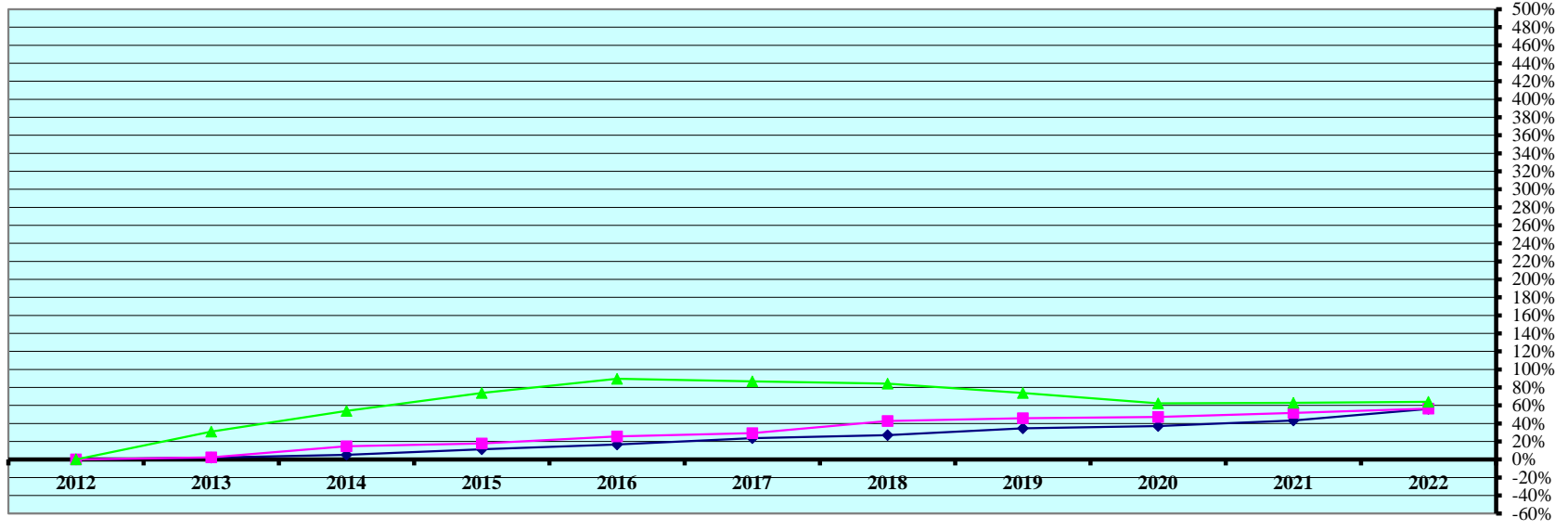


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

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	169,830,902	-	-	-	58,309,184	-	-	-	653,023,367	-	-	-
2013	173,443,914	3,613,012	2.13%	2.13%	59,740,811	1,431,627	2.46%	2.46%	854,559,587	201,536,220	30.86%	30.86%
2014	178,558,445	5,114,531	2.95%	5.14%	66,866,350	7,125,539	11.93%	14.68%	1,006,040,951	151,481,364	17.73%	54.06%
2015	188,983,728	10,425,283	5.84%	11.28%	68,726,161	1,859,811	2.78%	17.87%	1,135,150,470	129,109,519	12.83%	73.83%
2016	197,928,546	8,944,818	4.73%	16.54%	73,200,415	4,474,254	6.51%	25.54%	1,238,408,745	103,258,275	9.10%	89.64%
2017	210,009,984	12,081,438	6.10%	23.66%	75,293,928	2,093,513	2.86%	29.13%	1,219,860,408	-18,548,337	-1.50%	86.80%
2018	215,620,839	5,610,855	2.67%	26.96%	83,160,095	7,866,167	10.45%	42.62%	1,203,519,888	-16,340,520	-1.34%	84.30%
2019	228,398,828	12,777,989	5.93%	34.49%	84,962,581	1,802,486	2.17%	45.71%	1,136,001,165	-67,518,723	-5.61%	73.96%
2020	232,955,194	4,556,366	1.99%	37.17%	85,814,391	851,810	1.00%	47.17%	1,060,016,521	-75,984,644	-6.69%	62.32%
2021	243,104,636	10,149,442	4.36%	43.15%	88,490,937	2,676,546	3.12%	51.76%	1,063,272,548	3,256,027	0.31%	62.82%
2022	265,198,730	22,094,094	9.09%	56.15%	91,250,551	2,759,614	3.12%	56.49%	1,070,683,121	7,410,573	0.70%	63.96%

