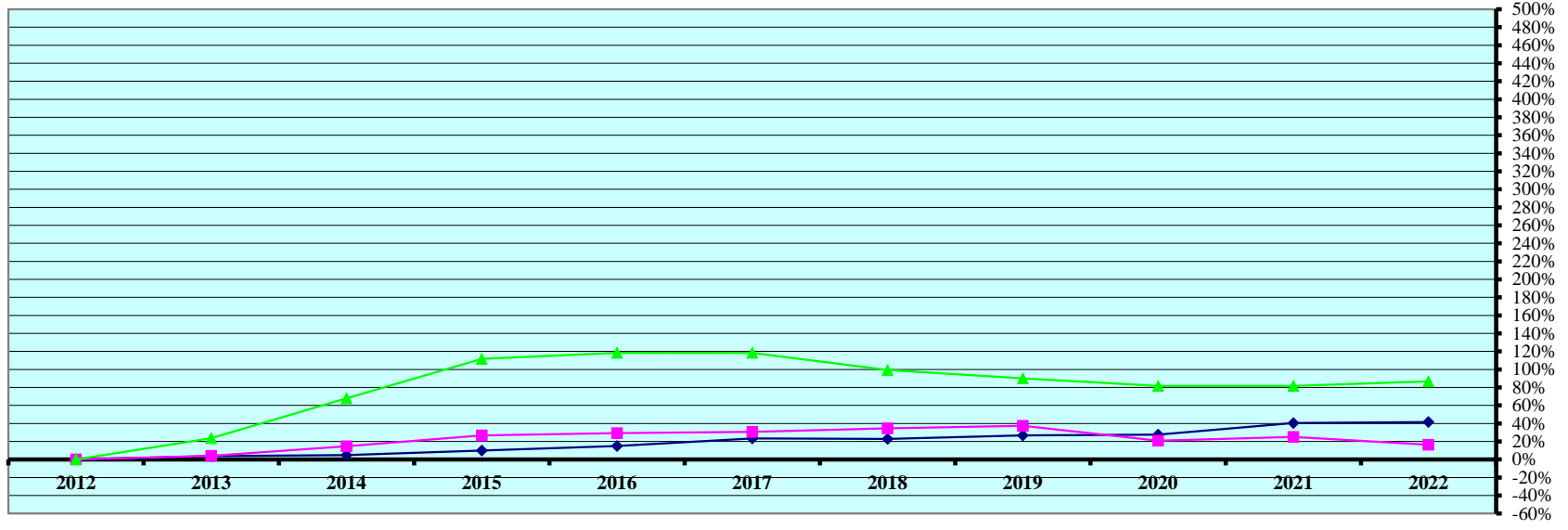


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

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	54,616,760	-	-	-	17,310,824	-	-	-	342,320,389	-	-	-
2013	56,695,775	2,079,015	3.81%	3.81%	18,016,208	705,384	4.07%	4.07%	423,642,816	81,322,427	23.76%	23.76%
2014	57,265,187	569,412	1.00%	4.85%	19,833,229	1,817,021	10.09%	14.57%	574,950,032	151,307,216	35.72%	67.96%
2015	59,992,811	2,727,624	4.76%	9.84%	21,934,456	2,101,227	10.59%	26.71%	724,821,727	149,871,695	26.07%	111.74%
2016	62,752,118	2,759,307	4.60%	14.90%	22,362,106	427,650	1.95%	29.18%	747,320,413	22,498,686	3.10%	118.31%
2017	67,391,438	4,639,320	7.39%	23.39%	22,594,307	232,201	1.04%	30.52%	747,374,509	54,096	0.01%	118.33%
2018	67,069,482	-321,956	-0.48%	22.80%	23,303,443	709,136	3.14%	34.62%	682,428,280	-64,946,229	-8.69%	99.35%
2019	69,154,352	2,084,870	3.11%	26.62%	23,785,014	481,571	2.07%	37.40%	650,748,108	-31,680,172	-4.64%	90.10%
2020	69,667,709	513,357	0.74%	27.56%	20,914,984	-2,870,030	-12.07%	20.82%	621,890,958	-28,857,150	-4.43%	81.67%
2021	76,664,422	6,996,713	10.04%	40.37%	21,658,817	743,833	3.56%	25.12%	621,503,340	-387,618	-0.06%	81.56%
2022	77,306,143	641,721	0.84%	41.54%	20,148,434	-1,510,383	-6.97%	16.39%	639,354,824	17,851,484	2.87%	86.77%

