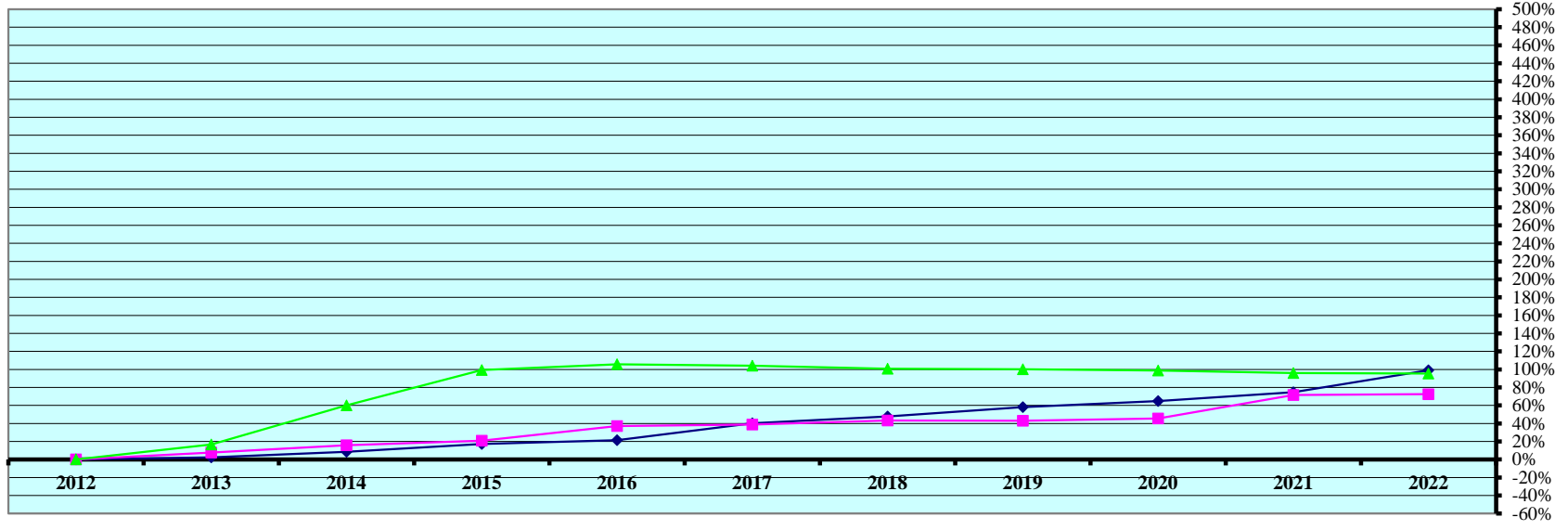


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

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	174,424,013	-	-	-	30,940,991	-	-	-	435,090,320	-	-	-
2013	178,579,326	4,155,313	2.38%	2.38%	33,346,953	2,405,962	7.78%	7.78%	507,036,796	71,946,476	16.54%	16.54%
2014	189,176,901	10,597,575	5.93%	8.46%	35,857,594	2,510,641	7.53%	15.89%	696,405,034	189,368,238	37.35%	60.06%
2015	204,444,175	15,267,274	8.07%	17.21%	37,395,066	1,537,472	4.29%	20.86%	866,831,944	170,426,910	24.47%	99.23%
2016	211,522,217	7,078,042	3.46%	21.27%	42,445,569	5,050,503	13.51%	37.18%	894,949,900	28,117,956	3.24%	105.69%
2017	244,532,836	33,010,619	15.61%	40.19%	42,935,611	490,042	1.15%	38.77%	888,295,102	-6,654,798	-0.74%	104.16%
2018	257,600,841	13,068,005	5.34%	47.69%	44,308,548	1,372,937	3.20%	43.20%	873,283,535	-15,011,567	-1.69%	100.71%
2019	275,995,470	18,394,629	7.14%	58.23%	44,248,624	-59,924	-0.14%	43.01%	871,576,502	-1,707,033	-0.20%	100.32%
2020	287,531,968	11,536,498	4.18%	64.85%	45,052,230	803,606	1.82%	45.61%	864,756,150	-6,820,352	-0.78%	98.75%
2021	304,521,644	16,989,676	5.91%	74.59%	53,095,859	8,043,629	17.85%	71.60%	852,465,029	-12,291,121	-1.42%	95.93%
2022	347,272,617	42,750,973	14.04%	99.10%	53,396,469	300,610	0.57%	72.58%	849,713,543	-2,751,486	-0.32%	95.30%