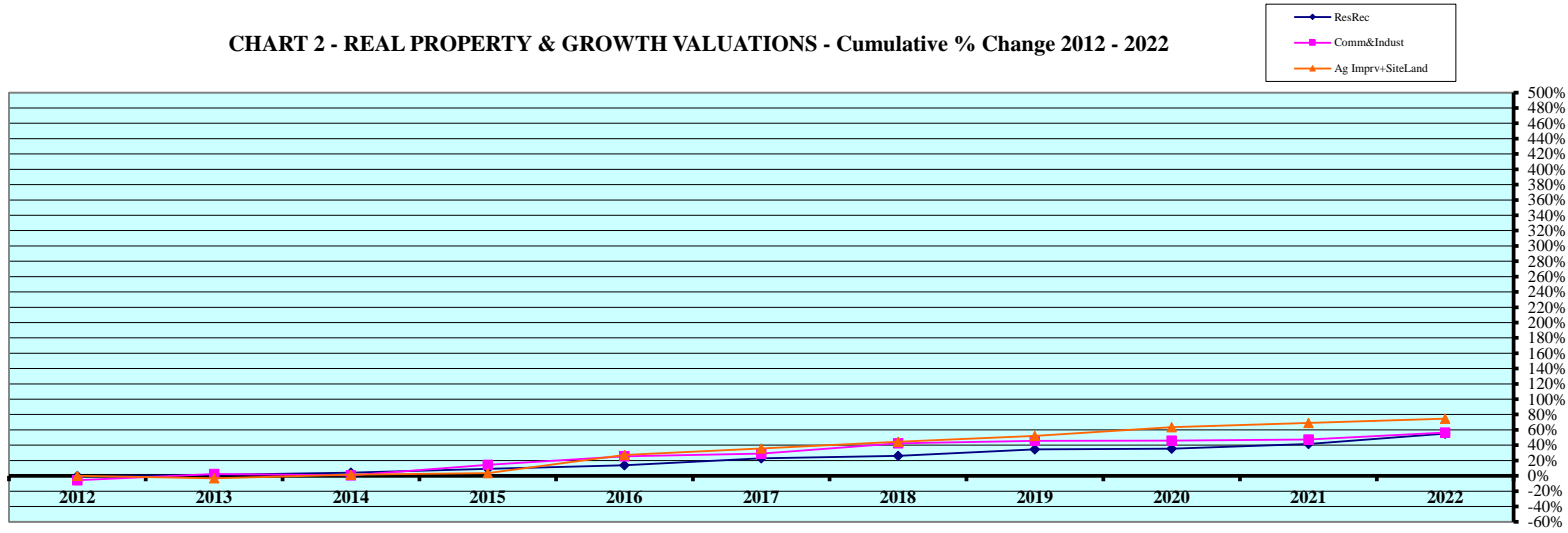
Rate Annual %chg: Residential & Recreational **4.56%** Commercial & Industrial **4.58%** Agricultural Land **5.07%**

