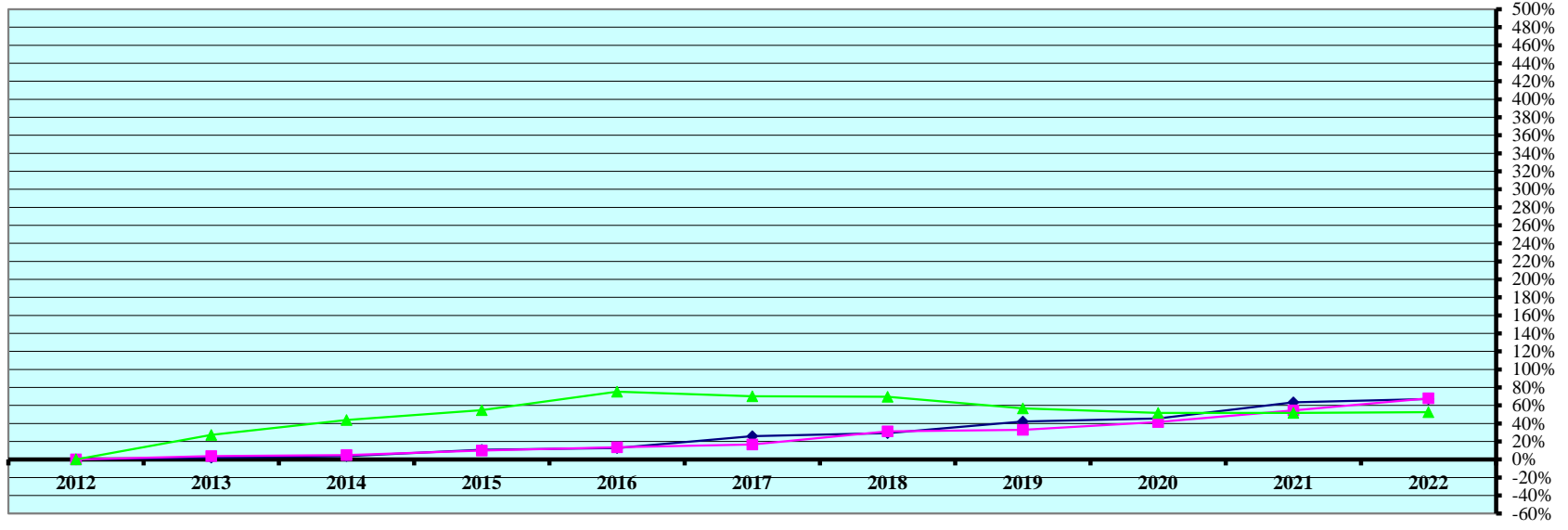


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

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	12,917,564,759	-	-	-	4,926,833,720	-	-	-	903,513,200	-	-	-
2013	13,169,581,568	252,016,809	1.95%	1.95%	5,106,610,580	179,776,860	3.65%	3.65%	1,149,661,600	246,148,400	27.24%	27.24%
2014	13,392,746,841	223,165,273	1.69%	3.68%	5,160,576,496	53,965,916	1.06%	4.74%	1,298,595,200	148,933,600	12.95%	43.73%
2015	14,300,709,448	907,962,607	6.78%	10.71%	5,412,682,869	252,106,373	4.89%	9.86%	1,399,285,900	100,690,700	7.75%	54.87%
2016	14,578,018,652	277,309,204	1.94%	12.85%	5,592,453,026	179,770,157	3.32%	13.51%	1,583,850,896	184,564,996	13.19%	75.30%
2017	16,277,518,082	1,699,499,430	11.66%	26.01%	5,750,454,278	158,001,252	2.83%	16.72%	1,536,914,114	-46,936,782	-2.96%	70.10%
2018	16,679,061,911	401,543,829	2.47%	29.12%	6,466,603,627	716,149,349	12.45%	31.25%	1,532,705,440	-4,208,674	-0.27%	69.64%
2019	18,377,264,126	1,698,202,215	10.18%	42.27%	6,543,625,878	77,022,251	1.19%	32.82%	1,416,130,385	-116,575,055	-7.61%	56.74%
2020	18,791,320,523	414,056,397	2.25%	45.47%	6,982,956,564	439,330,686	6.71%	41.73%	1,371,773,200	-44,357,185	-3.13%	51.83%
2021	21,107,828,989	2,316,508,466	12.33%	63.40%	7,616,144,007	633,187,443	9.07%	54.58%	1,370,036,000	-1,737,200	-0.13%	51.63%
2022	21,590,924,066	483,095,077	2.29%	67.14%	8,270,182,947	654,038,940	8.59%	67.86%	1,379,156,600	9,120,600	0.67%	52.64%