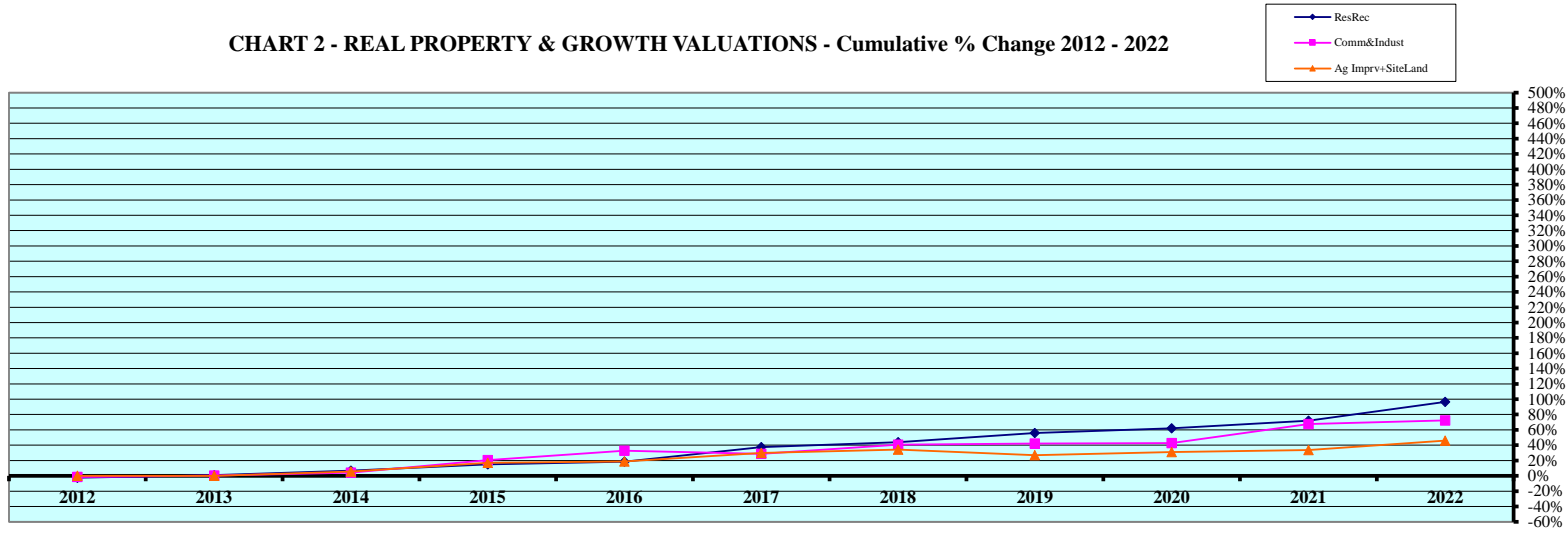
Rate Annual %chg: Residential & Recreational **7.13%** Commercial & Industrial **5.61%** Agricultural Land **6.92%**