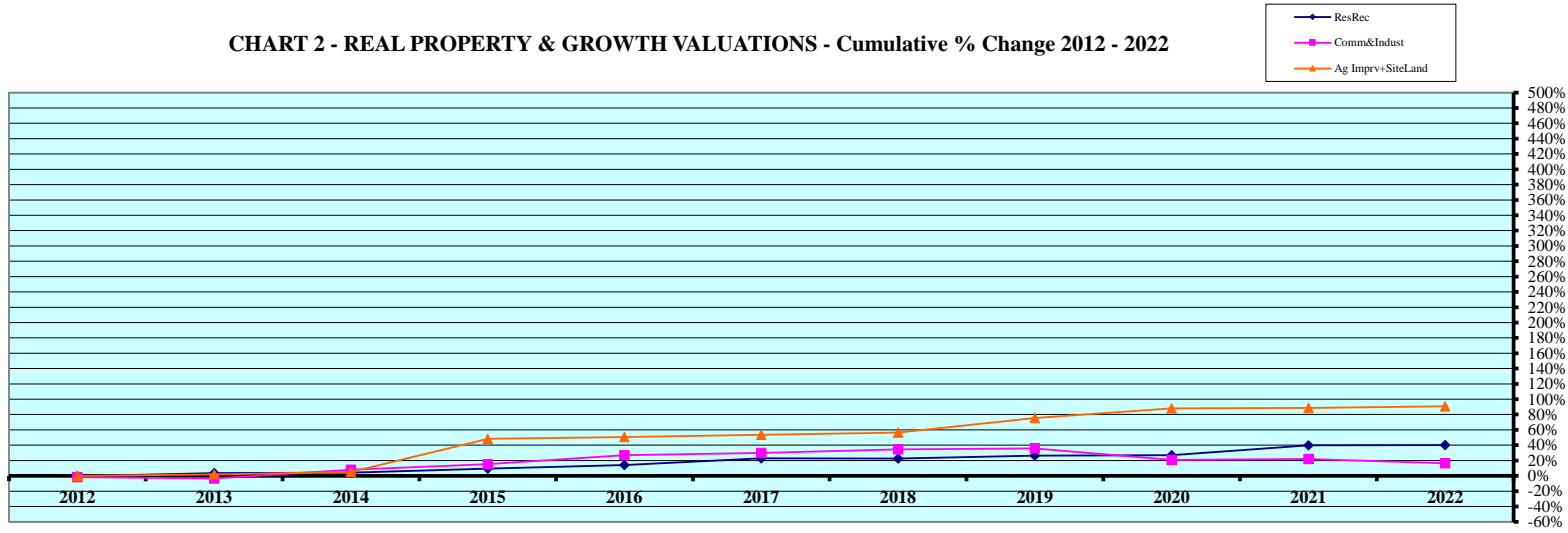
Rate Annual %chg: Residential & Recreational **3.54%** Commercial & Industrial **1.53%** Agricultural Land **6.45%**

Cnty# **32**
County **FRONTIER**

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	54,616,760	267,971	0.49%	54,348,789	-	-0.49%	17,310,824	282,322	1.63%	17,028,502	-	-1.63%						
2013	56,695,775	104,119	0.18%	56,591,656	3.62%	3.62%	18,016,208	1,299,623	7.21%	16,716,585	-3.43%	-3.43%						
2014	57,265,187	422,223	0.74%	56,842,964	0.26%	4.08%	19,833,229	1,144,598	5.77%	18,688,631	3.73%	7.96%						
2015	59,992,811	271,146	0.45%	59,721,665	4.29%	9.35%	21,934,456	2,007,909	9.15%	19,926,547	0.47%	15.11%						
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	14.20%	22,362,106	387,869	1.73%	21,974,237	0.18%	26.94%						
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	22.78%	22,594,307	111,891	0.50%	22,482,416	0.54%	29.87%						
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	22.51%	23,303,443	0	0.00%	23,303,443	3.14%	34.62%						
2019	69,154,352	186,068	0.27%	68,968,284	2.83%	26.28%	23,785,014	286,436	1.20%	23,498,578	0.84%	35.74%						
2020	69,667,709	395,639	0.57%	69,272,070	0.17%	26.83%	20,914,984	0	0.00%	20,914,984	-12.07%	20.82%						
2021	76,664,422	327,582	0.43%	76,336,840	9.57%	39.77%	21,658,817	538,226	2.49%	21,120,591	0.98%	22.01%						
2022	77,306,143	777,642	1.01%	76,528,501	-0.18%	40.12%	20,148,434	0	0.00%	20,148,434	-6.97%	16.39%						
Rate Ann%chg	3.54%			Resid & Recreat w/o growth			3.07%			1.53%			C & I w/o growth			-1.26%		

