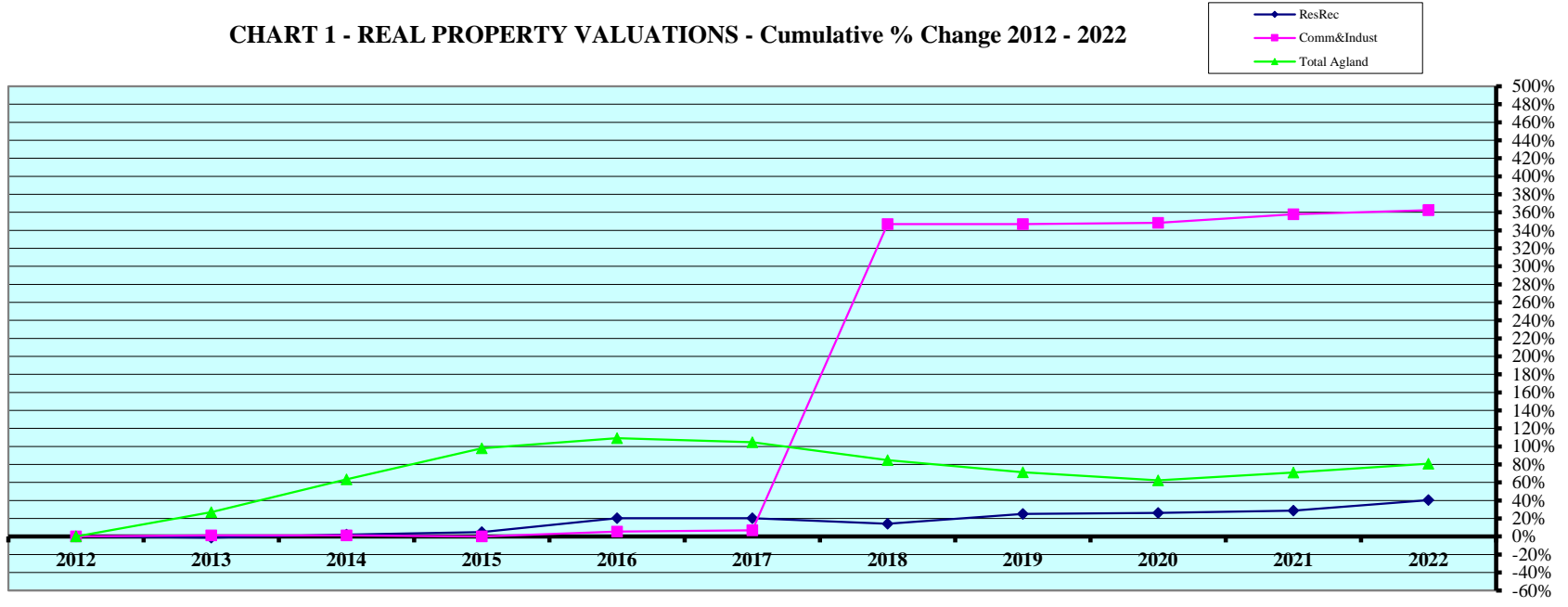


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



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	8,992,496	-	-	-	2,125,080	-	-	-	235,820,890	-	-	-
2013	8,873,730	-118,766	-1.32%	-1.32%	2,151,880	26,800	1.26%	1.26%	299,688,520	63,867,630	27.08%	27.08%
2014	9,189,579	315,849	3.56%	2.19%	2,151,980	100	0.00%	1.27%	385,807,875	86,119,355	28.74%	63.60%
2015	9,433,532	243,953	2.65%	4.90%	2,124,625	-27,355	-1.27%	-0.02%	466,606,880	80,799,005	20.94%	97.86%
2016	10,809,705	1,376,173	14.59%	20.21%	2,239,965	115,340	5.43%	5.41%	493,290,281	26,683,401	5.72%	109.18%
2017	10,820,030	10,325	0.10%	20.32%	2,269,563	29,598	1.32%	6.80%	482,461,115	-10,829,166	-2.20%	104.59%