Cnty# **48**
County **JEFFERSON**

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	169,830,902	622,344	0.37%	169,208,558	-	-0.37%	58,309,184	3,323,690	5.70%	54,985,494	-	-5.70%						
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	1.33%	59,740,811	0	0.00%	59,740,811	2.46%	2.46%						
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	4.21%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	0.67%						
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	9.25%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	14.33%						
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	13.87%	73,200,415	0	0.00%	73,200,415	6.51%	25.54%						
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	22.89%	75,293,928	0	0.00%	75,293,928	2.86%	29.13%						
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	26.01%	83,160,095	27,278	0.03%	83,132,817	10.41%	42.57%						
2019	228,398,828	0	0.00%	228,398,828	5.93%	34.49%	84,962,581	0	0.00%	84,962,581	2.17%	45.71%						
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	35.44%	85,814,391	777,726	0.91%	85,036,665	0.09%	45.84%						
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	41.60%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	47.26%						
2022	265,198,730	1,780,923	0.67%	263,417,807	8.36%	55.11%	91,250,551	0	0.00%	91,250,551	3.12%	56.49%						
Rate Ann%chg	4.56%			Resid & Recreat w/o growth			3.52%			4.58%			C & I w/o growth			2.56%		

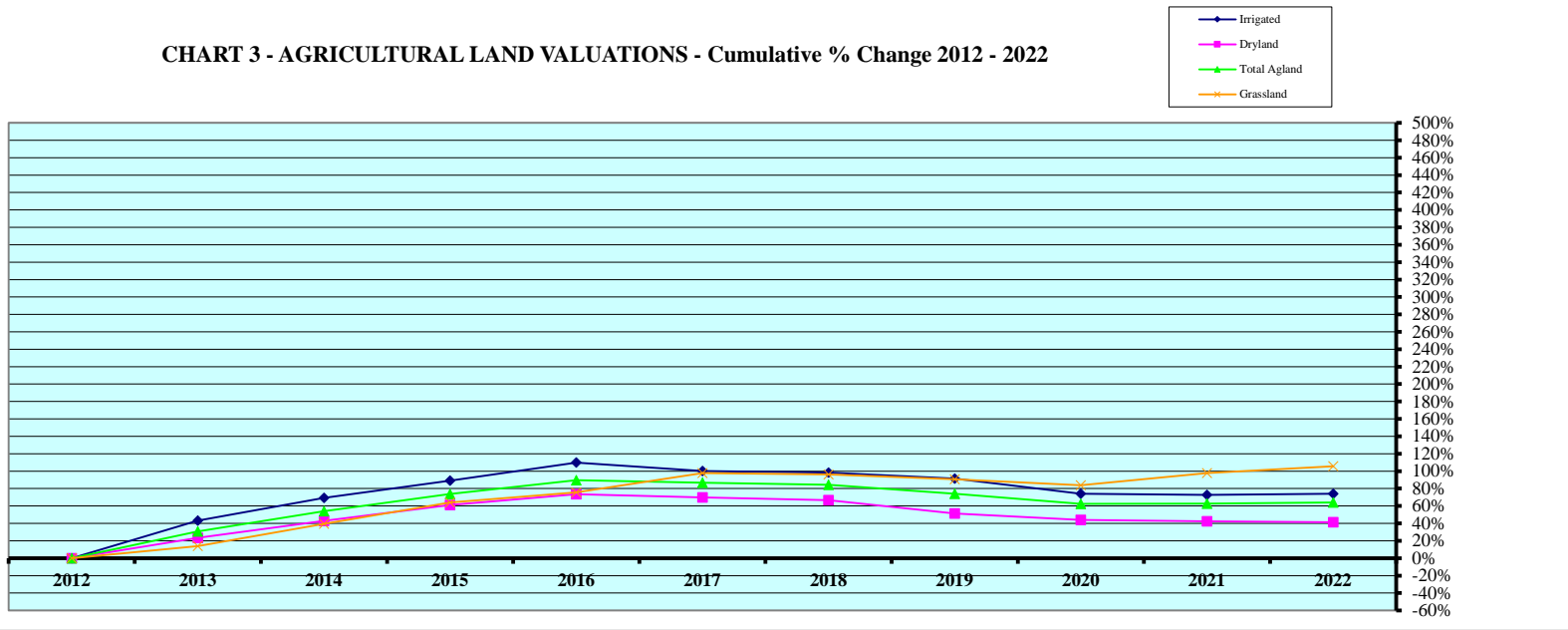
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-	-		
2013	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	-3.22%		
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	1.64%		
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	3.51%		
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	27.30%		
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	35.82%		
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	44.41%		
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	52.05%		
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	63.39%		
2021	58,009,896	86,166,159	144,176,055	5,034,008	3.49%	139,142,047	-0.59%	69.18%		
2022	58,891,589	89,067,285	147,958,874	4,363,860	2.95%	143,595,014	-0.40%	74.60%		
Rate Ann%chg	2.41%		9.53%		6.05%		Ag Imprv+Site w/o growth		1.83%	

