0.31%	5.27%	2,008,035	68,715	3.54%	2367.78%	1,001,479,385	20,578,500	2.10%	68.83%

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County **DIXON**

Rate Ann.%chg: Total Agric Land **5.38%**

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	80,882,350	28,309	2,857			455,114,065	190,037	2,395			56,548,635	55,569	1,018		
2013	104,010,380	29,222	3,559	24.58%	24.58%	539,019,355	190,631	2,828	18.07%	18.07%	63,154,340	53,978	1,170	14.97%	14.97%
2014	145,847,300	30,408	4,796	34.76%	67.88%	740,856,080	191,165	3,875	37.06%	61.82%	76,244,270	52,443	1,454	24.26%	42.87%
2015	182,215,225	31,923	5,708	19.01%	99.78%	925,506,690	190,437	4,860	25.40%	102.93%	84,633,290	51,615	1,640	12.78%	61.13%
2016	182,652,800	32,006	5,707	-0.02%	99.74%	929,456,485	191,291	4,859	-0.02%	102.89%	82,792,280	50,665	1,634	-0.34%	60.58%
2017	183,254,750	32,144	5,701	-0.10%	99.54%	880,282,115	191,715	4,592	-5.50%	91.73%	81,187,970	49,803	1,630	-0.24%	60.19%
2018	176,259,095	32,556	5,414	-5.03%	89.50%	745,722,025	176,558	4,224	-8.01%	76.36%	135,413,665	64,507	2,099	28.77%	106.28%
2019	166,886,490	32,477	5,139	-5.09%	79.86%	731,433,780	179,788	4,068	-3.68%	69.88%	122,321,080	61,400	1,992	-5.10%	95.77%
2020	149,719,525	32,859	4,556	-11.33%	59.48%	703,019,870	181,524	3,873	-4.80%	61.71%	121,080,955	59,008	2,052	3.00%	101.64%
2021	150,269,640	32,987	4,555	-0.02%	59.44%	708,023,555	181,608	3,899	0.67%	62.79%	119,810,895	58,866	2,035	-0.81%	100.00%
2022	154,811,005	33,137	4,672	2.56%	63.52%	724,508,795	181,619	3,989	2.32%	66.57%	119,557,515	58,718	2,036	0.04%	100.08%

Rate Annual %chg Average Value/Acre: 5.04%

5.23%

7.18%

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	812,840	7,011	116			0	0				593,357,890	280,926	2,112		
2013	810,300	7,165	113	-2.45%	-2.45%	0	0				706,994,375	280,996	2,516	19.12%	19.12%
2014	808,605	7,156	113	-0.08%	-2.53%	0	0				963,756,255	281,171	3,428	36.23%	62.28%
2015	794,905	7,095	112	-0.85%	-3.36%	0	0				1,193,150,110	281,069	4,245	23.85%	100.98%
2016	801,175	7,137	112	0.19%	-3.18%	0	0				1,195,702,740	281,100	4,254	0.20%	101.39%
2017	816,485	7,165	114	1.51%	-1.71%	0	0				1,145,541,320	280,828	4,079	-4.10%	93.13%
2018	825,510	7,189	115	0.77%	-0.96%	0	0				1,058,220,295	280,810	3,768	-7.62%	78.42%
2019	835,330	7,222	116	0.73%	-0.23%	0	0				1,021,476,680	280,887	3,637	-3.50%	72.18%
2020	852,420	7,287	117	1.14%	0.90%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	64.48%
2021	850,155	7,254	117	0.19%	1.09%	1,939,320	431	4,500	0.00%		980,893,565	281,146	3,489	0.43%	65.18%
2022	853,595	7,276	117	0.10%	1.19%	1,982,700	441	4,500	0.00%		1,001,713,610	281,191	3,562	2.11%	68.66%