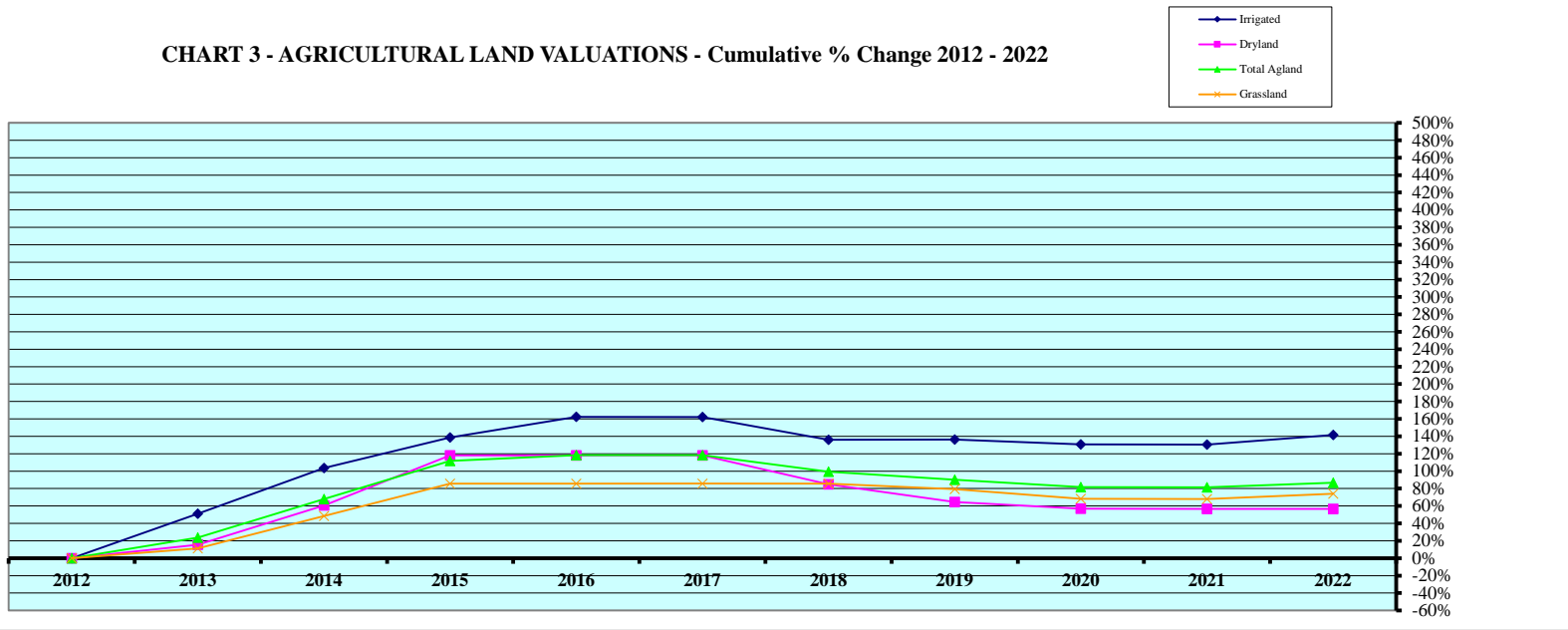
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	25,654,690	21,132,427	46,787,117	657,684	1.41%	46,129,433	-	-		
2013	26,962,052	22,396,000	49,358,052	1,754,035	3.55%	47,604,017	1.75%	1.75%		
2014	27,218,575	22,894,876	50,113,451	923,250	1.84%	49,190,201	-0.34%	5.14%		
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	38.38%	48.22%		
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	0.33%	50.60%		
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	-0.17%	53.48%		
2018	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	0.28%	56.53%		
2019	43,428,791	39,146,374	82,575,165	419,034	0.51%	82,156,131	11.04%	75.60%		
2020	43,685,860	44,944,515	88,630,375	595,633	0.67%	88,034,742	6.61%	88.16%		
2021	43,914,035	45,248,498	89,162,533	872,472	0.98%	88,290,061	-0.38%	88.71%		
2022	44,388,922	46,228,751	90,617,673	1,380,600	1.52%	89,237,073	0.08%	90.73%		
Rate Ann%chg	5.64%		8.14%		6.83%		Ag Imprv+Site w/o growth		5.76%	