Cnty# **47**
County **HOWARD**

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



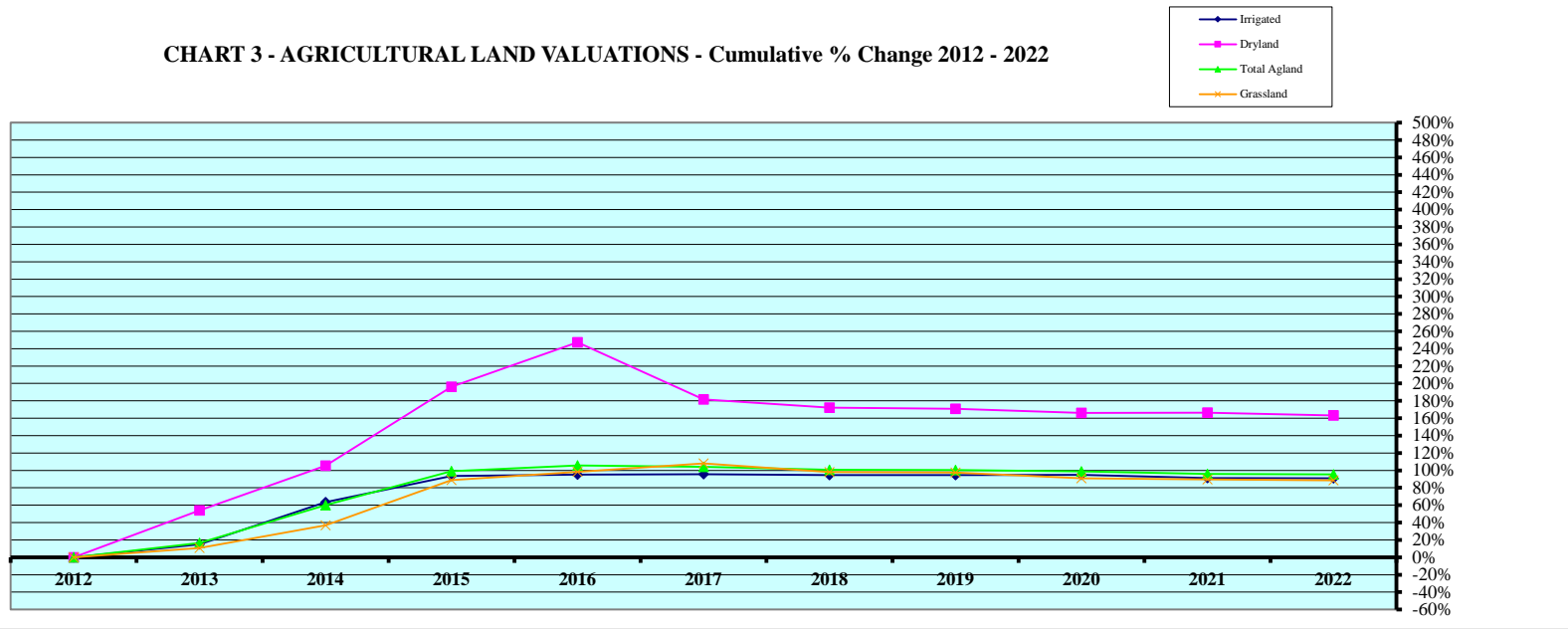
Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2012	174,424,013	4,264,008	2.44%	170,160,005	-	-2.44%	30,940,991	478,739	1.55%	30,462,252	-	-1.55%						
2013	178,579,326	2,438,651	1.37%	176,140,675	0.98%	0.98%	33,346,953	2,320,952	6.96%	31,026,001	0.27%	0.27%						
2014	189,176,901	2,833,190	1.50%	186,343,711	4.35%	6.83%	35,857,594	3,594,306	10.02%	32,263,288	-3.25%	4.27%						
2015	204,444,175	3,712,607	1.82%	200,731,568	6.11%	15.08%	37,395,066	148,974	0.40%	37,246,092	3.87%	20.38%						
2016	211,522,217	4,853,424	2.29%	206,668,793	1.09%	18.49%	42,445,569	1,318,709	3.11%	41,126,860	9.98%	32.92%						
2017	244,532,836	4,891,657	2.00%	239,641,179	13.29%	37.39%	42,935,611	3,134,538	7.30%	39,801,073	-6.23%	28.64%						
2018	257,600,841	6,789,868	2.64%	250,810,973	2.57%	43.79%	44,308,548	815,533	1.84%	43,493,015	1.30%	40.57%						
2019	275,995,470	4,073,266	1.48%	271,922,204	5.56%	55.90%	44,248,624	271,376	0.61%	43,977,248	-0.75%	42.13%						
2020	287,531,968	4,942,872	1.72%	282,589,096	2.39%	62.01%	45,052,230	846,064	1.88%	44,206,166	-0.10%	42.87%						
2021	304,521,644	4,489,538	1.47%	300,032,106	4.35%	72.01%	53,095,859	1,289,800	2.43%	51,806,059	14.99%	67.44%						
2022	347,272,617	4,541,555	1.31%	342,731,062	12.55%	96.49%	53,396,469	71,166	0.13%	53,325,303	0.43%	72.35%						
Rate Ann%chg	7.13%			Resid & Recreat w/o growth			5.32%			5.61%			C & I w/o growth			2.05%		