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DIXON

Rate Annual %chg Average Value/Acre: 5.37%

(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
5,606	DIXON	69,391,911	5,911,164	10,518,973	189,230,535	61,887,565	30,546,795	1,978,210	1,001,479,385	64,956,270	40,805,250	0	1,476,706,058
cnty sectorvalue % of total value:		4.70%	0.40%	0.71%	12.81%	4.19%	2.07%	0.13%	67.82%	4.40%	2.76%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	586,907	117,248	321,044	12,264,365	958,235	0	0	0	0	19,880	0	14,267,679
6.72%	%sector of county sector	0.85%	1.98%	3.05%	6.48%	1.55%					0.05%		0.97%
	%sector of municipality	4.11%	0.82%	2.25%	85.96%	6.72%					0.14%		100.00%
166	CONCORD	3,948	0	0	4,061,765	34,775	0	0	0	0	0	0	4,100,488
2.96%	%sector of county sector	0.01%			2.15%	0.06%							0.28%
	%sector of municipality	0.10%			99.06%	0.85%							100.00%
87	DIXON	121,516	106,948	553,042	2,182,650	1,137,440	0	0	0	0	0	0	4,101,596
1.55%	%sector of county sector	0.18%	1.81%	5.26%	1.15%	1.84%							0.28%
	%sector of municipality	2.96%	2.61%	13.48%	53.21%	27.73%							100.00%
840	EMERSON	63,480	237,998	49,769	12,199,590	1,062,705	0	0	0	0	0	0	13,613,542
14.98%	%sector of county sector	0.09%	4.03%	0.47%	6.45%	1.72%							0.92%
	%sector of municipality	0.47%	1.75%	0.37%	89.61%	7.81%							100.00%
94	MARTINSBURG	204,517	358	176	2,614,915	123,255	0	0	0	0	0	0	2,943,221
1.68%	%sector of county sector	0.29%	0.01%	0.00%	1.38%	0.20%							0.20%
	%sector of municipality	6.95%	0.01%	0.01%	88.85%	4.19%							100.00%
76	MASKELL	163,363	0	0	1,819,120	186,095	0	0	125,550	123,795	3,880	0	2,421,803
1.36%	%sector of county sector	0.24%			0.96%	0.30%			0.01%	0.19%	0.01%		0.16%
	%sector of municipality	6.75%			75.11%	7.68%			5.18%	5.11%	0.16%		100.00%
325	NEWCASTLE	501,297	0	0	9,021,025	638,155	0	0	56,340	0	0	0	10,216,817
5.80%	%sector of county sector	0.72%			4.77%	1.03%			0.01%				0.69%
	%sector of municipality	4.91%			88.30%	6.25%			0.55%				100.00%
961	PONCA	579,312	416,518	67,486	39,694,040	3,489,515	0	0	23,260	0	0	0	44,270,131
17.14%	%sector of county sector	0.83%	7.05%	0.64%	20.98%	5.64%			0.00%				3.00%
	%sector of municipality	1.31%	0.94%	0.15%	89.66%	7.88%			0.05%				100.00%
1,451	WAKEFIELD	24,151,483	402,656	72,089	28,307,790	4,299,770	10,647,205	0	0	0	0	0	67,880,993
25.88%	%sector of county sector	34.80%	6.81%	0.69%	14.96%	6.95%	34.86%						4.60%
	%sector of municipality	35.58%	0.59%	0.11%	41.70%	6.33%	15.69%						100.00%
73	WATERBURY	7,788	77,615	388,061	1,696,355	126,250	0	0	0	0	0	0	2,296,069
1.30%	%sector of county sector	0.01%	1.31%	3.69%	0.90%	0.20%							0.16%
	%sector of municipality	0.34%	3.38%	16.90%	73.88%	5.50%							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												
4,451	Total Municipalities	26,383,612	1,359,341	1,451,667	113,861,623	12,056,196	10,647,206	0	205,150	123,795	23,760	0	166,112,349
79.39%	%all municip.sectors of cnty	38.02%	23.00%	13.80%	60.17%	19.48%	34.86%		0.02%	0.19%	0.06%		11.25%