(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

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County FRONTIER

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	95,225,460	-	-	-	119,592,175	-	-	-	127,502,754	-	-	-
2013	143,824,512	48,599,052	51.04%	51.04%	137,985,058	18,392,883	15.38%	15.38%	141,833,246	14,330,492	11.24%	11.24%
2014	193,782,968	49,958,456	34.74%	103.50%	192,026,028	54,040,970	39.16%	60.57%	189,141,036	47,307,790	33.35%	48.34%
2015	227,371,967	33,588,999	17.33%	138.77%	260,760,046	68,734,018	35.79%	118.04%	236,689,714	47,548,678	25.14%	85.63%
2016	249,800,253	22,428,286	9.86%	162.33%	260,808,004	47,958	0.02%	118.08%	236,712,156	22,442	0.01%	85.65%
2017	249,646,195	-154,058	-0.06%	162.16%	260,857,009	49,005	0.02%	118.12%	236,871,305	159,149	0.07%	85.78%
2018	224,718,978	-24,927,217	-9.99%	135.99%	221,025,754	-39,831,255	-15.27%	84.82%	236,683,548	-187,757	-0.08%	85.63%
2019	225,138,215	419,237	0.19%	136.43%	196,901,790	-24,123,964	-10.91%	64.64%	228,708,103	-7,975,445	-3.37%	79.38%
2020	219,715,772	-5,422,443	-2.41%	130.73%	187,558,042	-9,343,748	-4.75%	56.83%	214,396,418	-14,311,685	-6.26%	68.15%
2021	219,564,265	-151,507	-0.07%	130.57%	187,444,145	-113,897	-0.06%	56.74%	214,274,193	-122,225	-0.06%	68.05%
2022	230,141,011	10,576,746	4.82%	141.68%	187,209,125	-235,020	-0.13%	56.54%	221,784,030	7,509,837	3.50%	73.94%

Rate Ann.%chg: Irrigated Dryland Grassland

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	-	-	-	0	-	-	-	342,320,389	-	-	-
2013	0	0	-	-	0	0	-	-	423,642,816	81,322,427	23.76%	23.76%
2014	0	0	-	-	0	0	-	-	574,950,032	151,307,216	35.72%	67.96%
2015	0	0	-	-	0	0	-	-	724,821,727	149,871,695	26.07%	111.74%
2016	0	0	-	-	0	0	-	-	747,320,413	22,498,686	3.10%	118.31%
2017	0	0	-	-	0	0	-	-	747,374,509	54,096	0.01%	118.33%
2018	0	0	-	-	0	0	-	-	682,428,280	-64,946,229	-8.69%	99.35%
2019	0	0	-	-	0	0	-	-	650,748,108	-31,680,172	-4.64%	90.10%
2020	0	0	-	-	220,726	220,726	-	-	621,890,958	-28,857,150	-4.43%	81.67%
2021	0	0	-	-	220,737	11	0.00%	-	621,503,340	-387,618	-0.06%	81.56%
2022	0	0	-	-	220,658	-79	-0.04%	-	639,354,824	17,851,484	2.87%	86.77%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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	95,226,097	74,821	1,273			119,593,628	157,319	760			127,510,636	364,308	350		
2013	143,824,512	75,417	1,907	49.84%	49.84%	137,985,084	157,559	876	15.20%	15.20%	141,835,285	363,679	390	11.43%	11.43%
2014	193,782,307	75,527	2,566	34.54%	101.60%	192,033,009	157,398	1,220	39.31%	60.49%	189,137,795	363,726	520	33.33%	48.57%
2015	227,400,649	76,624	2,968	15.67%	133.18%	260,768,361	156,133	1,670	36.89%	119.70%	236,685,277	364,127	650	25.00%	85.71%
2016	249,782,976	76,466	3,267	10.07%	156.66%	260,779,569	156,133	1,670	0.00%	119.71%	236,710,004	364,165	650	0.00%	85.71%
2017	249,786,444	76,425	3,268	0.06%	156.81%	260,857,129	156,178	1,670	0.00%	119.71%	236,723,282	364,185	650	0.00%	85.71%
2018	224,718,978	76,478	2,938	-10.10%	130.87%	221,025,751	156,170	1,415	-15.26%	86.17%	236,683,559	364,124	650	0.00%	85.71%
2019	225,138,602	76,625	2,938	0.00%	130.86%	196,904,708	154,987	1,270	-10.23%	67.12%	228,620,010	364,880	627	-3.61%	79.01%
2020	219,727,926	76,944	2,856	-2.81%	124.38%	187,420,850	154,669	1,212	-4.62%	59.40%	214,272,129	365,026	587	-6.31%	67.71%
2021	219,564,263	76,879	2,856	0.01%	124.40%	187,507,277	154,741	1,212	0.00%	59.40%	214,212,291	364,991	587	-0.02%	67.68%
2022	230,140,981	76,830	2,995	4.88%	135.36%	187,223,701	154,510	1,212	0.00%	59.40%	221,791,845	365,127	607	3.50%	73.55%