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	55,655,280	28,649,847	84,305,127	1,969,154	2.34%	82,335,973	--	--		
2013	56,596,889	29,399,145	85,996,034	1,702,503	1.98%	84,293,531	-0.01%	-0.01%		
2014	60,422,489	30,612,568	91,035,057	2,080,936	2.29%	88,954,121	3.44%	5.51%		
2015	66,436,653	35,119,980	101,556,633	2,837,793	2.79%	98,718,840	8.44%	17.10%		
2016	66,531,323	34,967,929	101,499,252	1,392,750	1.37%	100,106,502	-1.43%	18.74%		
2017	76,146,290	35,354,794	111,501,084	2,122,806	1.90%	109,378,278	7.76%	29.74%		
2018	79,474,142	35,782,607	115,256,749	2,103,044	1.82%	113,153,705	1.48%	34.22%		
2019	74,439,541	34,620,960	109,060,501	1,918,499	1.76%	107,142,002	-7.04%	27.09%		
2020	76,830,051	35,233,432	112,063,483	1,572,555	1.40%	110,490,928	1.31%	31.06%		
2021	78,336,059	36,367,486	114,703,545	1,972,153	1.72%	112,731,392	0.60%	33.72%		
2022	83,761,431	41,746,093	125,507,524	2,449,825	1.95%	123,057,699	7.28%	45.97%		
Rate Ann%chg	4.17%		3.84%		4.06%		Ag Imprv+Site w/o growth		2.18%	

(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

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	305,191,848	-	-	-	29,113,903	-	-	-	99,195,676	-	-	-
2013	350,969,293	45,777,445	15.00%	15.00%	44,826,167	15,712,264	53.97%	53.97%	109,802,599	10,606,923	10.69%	10.69%
2014	499,243,266	148,273,973	42.25%	63.58%	59,847,264	15,021,097	33.51%	105.56%	135,653,900	25,851,301	23.54%	36.75%
2015	590,929,597	91,686,331	18.37%	93.63%	86,263,975	26,416,711	44.14%	196.30%	187,217,417	51,563,517	38.01%	88.74%
2016	595,421,815	4,492,218	0.76%	95.10%	101,119,138	14,855,163	17.22%	247.32%	196,632,837	9,415,420	5.03%	98.23%
2017	596,946,008	1,524,193	0.26%	95.60%	82,000,812	-19,118,326	-18.91%	181.66%	206,348,232	9,715,395	4.94%	108.02%
2018	594,339,718	-2,606,290	-0.44%	94.74%	79,211,328	-2,789,484	-3.40%	172.07%	196,515,487	-9,832,745	-4.77%	98.11%
2019	593,663,937	-675,781	-0.11%	94.52%	78,834,496	-376,832	-0.48%	170.78%	195,861,740	-653,747	-0.33%	97.45%
2020	594,461,323	797,386	0.13%	94.78%	77,445,938	-1,388,558	-1.76%	166.01%	189,317,394	-6,544,346	-3.34%	90.85%
2021	583,339,718	-11,182,023	-1.88%	91.12%	77,578,998	133,060	0.17%	166.47%	188,200,980	-1,116,414	-0.59%	89.73%
2022	582,751,507	-527,793	-0.09%	90.95%	76,659,272	-919,726	-1.19%	163.31%	186,944,913	-1,256,067	-0.67%	88.46%