2018	10,254,155	-565,875	-5.23%	14.03%	9,496,603	7,227,040	318.43%	346.88%	435,472,405	-46,988,710	-9.74%	84.66%
2019	11,237,755	983,600	9.59%	24.97%	9,496,603	0	0.00%	346.88%	403,933,340	-31,539,065	-7.24%	71.29%
2020	11,352,285	114,530	1.02%	26.24%	9,529,378	32,775	0.35%	348.42%	382,641,840	-21,291,500	-5.27%	62.26%
2021	11,568,399	216,114	1.90%	28.65%	9,732,510	203,132	2.13%	357.98%	403,242,360	20,600,520	5.38%	71.00%
2022	12,620,749	1,052,350	9.10%	40.35%	9,826,305	93,795	0.96%	362.40%	426,250,445	23,008,085	5.71%	80.75%

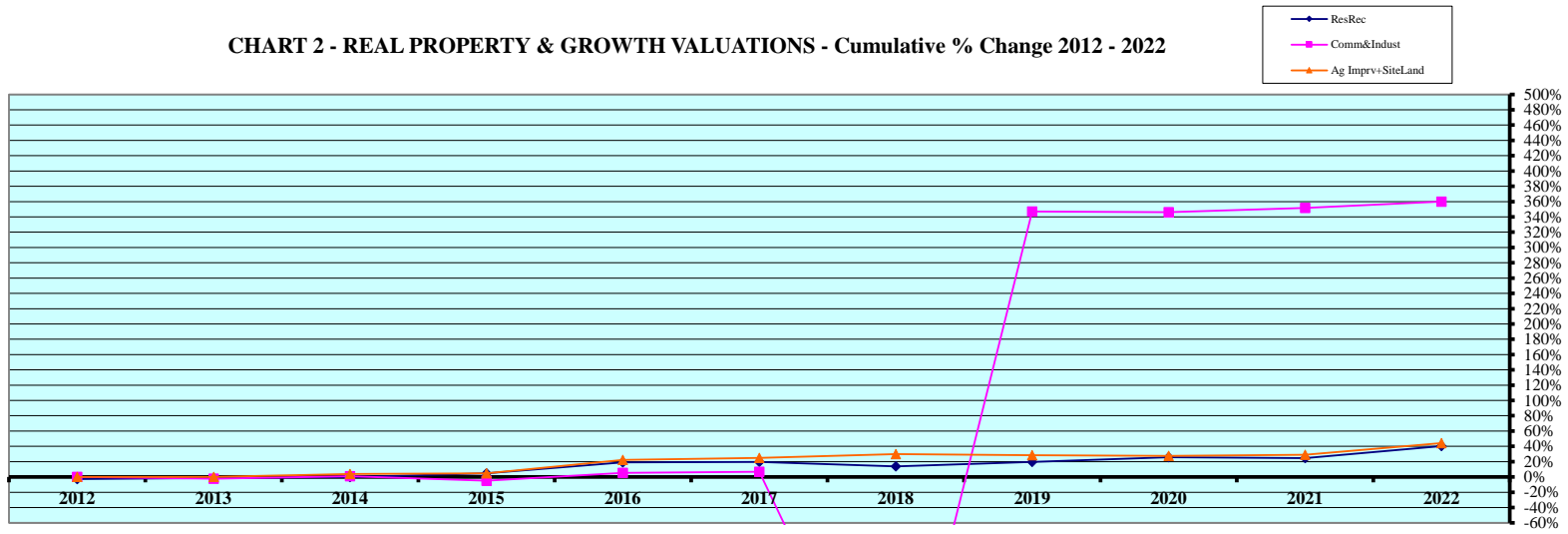
Rate Annual %chg: Residential & Recreational **3.45%** Commercial & Industrial **16.55%** Agricultural Land **6.10%**