Rate Annual %chg Average Value/Acre: 8.94%

4.77%

5.67%

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				0	0				342,330,361	596,448	574		
2013	0	0				0	0				423,644,881	596,656	710	23.71%	23.71%
2014	0	0				0	0				574,953,111	596,651	964	35.72%	67.90%
2015	0	0				0	0				724,854,287	596,883	1,214	26.02%	111.59%
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	118.17%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	118.19%
2018	0	0				0	0				682,428,288	596,772	1,144	-8.69%	99.24%
2019	0	0				0	0				650,663,320	596,493	1,091	-4.61%	90.05%
2020	0	0				220,726	196	1,125			621,641,631	596,835	1,042	-4.52%	81.47%
2021	0	0				220,726	196	1,125	0.00%		621,504,557	596,808	1,041	-0.02%	81.44%
2022	0	0				220,658	196	1,125	0.00%		639,377,185	596,663	1,072	2.90%	86.70%

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FRONTIER

Rate Annual %chg Average Value/Acre: 6.44%

(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
2,519	FRONTIER	38,090,464	17,470,276	3,318,616	68,486,425	20,148,434	0	8,819,718	639,354,824	44,388,922	46,228,751	639,980	886,946,410
cnty sectorvalue % of total value:		4.29%	1.97%	0.37%	7.72%	2.27%		0.99%	72.08%	5.00%	5.21%	0.07%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
939	CURTIS	1,227,476	1,271,299	108,659	24,601,205	5,387,600	0	0	67,958	0	0	0	32,664,197
37.28%	%sector of county sector	3.22%	7.28%	3.27%	35.92%	26.74%			0.01%				3.68%
	%sector of municipality	3.76%	3.89%	0.33%	75.32%	16.49%			0.21%				100.00%
401	EUSTIS	681,501	331,784	48,020	17,856,727	4,053,434	0	0	21,677	52,273	11,942	0	23,057,358
15.92%	%sector of county sector	1.79%	1.90%	1.45%	26.07%	20.12%			0.00%	0.12%	0.03%		2.60%
	%sector of municipality	2.96%	1.44%	0.21%	77.44%	17.58%			0.09%	0.23%	0.05%		100.00%
261	MAYWOOD	197,549	172,618	53,773	8,211,925	5,868,902	0	0	70,148	301,607	74,063	0	14,950,585
10.36%	%sector of county sector	0.52%	0.99%	1.62%	11.99%	29.13%			0.01%	0.68%	0.16%		1.69%
	%sector of municipality	1.32%	1.15%	0.36%	54.93%	39.26%			0.47%	2.02%	0.50%		100.00%
32	MOOREFIELD	113,794	33,966	24,709	841,973	386,548	0	0	42,655	0	0	0	1,443,645
1.27%	%sector of county sector	0.30%	0.19%	0.74%	1.23%	1.92%			0.01%				0.16%
	%sector of municipality	7.88%	2.35%	1.71%	58.32%	26.78%			2.95%				100.00%
25	STOCKVILLE	66,081	126,629	767	806,818	174,350	0	0	33,282	0	0	0	1,207,927
0.99%	%sector of county sector	0.17%	0.72%	0.02%	1.18%	0.87%			0.01%				0.14%
	%sector of municipality	5.47%	10.48%	0.06%	66.79%	14.43%			2.76%				100.00%
	%sector of county sector												
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	%sector of municipality												
1,659	Total Municipalities	2,286,401	1,936,296	235,928	52,318,652	15,870,836	0	0	235,720	353,880	86,005	0	73,323,717
65.85%	%all municip.sectors of cnty	6.00%	11.08%	7.11%	76.39%	78.77%			0.04%	0.80%	0.19%		8.27%

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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

CHART 5