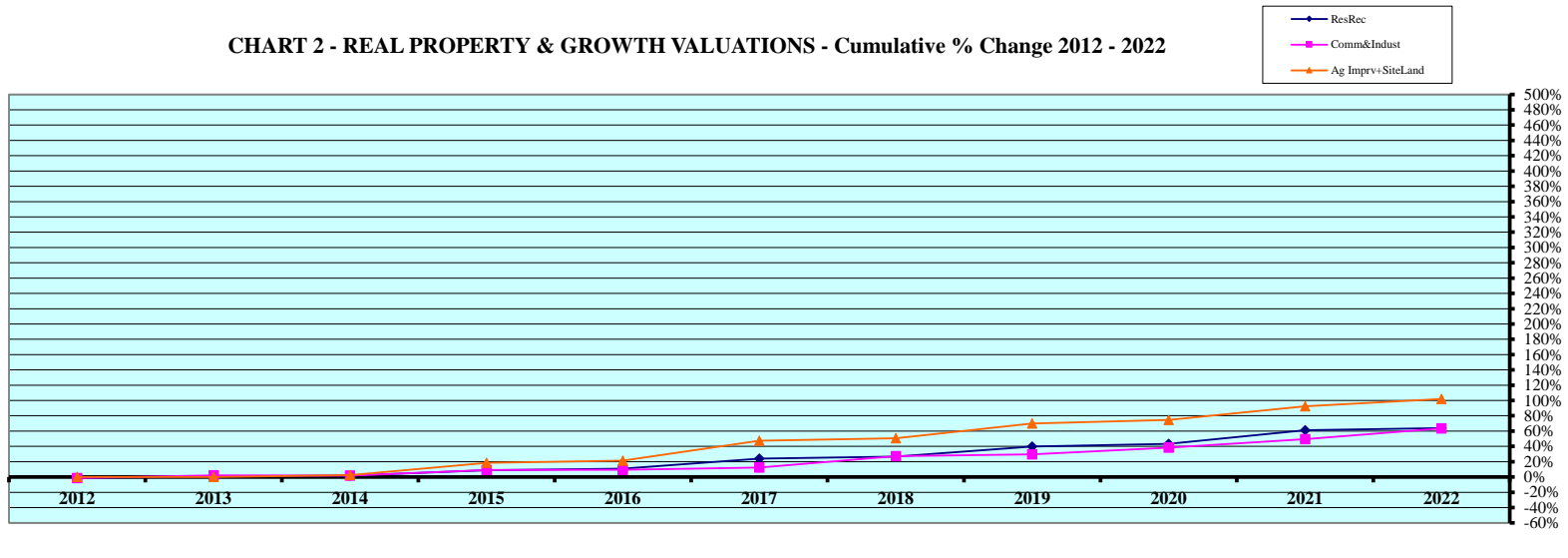
Rate Annual %chg: Residential & Recreational **5.27%** Commercial & Industrial **5.32%** Agricultural Land **4.32%**