Rate Ann.%chg: Irrigated **6.68%** Dryland **10.17%** Grassland **6.54%**

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	1,405,341	-	-	-	183,552	-	-	-	435,090,320	-	-	-
2013	1,260,473	-144,868	-10.31%	-10.31%	178,264	-5,288	-2.88%	-2.88%	507,036,796	71,946,476	16.54%	16.54%
2014	1,417,850	157,377	12.49%	0.89%	242,754	64,490	36.18%	32.25%	696,405,034	189,368,238	37.35%	60.06%
2015	2,075,534	657,684	46.39%	47.69%	345,421	102,667	42.29%	88.19%	866,831,944	170,426,910	24.47%	99.23%
2016	1,531,119	-544,415	-26.23%	8.95%	244,991	-100,430	-29.07%	33.47%	894,949,900	28,117,956	3.24%	105.69%
2017	1,388,259	-142,860	-9.33%	-1.22%	1,611,791	1,366,800	557.90%	778.11%	888,295,102	-6,654,798	-0.74%	104.16%
2018	1,389,360	1,101	0.08%	-1.14%	1,827,642	215,851	13.39%	895.71%	873,283,535	-15,011,567	-1.69%	100.71%
2019	1,389,850	490	0.04%	-1.10%	1,826,479	-1,163	-0.06%	895.07%	871,576,502	-1,707,033	-0.20%	100.32%
2020	1,671,004	281,154	20.23%	18.90%	1,860,491	34,012	1.86%	913.60%	864,756,150	-6,820,352	-0.78%	98.75%
2021	1,558,634	-112,370	-6.72%	10.91%	1,847,117	-13,374	-0.72%	906.32%	852,465,029	-12,291,121	-1.42%	95.93%
2022	1,500,234	-58,400	-3.75%	6.75%	1,857,617	10,500	0.57%	912.04%	849,713,543	-2,751,486	-0.32%	95.30%

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County **HOWARD**

Rate Ann.%chg: Total Agric Land **6.92%**

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	305,154,316	133,679	2,283			29,139,032	37,589	775			99,216,998	160,622	618		
2013	351,066,456	135,663	2,588	13.36%	13.36%	44,986,700	37,180	1,210	56.08%	56.08%	109,683,503	159,301	689	11.47%	11.47%
2014	499,118,856	136,625	3,653	41.17%	60.04%	59,847,768	36,645	1,633	34.98%	110.68%	135,653,714	159,488	851	23.53%	37.70%
2015	590,882,003	137,029	4,312	18.04%	88.90%	86,822,326	37,766	2,299	40.77%	196.56%	186,797,297	157,772	1,184	39.20%	91.67%
2016	595,399,864	137,603	4,327	0.34%	89.55%	102,324,301	43,620	2,346	2.04%	202.60%	195,869,698	152,711	1,283	8.33%	107.64%
2017	596,812,268	137,979	4,325	-0.04%	89.48%	82,325,258	34,863	2,361	0.66%	204.61%	206,087,066	160,708	1,282	-0.02%	107.60%
2018	594,364,306	138,224	4,300	-0.59%	88.37%	79,193,771	34,462	2,298	-2.68%	196.44%	196,323,368	160,858	1,220	-4.83%	97.58%
2019	593,852,318	138,791	4,279	-0.49%	87.44%	78,774,117	34,293	2,297	-0.04%	196.32%	195,834,125	160,470	1,220	-0.01%	97.57%
2020	596,941,405	138,859	4,299	0.47%	88.32%	77,525,501	34,289	2,261	-1.57%	191.66%	189,319,491	159,885	1,184	-2.97%	91.69%
2021	583,288,570	139,301	4,187	-2.60%	83.43%	77,692,122	34,422	2,257	-0.17%	191.15%	188,067,002	158,821	1,184	0.00%	91.70%
2022	582,460,921	140,221	4,154	-0.80%	81.97%	76,852,938	34,025	2,259	0.07%	191.37%	186,972,442	157,919	1,184	-0.01%	91.67%