Cnty# **43**
County **HAYES**

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	8,992,496	246,739	2.74%	8,745,757	-	-2.74%	2,125,080	0	0.00%	2,125,080	-	0.00%
2013	8,873,730	18,748	0.21%	8,854,982	-1.53%	-1.53%	2,151,880	77,530	3.60%	2,074,350	-2.39%	-2.39%
2014	9,189,579	228,800	2.49%	8,960,779	0.98%	-0.35%	2,151,980	3,970	0.18%	2,148,010	-0.18%	1.08%
2015	9,433,532	20,525	0.22%	9,413,007	2.43%	4.68%	2,124,625	102,105	4.81%	2,022,520	-6.02%	-4.83%
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	19.05%	2,239,965	0	0.00%	2,239,965	5.43%	5.41%
2017	10,820,030	51,875	0.48%	10,768,155	-0.38%	19.75%	2,269,563	0	0.00%	2,269,563	1.32%	6.80%
2018	10,254,155	15,190	0.15%	10,238,965	-5.37%	13.86%	9,496,603	15,178,430	159.83%	-5,681,827	-350.35%	-367.37%
2019	11,237,755	483,375	4.30%	10,754,380	4.88%	19.59%	9,496,603	0	0.00%	9,496,603	0.00%	346.88%
2020	11,352,285	40,620	0.36%	11,311,665	0.66%	25.79%	9,529,378	49,010	0.51%	9,480,368	-0.17%	346.12%
2021	11,568,399	352,300	3.05%	11,216,099	-1.20%	24.73%	9,732,510	133,535	1.37%	9,598,975	0.73%	351.70%
2022	12,620,749	0	0.00%	12,620,749	9.10%	40.35%	9,826,305	51,200	0.52%	9,775,105	0.44%	359.99%
Rate Ann%chg	3.45%			Resid & Recreat w/o growth 2.30%			16.55%			C & I w/o growth -35.12%		