Cnty# **55**
County **LANCASTER**

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	12,917,564,759	148,871,674	1.15%	12,768,693,085	-	-1.15%	4,926,833,720	67,245,234	1.36%	4,859,588,486	-	-1.36%						
2013	13,169,581,568	191,604,133	1.45%	12,977,977,435	0.47%	0.47%	5,106,610,580	78,802,610	1.54%	5,027,807,970	2.05%	2.05%						
2014	13,392,746,841	227,236,785	1.70%	13,165,510,056	-0.03%	1.92%	5,160,576,496	137,440,168	2.66%	5,023,136,328	-1.63%	1.95%						
2015	14,300,709,448	255,687,906	1.79%	14,045,021,542	4.87%	8.73%	5,412,682,869	37,513,939	0.69%	5,375,168,930	4.16%	9.10%						
2016	14,578,018,652	250,776,578	1.72%	14,327,242,074	0.19%	10.91%	5,592,453,026	206,209,727	3.69%	5,386,243,299	-0.49%	9.32%						
2017	16,277,518,082	268,478,816	1.65%	16,009,039,266	9.82%	23.93%	5,750,454,278	220,214,014	3.83%	5,530,240,264	-1.11%	12.25%						
2018	16,679,061,911	311,941,659	1.87%	16,367,120,252	0.55%	26.70%	6,466,603,627	202,688,217	3.13%	6,263,915,410	8.93%	27.14%						
2019	18,377,264,126	322,455,462	1.75%	18,054,808,664	8.25%	39.77%	6,543,625,878	165,725,817	2.53%	6,377,900,061	-1.37%	29.45%						
2020	18,791,320,523	293,732,900	1.56%	18,497,587,623	0.65%	43.20%	6,982,956,564	171,758,076	2.46%	6,811,198,488	4.09%	38.25%						
2021	21,107,828,989	304,419,380	1.44%	20,803,409,609	10.71%	61.05%	7,616,144,007	258,833,397	3.40%	7,357,310,610	5.36%	49.33%						
2022	21,590,924,066	417,600,345	1.93%	21,173,323,721	0.31%	63.91%	8,270,182,947	214,148,267	2.59%	8,056,034,680	5.78%	63.51%						
Rate Ann%chg	5.27%			Resid & Recreat w/o growth			3.58%			5.32%			C & I w/o growth			2.58%		