(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# 48
County JEFFERSON

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	286,020,111	-	-	-	281,142,125	-	-	-	84,999,257	-	-	-
2013	409,345,528	123,325,417	43.12%	43.12%	347,000,973	65,858,848	23.43%	23.43%	96,875,092	11,875,835	13.97%	13.97%
2014	483,909,431	74,563,903	18.22%	69.19%	402,119,729	55,118,756	15.88%	43.03%	118,631,272	21,756,180	22.46%	39.57%
2015	540,940,862	57,031,431	11.79%	89.13%	452,998,724	50,878,995	12.65%	61.13%	139,339,377	20,708,105	17.46%	63.93%
2016	600,075,926	59,135,064	10.93%	109.80%	487,859,993	34,861,269	7.70%	73.53%	149,345,629	10,006,252	7.18%	75.70%
2017	572,832,170	-27,243,756	-4.54%	100.28%	477,742,372	-10,117,621	-2.07%	69.93%	168,175,319	18,829,690	12.61%	97.86%
2018	566,902,872	-5,929,298	-1.04%	98.20%	468,777,307	-8,965,065	-1.88%	66.74%	166,796,868	-1,378,451	-0.82%	96.23%
2019	547,351,801	-19,551,071	-3.45%	91.37%	425,612,384	-43,164,923	-9.21%	51.39%	162,114,812	-4,682,056	-2.81%	90.72%
2020	497,929,089	-49,422,712	-9.03%	74.09%	405,056,548	-20,555,836	-4.83%	44.08%	156,132,266	-5,982,546	-3.69%	83.69%
2021	493,739,430	-4,189,659	-0.84%	72.62%	400,642,960	-4,413,588	-1.09%	42.51%	168,040,170	11,907,904	7.63%	97.70%
2022	497,879,474	4,140,044	0.84%	74.07%	397,222,177	-3,420,783	-0.85%	41.29%	174,768,698	6,728,528	4.00%	105.61%

Rate Ann.%chg: Irrigated **5.70%** Dryland **3.52%** Grassland **7.47%**

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	861,874	-	-	-	0	-	-	-	653,023,367	-	-	-
2013	882,704	20,830	2.42%	2.42%	455,290	455,290	-	-	854,559,587	201,536,220	30.86%	30.86%
2014	930,979	48,275	5.47%	8.02%	449,540	-5,750	-1.26%	-	1,006,040,951	151,481,364	17.73%	54.06%
2015	1,126,238	195,259	20.97%	30.67%	745,269	295,729	65.78%	-	1,135,150,470	129,109,519	12.83%	73.83%
2016	1,096,747	-29,491	-2.62%	27.25%	30,450	-714,819	-95.91%	-	1,238,408,745	103,258,275	9.10%	89.64%
2017	1,080,097	-16,650	-1.52%	25.32%	30,450	0	0.00%	-	1,219,860,408	-18,548,337	-1.50%	86.80%
2018	1,012,391	-67,706	-6.27%	17.46%	30,450	0	0.00%	-	1,203,519,888	-16,340,520	-1.34%	84.30%
2019	891,718	-120,673	-11.92%	3.46%	30,450	0	0.00%	-	1,136,001,165	-67,518,723	-5.61%	73.96%
2020	868,168	-23,550	-2.64%	0.73%	30,450	0	0.00%	-	1,060,016,521	-75,984,644	-6.69%	62.32%
2021	819,538	-48,630	-5.60%	-4.91%	30,450	0	0.00%	-	1,063,272,548	3,256,027	0.31%	62.82%
2022	782,322	-37,216	-4.54%	-9.23%	30,450	0	0.00%	-	1,070,683,121	7,410,573	0.70%	63.96%