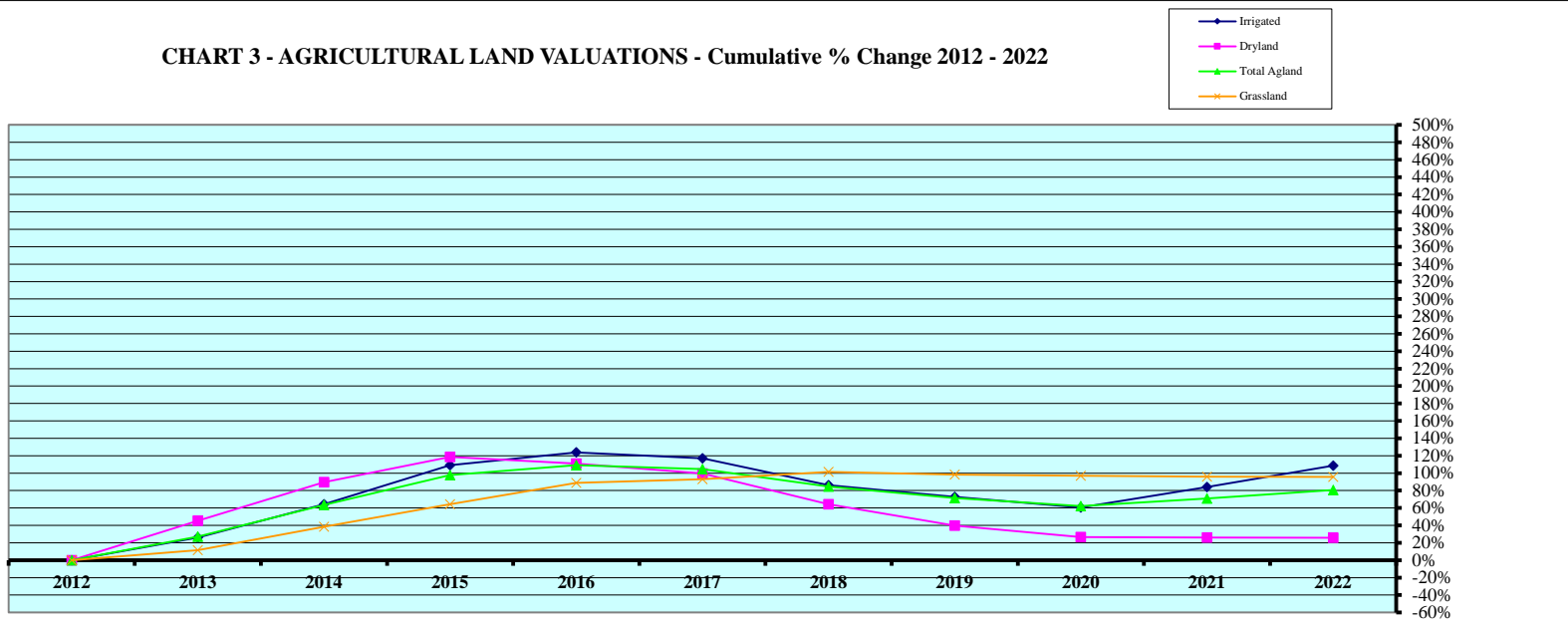
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	12,268,740	11,889,490	24,158,230	1,177,261	4.87%	22,980,969	-	-
2013	12,735,335	12,510,825	25,246,160	1,057,658	4.19%	24,188,502	0.13%	0.13%
2014	12,913,653	12,766,066	25,679,719	595,865	2.32%	25,083,854	-0.64%	3.83%
2015	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	-1.45%	4.75%
2016	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	22.31%
2017	16,652,240	13,987,745	30,639,985	464,225	1.52%	30,175,760	-0.77%	24.91%
2018	17,385,865	14,185,560	31,571,425	191,620	0.61%	31,379,805	2.41%	29.89%
2019	16,951,560	14,139,255	31,090,815	50,000	0.16%	31,040,815	-1.68%	28.49%
2020	16,860,455	14,412,845	31,273,300	466,280	1.49%	30,807,020	-0.91%	27.52%
2021	16,908,950	14,412,080	31,321,030	169,790	0.54%	31,151,240	-0.39%	28.95%
2022	20,441,785	14,521,635	34,963,420	114,890	0.33%	34,848,530	11.26%	44.25%
Rate Ann%chg	5.24%	2.02%	3.77%	Ag Imprv+Site w/o growth			2.23%	

(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# 43
County HAYES

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	93,622,055	-	-	-	68,319,785	-	-	-	73,866,045	-	-	-
2013	118,076,305	24,454,250	26.12%	26.12%	99,197,110	30,877,325	45.20%	45.20%	82,402,100	8,536,055	11.56%	11.56%
2014	153,917,495	35,841,190	30.35%	64.40%	129,507,400	30,310,290	30.56%	89.56%	102,362,135	19,960,035	24.22%	38.58%
2015	195,864,390	41,946,895	27.25%	109.21%	149,360,835	19,853,435	15.33%	118.62%	121,337,765	18,975,630	18.54%	64.27%
2016	209,523,810	13,659,420	6.97%	123.80%	144,099,135	-5,261,700	-3.52%	110.92%	139,523,965	18,186,200	14.99%	88.89%
2017	203,277,610	-6,246,200	-2.98%	117.13%	136,447,150	-7,651,985	-5.31%	99.72%	142,548,840	3,024,875	2.17%	92.98%
2018	174,234,345	-29,043,265	-14.29%	86.10%	112,161,600	-24,285,550	-17.80%	64.17%	148,802,325	6,253,485	4.39%	101.45%
2019	161,690,725	-12,543,620	-7.20%	72.71%	95,406,725	-16,754,875	-14.94%	39.65%	146,560,820	-2,241,505	-1.51%	98.41%
2020	150,329,410	-11,361,315	-7.03%	60.57%	86,529,275	-8,877,450	-9.30%	26.65%	145,492,920	-1,067,900	-0.73%	96.97%
2021	172,233,695	21,904,285	14.57%	83.97%	86,047,595	-481,680	-0.56%	25.95%	144,670,820	-822,100	-0.57%	95.86%
2022	195,416,725	23,183,030	13.46%	108.73%	85,905,950	-141,645	-0.16%	25.74%	144,638,250	-32,570	-0.02%	95.81%