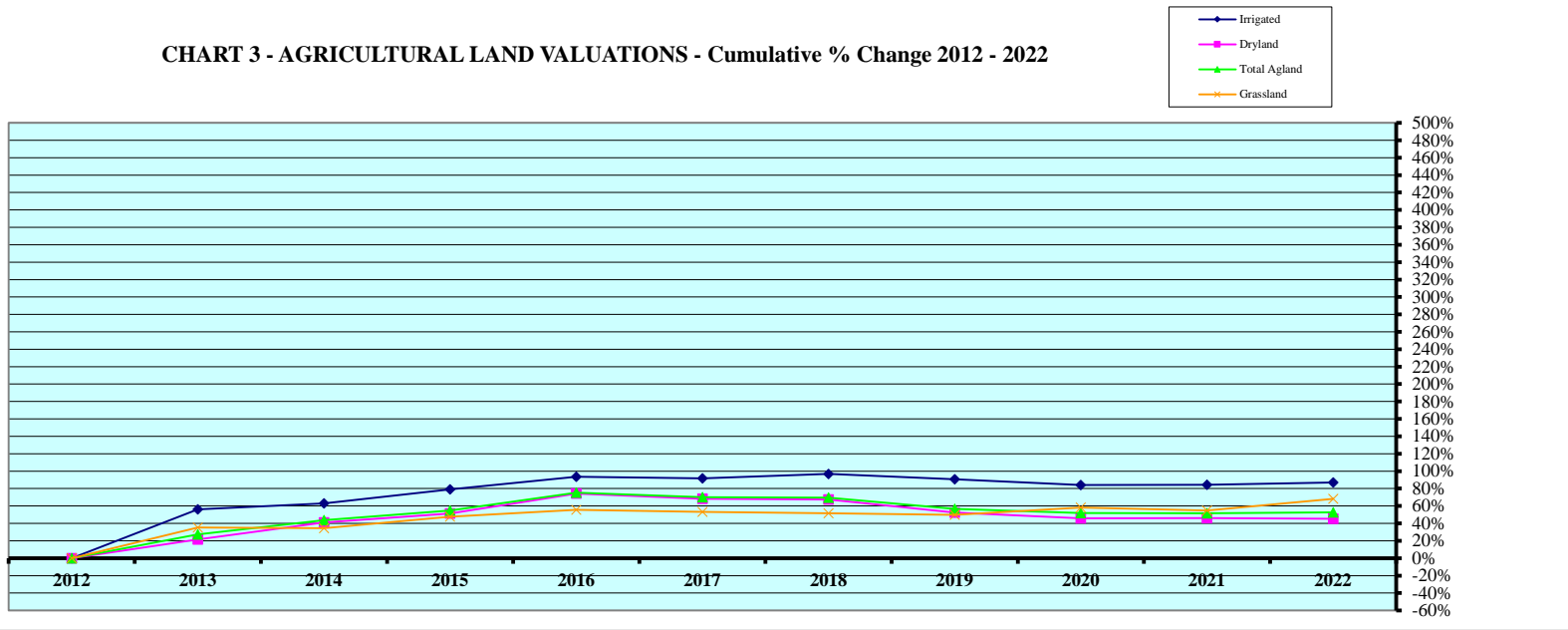
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	415,474,100	43,618,600	459,092,700	8,141,988	1.77%	450,950,712	-	-		
2013	429,234,600	39,870,300	469,104,900	10,146,418	2.16%	458,958,482	-0.03%	-0.03%		
2014	445,204,500	35,697,400	480,901,900	10,929,406	2.27%	469,972,494	0.18%	2.37%		
2015	512,050,100	44,707,800	556,757,900	12,482,453	2.24%	544,275,447	13.18%	18.55%		
2016	518,807,800	51,597,705	570,405,505	13,147,215	2.30%	557,258,290	0.09%	21.38%		
2017	633,739,300	53,841,286	687,580,586	10,677,930	1.55%	676,902,656	18.67%	47.44%		
2018	645,843,000	57,780,160	703,623,160	12,723,960	1.81%	690,899,200	0.48%	50.49%		
2019	727,538,200	70,440,215	797,978,415	18,176,807	2.28%	779,801,608	10.83%	69.86%		
2020	739,382,000	74,534,600	813,916,600	13,022,898	1.60%	800,893,702	0.37%	74.45%		
2021	814,489,500	79,609,900	894,099,400	11,290,150	1.26%	882,809,250	8.46%	92.29%		
2022	747,031,600	198,088,300	945,119,900	17,855,100	1.89%	927,264,800	3.71%	101.98%		
Rate Ann%chg	6.04%		16.34%		7.49%		Ag Imprv+Site w/o growth		5.59%	