Cnty# **48**
County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **5.07%**

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	280,876,839	81,557	3,444			283,530,162	147,148	1,927			85,213,744	104,471	816		
2013	399,790,932	84,602	4,726	37.21%	37.21%	352,228,156	144,846	2,432	26.20%	26.20%	97,148,379	104,076	933	14.44%	14.44%
2014	468,590,825	87,206	5,373	13.71%	56.02%	410,717,881	143,184	2,868	17.96%	48.87%	119,226,998	103,552	1,151	23.35%	41.16%
2015	541,012,316	94,751	5,710	6.26%	65.79%	452,779,590	136,384	3,320	15.74%	72.30%	139,256,475	102,875	1,354	17.57%	65.96%
2016	594,442,123	95,729	6,210	8.75%	80.31%	492,193,699	135,706	3,627	9.25%	88.23%	149,206,046	102,598	1,454	7.43%	78.29%
2017	573,913,371	97,697	5,874	-5.40%	70.57%	477,411,996	133,119	3,586	-1.12%	86.13%	166,674,324	102,987	1,618	11.29%	98.42%
2018	563,402,087	97,789	5,761	-1.92%	67.29%	471,047,016	132,231	3,562	-0.67%	84.88%	166,274,375	104,382	1,593	-1.57%	95.29%
2019	545,914,061	98,650	5,534	-3.95%	60.68%	426,728,549	131,192	3,253	-8.69%	68.81%	161,817,226	104,963	1,542	-3.22%	89.01%
2020	497,244,752	99,195	5,013	-9.42%	45.55%	405,332,424	130,511	3,106	-4.52%	61.18%	156,270,704	105,192	1,486	-3.64%	82.13%
2021	493,708,873	99,941	4,940	-1.45%	43.44%	400,634,610	129,670	3,090	-0.52%	60.35%	168,100,899	105,629	1,591	7.12%	95.11%
2022	497,886,248	100,782	4,940	0.00%	43.45%	397,345,135	128,124	3,101	0.38%	60.95%	174,676,921	106,599	1,639	2.97%	100.90%

Rate Annual %chg Average Value/Acre: 3.67%

4.87%

7.23%

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	874,194	5,464	160			30,450	61	500			650,525,389	338,701	1,921		
2013	895,245	5,266	170	6.25%	6.25%	30,450	61	500	0.00%	0.00%	850,093,162	338,852	2,509	30.62%	30.62%
2014	944,266	5,103	185	8.84%	15.64%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	53.46%
2015	1,142,143	4,966	230	24.31%	43.75%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	74.18%
2016	1,094,999	4,761	230	0.00%	43.75%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	90.06%
2017	1,054,026	4,684	225	-2.16%	40.64%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	87.49%
2018	1,017,471	4,625	220	-2.23%	37.50%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	84.53%
2019	907,405	4,426	205	-6.81%	28.14%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	74.23%
2020	885,028	4,425	200	-2.45%	25.00%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	62.58%
2021	822,398	4,112	200	0.00%	25.00%	30,450	61	500	0.00%	0.00%	1,063,297,230	339,413	3,133	0.32%	63.11%
2022	785,522	3,928	200	0.00%	25.00%	30,450	61	500	0.00%	0.00%	1,070,724,276	339,494	3,154	0.67%	64.21%