Rate Ann.%chg: Irrigated **7.64%** Dryland **2.32%** 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	12,885	-	-	-	120	-	-	-	235,820,890	-	-	-
2013	12,885	0	0.00%	0.00%	120	0	0.00%	0.00%	299,688,520	63,867,630	27.08%	27.08%
2014	9,550	-3,335	-25.88%	-25.88%	11,295	11,175	9312.50%	9312.50%	385,807,875	86,119,355	28.74%	63.60%
2015	17,470	7,920	82.93%	35.58%	26,420	15,125	133.91%	21916.67%	466,606,880	80,799,005	20.94%	97.86%
2016	9,761	-7,709	-44.13%	-24.25%	133,610	107,190	405.72%	111241.67%	493,290,281	26,683,401	5.27%	109.18%
2017	2,445	-7,316	-74.95%	-81.02%	185,070	51,460	38.52%	154125.00%	482,461,115	-10,829,166	-2.20%	104.59%
2018	1,690	-755	-30.88%	-86.88%	272,445	87,375	47.21%	226937.50%	435,472,405	-46,988,710	-9.74%	84.66%
2019	1,690	0	0.00%	-86.88%	273,380	935	0.34%	227716.67%	403,933,340	-31,539,065	-7.24%	71.29%
2020	16,855	15,165	897.34%	30.81%	273,380	0	0.00%	227716.67%	382,641,840	-21,291,500	-5.27%	62.26%
2021	16,855	0	0.00%	30.81%	273,395	15	0.01%	227729.17%	403,242,360	20,600,520	5.38%	71.00%
2022	16,850	-5	-0.03%	30.77%	272,670	-725	-0.27%	227125.00%	426,250,445	23,008,085	5.71%	80.75%

Cnty# **43**
County **HAYES**

Rate Ann.%chg: Total Agric Land **6.10%**

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	93,736,845	67,465	1,389			68,287,125	121,412	562			73,859,865	263,785	280		
2013	117,841,705	67,405	1,748	25.83%	25.83%	100,391,255	121,470	826	46.94%	46.94%	81,772,165	263,781	310	10.71%	10.71%
2014	153,738,415	67,366	2,282	30.54%	64.25%	133,390,660	115,077	1,159	40.25%	106.09%	100,004,165	270,495	370	19.26%	32.04%
2015	194,031,675	67,238	2,886	26.45%	107.70%	150,450,715	111,411	1,350	16.50%	140.10%	120,939,045	272,844	443	19.89%	58.30%
2016	208,782,060	68,962	3,028	4.91%	117.90%	144,951,840	109,072	1,329	-1.59%	136.28%	139,473,575	271,056	515	16.09%	83.77%
2017	203,251,635	68,715	2,958	-2.30%	112.89%	136,708,820	103,857	1,316	-0.95%	134.04%	142,379,265	274,587	519	0.77%	85.19%
2018	173,874,695	68,831	2,526	-14.60%	81.81%	114,815,360	102,780	1,117	-15.13%	98.62%	146,609,430	274,842	533	2.88%	90.51%
2019	161,707,580	68,818	2,350	-6.98%	69.12%	95,425,935	100,328	951	-14.86%	69.11%	146,543,900	277,311	528	-0.93%	88.73%
2020	150,329,410	69,123	2,175	-7.45%	56.53%	86,529,275	100,339	862	-9.33%	53.33%	145,492,925	276,369	526	-0.38%	88.02%
2021	172,824,515	69,092	2,501	15.02%	80.03%	86,443,965	100,218	863	0.02%	53.36%	145,419,755	276,567	526	-0.12%	87.79%
2022	195,075,635	68,892	2,832	13.20%	103.80%	85,921,600	99,586	863	0.03%	53.40%	144,701,680	275,340	526	-0.05%	87.69%