(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# 55
County LANCASTER

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	62,817,573	-	-	-	738,171,849	-	-	-	100,639,386	-	-	-
2013	98,027,389	35,209,816	56.05%	56.05%	896,410,405	158,238,556	21.44%	21.44%	136,096,782	35,457,396	35.23%	35.23%
2014	102,451,744	4,424,355	4.51%	63.09%	1,041,670,226	145,259,821	16.20%	41.11%	135,283,681	-813,101	-0.60%	34.42%
2015	112,549,748	10,098,004	9.86%	79.17%	1,117,128,144	75,457,918	7.24%	51.34%	148,557,800	13,274,119	9.81%	47.61%
2016	121,644,841	9,095,093	8.08%	93.65%	1,286,040,036	168,911,892	15.12%	74.22%	156,486,045	7,928,245	5.34%	55.49%
2017	120,500,466	-1,144,375	-0.94%	91.83%	1,242,389,445	-43,650,591	-3.39%	68.31%	154,165,474	-2,320,571	-1.48%	53.19%
2018	123,658,469	3,158,003	2.62%	96.85%	1,236,410,660	-5,978,785	-0.48%	67.50%	152,600,411	-1,565,063	-1.02%	51.63%
2019	119,747,082	-3,911,388	-3.16%	90.63%	1,124,999,200	-111,411,460	-9.01%	52.40%	150,765,393	-1,835,018	-1.20%	49.81%
2020	115,617,933	-4,129,149	-3.45%	84.05%	1,076,499,319	-48,499,881	-4.31%	45.83%	159,156,471	8,391,078	5.57%	58.15%
2021	115,880,812	262,879	0.23%	84.47%	1,078,103,880	1,604,561	0.15%	46.05%	155,783,802	-3,372,669	-2.12%	54.79%
2022	117,530,113	1,649,301	1.42%	87.10%	1,073,259,314	-4,844,566	-0.45%	45.39%	169,270,338	13,486,536	8.66%	68.19%

Rate Ann.%chg: Irrigated **6.46%** Dryland **3.81%** Grassland **5.34%**

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	1,884,392	-	-	-	0	-	-	-	903,513,200	-	-	-
2013	19,127,024	17,242,632	915.02%	915.02%	0	0	-	-	1,149,661,600	246,148,400	27.24%	27.24%
2014	19,189,549	62,525	0.33%	918.34%	0	0	-	-	1,298,595,200	148,933,600	12.95%	43.73%
2015	21,050,208	1,860,659	9.70%	1017.08%	0	0	-	-	1,399,285,900	100,690,700	7.75%	54.87%
2016	19,679,974	-1,370,234	-6.51%	944.37%	0	0	-	-	1,583,850,896	184,564,996	13.19%	75.30%
2017	19,858,729	178,755	0.91%	953.85%	0	0	-	-	1,536,914,114	-46,936,782	-2.96%	70.10%
2018	20,035,900	177,171	0.89%	963.26%	0	0	-	-	1,532,705,440	-4,208,674	-0.27%	69.64%
2019	20,618,711	582,811	2.91%	994.18%	0	0	-	-	1,416,130,385	-116,575,055	-7.61%	56.74%
2020	20,499,477	-119,234	-0.58%	987.86%	0	0	-	-	1,371,773,200	-44,357,185	-3.13%	51.83%
2021	20,267,506	-231,971	-1.13%	975.55%	0	0	-	-	1,370,036,000	-1,737,200	-0.13%	51.63%
2022	19,096,835	-1,170,671	-5.78%	913.42%	0	0	-	-	1,379,156,600	9,120,600	0.67%	52.64%

Cnty# **55**
County **LANCASTER**

Rate Ann.%chg: Total Agric Land **4.32%**

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	62,989,621	18,032	3,493			739,149,527	279,062	2,649			100,076,413	71,454	1,401		
2013	98,031,906	17,928	5,468	56.53%	56.53%	897,333,937	274,944	3,264	23.22%	23.22%	135,756,410	75,337	1,802	28.66%	28.66%
2014	102,185,334	18,704	5,463	-0.09%	56.39%	1,043,353,640	273,268	3,818	16.99%	44.15%	136,603,555	75,687	1,805	0.16%	28.86%
2015	112,522,476	19,072	5,900	7.99%	68.89%	1,120,201,903	271,606	4,124	8.02%	55.71%	148,541,012	76,093	1,952	8.16%	39.38%
2016	122,750,145	19,138	6,414	8.72%	83.61%	1,286,659,923	269,939	4,766	15.57%	79.96%	156,870,865	76,657	2,046	4.83%	46.11%
2017	120,305,949	19,623	6,131	-4.42%	75.50%	1,241,909,098	268,828	4,620	-3.08%	74.41%	153,088,262	76,269	2,007	-1.92%	43.31%
2018	123,657,292	20,108	6,150	0.31%	76.05%	1,236,956,268	267,899	4,617	-0.05%	74.32%	152,674,528	76,280	2,002	-0.28%	42.91%
2019	119,837,322	21,352	5,613	-8.74%	60.67%	1,125,988,657	266,361	4,227	-8.45%	59.60%	150,270,650	74,972	2,004	0.14%	43.11%
2020	115,610,691	21,807	5,302	-5.54%	51.77%	1,078,639,173	265,118	4,069	-3.76%	53.61%	159,003,872	74,426	2,136	6.59%	52.54%
2021	115,879,123	21,858	5,302	0.00%	51.76%	1,078,278,980	265,288	4,065	-0.10%	53.45%	155,558,745	72,765	2,138	0.07%	52.64%
2022	117,541,702	22,115	5,315	0.25%	52.15%	1,073,636,060	262,819	4,085	0.50%	54.23%	166,164,660	77,070	2,156	0.85%	53.94%