Rate Annual %chg Average Value/Acre: 6.17%

11.29%

6.72%

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	1,396,451	3,476	402			179,952	450	400			435,086,749	335,816	1,296		
2013	1,260,273	3,136	402	0.05%	0.05%	170,608	427	400	0.00%	0.00%	507,167,540	335,706	1,511	16.61%	16.61%
2014	1,441,000	2,865	503	25.14%	25.20%	200,220	400	500	25.00%	25.00%	696,261,558	336,024	2,072	37.15%	59.93%
2015	2,093,722	2,763	758	50.66%	88.63%	289,969	387	750	50.00%	87.50%	866,885,317	335,717	2,582	24.62%	99.30%
2016	1,529,521	1,993	768	1.31%	91.09%	238,241	318	750	0.00%	87.50%	895,361,625	336,244	2,663	3.12%	105.53%
2017	1,390,009	1,808	769	0.17%	91.42%	1,616,291	781	2,070	176.02%	417.54%	888,230,892	336,139	2,642	-0.77%	103.95%
2018	1,381,112	1,790	772	0.33%	92.06%	1,827,641	757	2,414	16.60%	503.46%	873,090,198	336,092	2,598	-1.69%	100.51%
2019	1,389,850	1,802	771	-0.02%	92.03%	1,826,479	756	2,417	0.14%	504.31%	871,676,889	336,112	2,593	-0.17%	100.17%
2020	1,668,738	2,174	768	-0.47%	91.12%	1,860,491	762	2,440	0.95%	510.04%	867,315,626	335,968	2,582	-0.46%	99.25%
2021	1,552,634	2,022	768	0.04%	91.19%	1,847,117	741	2,493	2.16%	523.23%	852,447,445	335,307	2,542	-1.52%	96.22%
2022	1,500,234	1,956	767	-0.15%	90.89%	1,857,617	744	2,497	0.16%	524.24%	849,644,152	334,866	2,537	-0.20%	95.84%

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HOWARD

Rate Annual %chg Average Value/Acre: 6.95%

(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
6,475	HOWARD	48,434,398	8,806,043	23,738,281	336,157,823	53,396,469	0	11,114,794	849,713,543	83,761,431	41,746,093	0	1,456,868,875
cnty sectorvalue % of total value:		3.32%	0.60%	1.63%	23.07%	3.67%		0.76%	58.32%	5.75%	2.87%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
189	BOELUS	89,380	168,889	2,382	4,878,354	980,125	0	0	0	0	0	0	6,119,130
2.92%	%sector of county sector	0.18%	1.92%	0.01%	1.45%	1.84%							0.42%
	%sector of municipality	1.46%	2.76%	0.04%	79.72%	16.02%							100.00%
46	COTESFIELD	19,605	196,896	654,604	878,208	37,555	0	0	399,519	51,410	22,034	0	2,259,831
0.71%	%sector of county sector	0.04%	2.24%	2.76%	0.26%	0.07%			0.05%	0.06%	0.05%		0.16%
	%sector of municipality	0.87%	8.71%	28.97%	38.86%	1.66%			17.68%	2.27%	0.98%		100.00%
32	CUSHING	76,454	286	141	736,992	24,551	0	0	371,047	0	0	0	1,209,471
0.49%	%sector of county sector	0.16%	0.00%	0.00%	0.22%	0.05%			0.04%	0.05%			0.08%
	%sector of municipality	6.32%	0.02%	0.01%	60.94%	2.03%			30.68%				100.00%
303	DANNEBROG	149,784	376,460	16,979	9,781,024	1,548,457	0	0	0	0	0	0	11,872,704
4.68%	%sector of county sector	0.31%	4.28%	0.07%	2.91%	2.90%							0.81%
	%sector of municipality	1.26%	3.17%	0.14%	82.38%	13.04%							100.00%
215	ELBA	351,819	214,034	435,308	5,389,583	1,253,398	0	0	213,231	0	13,300	0	7,870,673
3.32%	%sector of county sector	0.73%	2.43%	1.83%	1.60%	2.35%			0.03%		0.03%		0.54%
	%sector of municipality	4.47%	2.72%	5.53%	68.48%	15.92%			2.71%		0.17%		100.00%
122	FARWELL	821,350	46,706	23,018	3,001,784	1,519,826	0	0	0	0	0	0	5,412,684
1.88%	%sector of county sector	1.70%	0.53%	0.10%	0.89%	2.85%							0.37%
	%sector of municipality	15.17%	0.86%	0.43%	55.46%	28.08%							100.00%
2,299	ST PAUL	2,145,936	1,572,953	1,685,360	125,767,898	35,984,340	0	0	17,525	0	0	0	167,174,012
35.51%	%sector of county sector	4.43%	17.86%	7.10%	37.41%	67.39%			0.00%				11.47%
	%sector of municipality	1.28%	0.94%	1.01%	75.23%	21.53%			0.01%				100.00%
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
3,206	Total Municipalities	3,654,328	2,576,224	2,817,792	150,433,848	41,348,254	0	0	1,001,323	51,410	35,334	0	201,918,512
49.52%	%all municip.sectors of cnty	7.54%	29.26%	11.87%	44.75%	77.44%			0.12%	0.06%	0.08%		13.86%