Rate Annual %chg Average Value/Acre: 7.38%

4.37%

6.50%

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	13,060	521	25			120	12	10			235,897,015	453,196	521		
2013	12,885	514	25	0.00%	0.00%	120	12	10	0.00%	0.00%	300,018,130	453,182	662	27.19%	27.19%
2014	12,735	508	25	0.00%	0.01%	2,450	5	490	4800.00%	4800.00%	387,148,425	453,451	854	28.97%	64.03%
2015	9,125	364	25	0.06%	0.07%	16,075	33	490	0.02%	4800.91%	465,446,635	451,890	1,030	20.64%	97.88%
2016	10,046	178	56	124.87%	125.02%	113,560	232	490	-0.01%	4800.53%	493,331,081	449,499	1,098	6.55%	110.85%
2017	2,445	98	25	-55.62%	-0.15%	185,070	378	490	0.00%	4800.31%	482,527,235	447,634	1,078	-1.78%	107.09%
2018	1,690	68	25	-0.27%	-0.41%	274,375	560	490	0.00%	4800.25%	435,575,550	447,080	974	-9.62%	87.17%
2019	1,690	68	25	0.00%	-0.41%	272,445	556	490	0.00%	4800.18%	403,951,550	447,081	904	-7.26%	73.58%
2020	16,855	674	25	0.28%	-0.13%	273,380	558	490	0.00%	4800.16%	382,641,845	447,063	856	-5.27%	64.43%
2021	16,855	674	25	0.00%	-0.13%	273,395	558	490	0.00%	4800.17%	404,978,485	447,109	906	5.83%	74.01%
2022	16,855	674	25	0.00%	-0.13%	272,670	556	490	0.00%	4800.17%	425,988,440	445,048	957	5.67%	83.89%

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HAYES

Rate Annual %chg Average Value/Acre: 6.28%

(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
856	HAYES	23,366,058	3,555,444	6,364,092	12,620,749	9,826,305	0	0	426,250,445	20,441,785	14,521,635	631,240	517,577,753
cnty sectorvalue % of total value:		4.51%	0.69%	1.23%	2.44%	1.90%			82.35%	3.95%	2.81%	0.12%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
57	HAMLET	341	73,264	341,564	800,500	325,200	0	0	17,045	0	2,780	0	1,560,694
6.66%	%sector of county sector	0.00%	2.06%	5.37%	6.34%	3.31%			0.00%		0.02%		0.30%
	%sector of municipality	0.02%	4.69%	21.89%	51.29%	20.84%			1.09%		0.18%		100.00%
214	HAYES CENTER	157,161	210,893	34,170	5,936,504	1,719,510	0	0	0	0	0	0	8,058,238
25.00%	%sector of county sector	0.67%	5.93%	0.54%	47.04%	17.50%							1.56%
	%sector of municipality	1.95%	2.62%	0.42%	73.67%	21.34%							100.00%
351	PALISADE	0	6,418	613	393,520	26,845	0	0	0	0	0	0	427,396
41.00%	%sector of county sector		0.18%	0.01%	3.12%	0.27%							0.08%
	%sector of municipality		1.50%	0.14%	92.07%	6.28%							100.00%
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623	Total Municipalities	157,502	290,575	376,347	7,130,527	2,071,556	0	0	17,045	0	2,780	0	10,046,331
72.75%	%all municip.sectors of cnty	0.67%	8.17%	5.91%	56.50%	21.08%			0.00%		0.02%		1.94%