Rate Annual %chg Average Value/Acre: 4.29%

4.43%

4.41%

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	1,881,339	25,125	75			0	0				904,096,900	393,672	2,297		
2013	19,152,747	25,557	749	900.83%	900.83%	0	0				1,150,275,000	393,766	2,921	27.20%	27.20%
2014	19,262,171	25,699	750	0.02%	900.99%	0	0				1,301,404,700	393,358	3,308	13.26%	44.06%
2015	21,085,705	26,047	810	8.00%	981.09%	0	0				1,402,351,096	392,818	3,570	7.90%	55.45%
2016	19,691,338	26,271	750	-7.41%	901.00%	0	0				1,585,972,271	392,005	4,046	13.33%	76.17%
2017	19,802,162	26,433	749	-0.05%	900.46%	0	0				1,535,105,471	391,154	3,925	-3.00%	70.89%
2018	19,966,812	26,582	751	0.27%	903.14%	0	0				1,533,254,900	390,868	3,923	-0.05%	70.81%
2019	20,621,800	27,538	749	-0.31%	900.08%	0	0				1,416,718,429	390,223	3,631	-7.45%	58.08%
2020	20,484,664	27,453	746	-0.36%	896.48%	0	0				1,373,738,400	388,804	3,533	-2.68%	53.85%
2021	20,271,051	27,097	748	0.26%	899.05%	0	0				1,369,987,899	387,008	3,540	0.19%	54.14%
2022	18,993,778	21,159	898	20.00%	1098.81%	0	0				1,376,336,200	383,163	3,592	1.47%	56.41%