48
JEFFERSON

Rate Annual %chg Average Value/Acre: 5.08%

(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
7,240	JEFFERSON	93,170,488	93,670,300	115,789,986	263,825,550	78,331,634	12,918,917	1,373,180	1,070,683,121	58,891,589	89,067,285	0	1,877,722,050
cnty sectorvalue % of total value:		4.96%	4.99%	6.17%	14.05%	4.17%	0.69%	0.07%	57.02%	3.14%	4.74%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	321,597	379,127	47,623	7,378,614	5,572,308	0	0	0	0	0	0	13,699,269
2.29%	%sector of county sector	0.35%	0.40%	0.04%	2.80%	7.11%							0.73%
	%sector of municipality	2.35%	2.77%	0.35%	53.86%	40.68%							100.00%
260	DILLER	3,516,384	1,051,122	23,817	9,786,005	1,823,705	0	0	0	0	0	0	16,201,033
3.59%	%sector of county sector	3.77%	1.12%	0.02%	3.71%	2.33%							0.86%
	%sector of municipality	21.70%	6.49%	0.15%	60.40%	11.26%							100.00%
132	ENDICOTT	84,487	496,669	2,852,703	3,925,371	81,631	0	0	0	0	0	0	7,440,861
1.82%	%sector of county sector	0.09%	0.53%	2.46%	1.49%	0.10%							0.40%
	%sector of municipality	1.14%	6.67%	38.34%	52.75%	1.10%							100.00%
3,942	FAIRBURY	8,685,964	4,296,183	3,906,921	110,542,694	30,199,550	2,495,690	0	0	0	0	0	160,127,002
54.45%	%sector of county sector	9.32%	4.59%	3.37%	41.90%	38.55%	19.32%						8.53%
	%sector of municipality	5.42%	2.68%	2.44%	69.03%	18.86%	1.56%						100.00%
49	HARBINE	204,909	272,206	3,173	1,411,824	200,122	0	0	0	0	0	0	2,092,234
0.68%	%sector of county sector	0.22%	0.29%	0.00%	0.54%	0.26%							0.11%
	%sector of municipality	9.79%	13.01%	0.15%	67.48%	9.56%							100.00%
118	JANSEN	235,077	371,110	284,402	3,328,893	16,428,963	0	0	101,376	0	0	0	20,749,821
1.63%	%sector of county sector	0.25%	0.40%	0.25%	1.26%	20.97%			0.01%				1.11%
	%sector of municipality	1.13%	1.79%	1.37%	16.04%	79.18%			0.49%				100.00%
409	PLYMOUTH	2,041,007	623,021	643,197	15,302,645	10,921,475	587,994	0	0	0	0	0	30,119,339
5.65%	%sector of county sector	2.19%	0.67%	0.56%	5.80%	13.94%	4.55%						1.60%
	%sector of municipality	6.78%	2.07%	2.14%	50.81%	36.26%	1.95%						100.00%
69	REYNOLDS	75,686	132,905	21,534	1,458,618	3,866,238	0	0	0	0	0	0	5,554,981
0.95%	%sector of county sector	0.08%	0.14%	0.02%	0.55%	4.94%							0.30%
	%sector of municipality	1.36%	2.39%	0.39%	26.26%	69.60%							100.00%
61	STEELE CITY	44,688	325,779	1,301,205	1,284,072	47,307	0	565	0	0	0	0	3,003,616
0.84%	%sector of county sector	0.05%	0.35%	1.12%	0.49%	0.06%		0.04%					0.16%
	%sector of municipality	1.49%	10.85%	43.32%	42.75%	1.58%		0.02%					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												
	%sector of county sector												
	%sector of municipality												
5,207	Total Municipalities	15,209,800	7,948,123	9,084,576	154,418,741	69,141,303	3,083,684	565	101,376	0	0	0	258,988,165
71.92%	%all municip.sectors of cnty	16.32%	8.49%	7.85%	58.53%	88.27%	23.87%	0.04%	0.01%				13.79%

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