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LANCASTER

Rate Annual %chg Average Value/Acre: 4.57%

(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
322,608	LANCASTER	867,649,350	525,253,530	294,479,013	21,590,924,066	7,802,269,947	467,913,000	0	1,379,156,600	747,031,600	198,088,300	0	33,872,765,406
cnty sectorvalue % of total value:		2.56%	1.55%	0.87%	63.74%	23.03%	1.38%		4.07%	2.21%	0.58%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
719	BENNETT	2,788,878	990,869	397,114	79,053,500	6,320,300	0	0	0	0	0	0	89,550,661
0.22%	%sector of county sector	0.32%	0.19%	0.13%	0.37%	0.08%							0.26%
	%sector of municipality	3.11%	1.11%	0.44%	88.28%	7.06%							100.00%
154	DAVEY	152,342	231,188	9,702	10,033,600	1,260,600	21,000	0	0	0	0	0	11,708,432
0.05%	%sector of county sector	0.02%	0.04%	0.00%	0.05%	0.02%	0.00%						0.03%
	%sector of municipality	1.30%	1.97%	0.08%	85.70%	10.77%	0.18%						100.00%
190	DENTON	425,210	510,850	944,297	13,968,700	1,118,800	0	0	0	0	0	0	16,967,857
0.06%	%sector of county sector	0.05%	0.10%	0.32%	0.06%	0.01%							0.05%
	%sector of municipality	2.51%	3.01%	5.57%	82.32%	6.59%							100.00%
590	FIRTH	557,708	835,285	694,716	34,053,700	4,310,900	0	0	0	0	0	0	40,452,309
0.18%	%sector of county sector	0.06%	0.16%	0.24%	0.16%	0.06%							0.12%
	%sector of municipality	1.38%	2.06%	1.72%	84.18%	10.66%							100.00%
213	HALLAM	688,098	393,284	355,778	21,286,600	3,641,100	0	0	0	0	0	0	26,364,860
0.07%	%sector of county sector	0.08%	0.07%	0.12%	0.10%	0.05%							0.08%
	%sector of municipality	2.61%	1.49%	1.35%	80.74%	13.81%							100.00%
1,657	HICKMAN	1,399,252	1,552,266	2,147,602	232,284,200	27,963,500	0	0	0	0	0	0	265,346,820
0.51%	%sector of county sector	0.16%	0.30%	0.73%	1.08%	0.36%							0.78%
	%sector of municipality	0.53%	0.58%	0.81%	87.54%	10.54%							100.00%
258,818	LINCOLN	714,894,158	417,613,403	178,981,840	18,522,976,666	7,609,377,347	418,818,800	0	1,827,700	0	9,606,100	0	27,874,096,014
80.23%	%sector of county sector	82.39%	79.51%	60.78%	85.79%	97.53%	89.51%		0.13%		4.85%		82.29%
	%sector of municipality	2.56%	1.50%	0.64%	66.45%	27.30%	1.50%		0.01%		0.03%		100.00%
382	MALCOLM	793,586	340,260	14,279	29,091,600	2,787,500	0	0	0	0	0	0	33,027,225
0.12%	%sector of county sector	0.09%	0.06%	0.00%	0.13%	0.04%							0.10%
	%sector of municipality	2.40%	1.03%	0.04%	88.08%	8.44%							100.00%
256	PANAMA	112,121	379,507	21,618	18,436,800	1,292,500	0	0	0	0	0	0	20,242,546
0.08%	%sector of county sector	0.01%	0.07%	0.01%	0.09%	0.02%							0.06%
	%sector of municipality	0.55%	1.87%	0.11%	91.08%	6.39%							100.00%
167	RAYMOND	716,277	341,806	467,389	11,309,000	936,100	0	0	0	0	0	0	13,770,572
0.05%	%sector of county sector	0.08%	0.07%	0.16%	0.05%	0.01%							0.04%
	%sector of municipality	5.20%	2.48%	3.39%	82.12%	6.80%							100.00%
220	ROCA	111,983	159,793	677,499	16,703,900	1,395,200	0	0	0	0	0	0	19,048,375
0.07%	%sector of county sector	0.01%	0.03%	0.23%	0.08%	0.02%							0.06%
	%sector of municipality	0.59%	0.84%	3.56%	87.69%	7.32%							100.00%
142	SPRAGUE	14,776	262,902	11,033	10,127,100	691,700	0	0	0	0	0	0	11,107,511
0.04%	%sector of county sector	0.00%	0.05%	0.00%	0.05%	0.01%							0.03%
	%sector of municipality	0.13%	2.37%	0.10%	91.17%	6.23%							100.00%
3,277	WAVERLY	17,286,567	2,376,805	1,589,751	319,313,600	42,046,800	34,006,200	0	291,300	0	0	0	416,911,023
1.02%	%sector of county sector	1.99%	0.45%	0.54%	1.48%	0.54%	7.27%		0.02%				1.23%
	%sector of municipality	4.15%	0.57%	0.38%	76.59%	10.09%	8.16%		0.07%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
266,786	Total Municipalities	739,940,957	425,988,219	186,312,619	19,318,638,978	7,703,142,349	452,846,001	0	2,119,000	0	9,606,100	0	28,838,594,219
82.70%	%all municip.sectors of cnty	85.28%	81.10%	63.27%	89.48%	98.73%	96.78%		0.15%		4.85%		85.14%

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