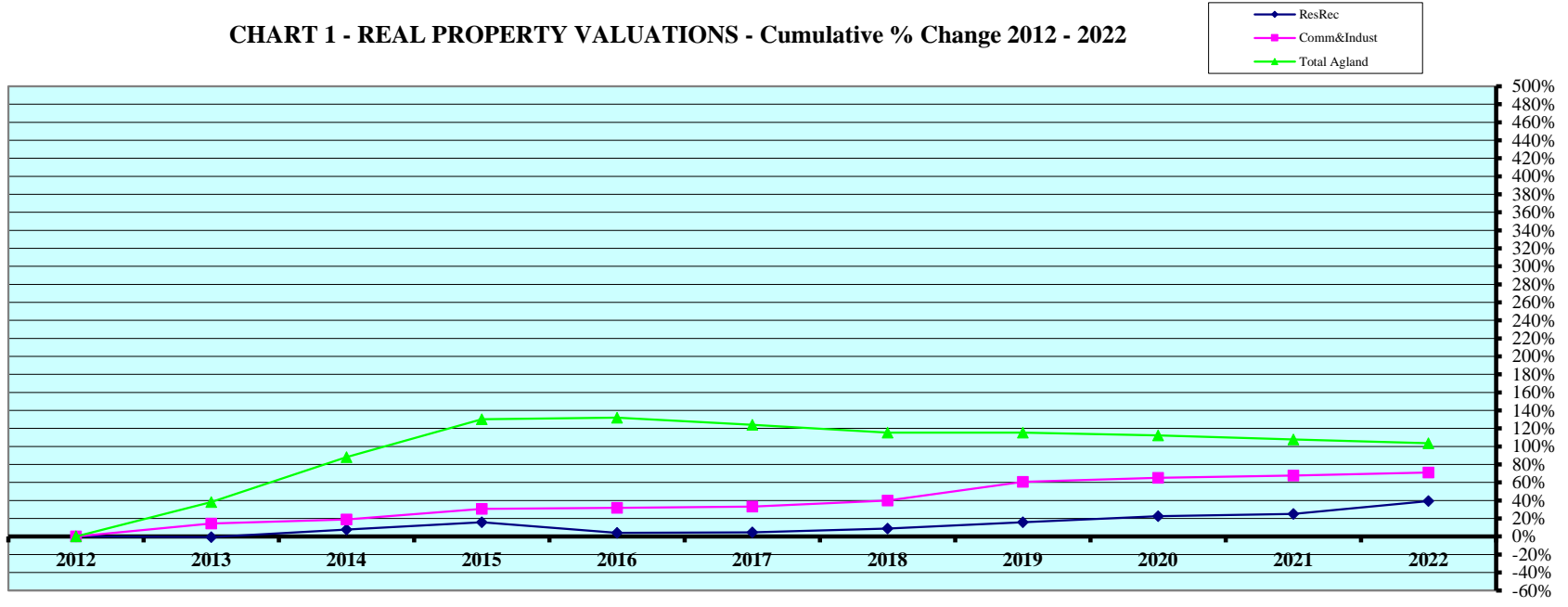


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	294,545,578	-	-	-	76,405,158	-	-	-	677,592,474	-	-	-
2013	292,511,588	-2,033,990	-0.69%	-0.69%	87,429,003	11,023,845	14.43%	14.43%	937,428,313	259,835,839	38.35%	38.35%
2014	316,759,410	24,247,822	8.29%	7.54%	90,779,753	3,350,750	3.83%	18.81%	1,275,729,596	338,301,283	36.09%	88.27%
2015	340,913,018	24,153,608	7.63%	15.74%	99,831,964	9,052,211	9.97%	30.66%	1,559,165,373	283,435,777	22.22%	130.10%
2016	306,263,135	-34,649,883	-10.16%	3.98%	100,614,024	782,060	0.78%	31.68%	1,571,801,414	12,636,041	0.81%	131.97%
2017	307,824,158	1,561,023	0.51%	4.51%	101,659,312	1,045,288	1.04%	33.05%	1,517,378,410	-54,423,004	-3.46%	123.94%
2018	320,686,143	12,861,985	4.18%	8.87%	106,965,598	5,306,286	5.22%	40.00%	1,458,841,143	-58,537,267	-3.86%	115.30%
2019	341,154,541	20,468,398	6.38%	15.82%	122,818,224	15,852,626	14.82%	60.75%	1,458,536,231	-304,912	-0.02%	115.25%
2020	360,525,016	19,370,475	5.68%	22.40%	126,083,642	3,265,418	2.66%	65.02%	1,438,457,819	-20,078,412	-1.38%	112.29%
2021	367,942,924	7,417,908	2.06%	24.92%	128,193,317	2,109,675	1.67%	67.78%	1,408,640,039	-29,817,780	-2.07%	107.89%
2022	410,320,532	42,377,608	11.52%	39.31%	130,682,088	2,488,771	1.94%	71.04%	1,379,316,011	-29,324,028	-2.08%	103.56%

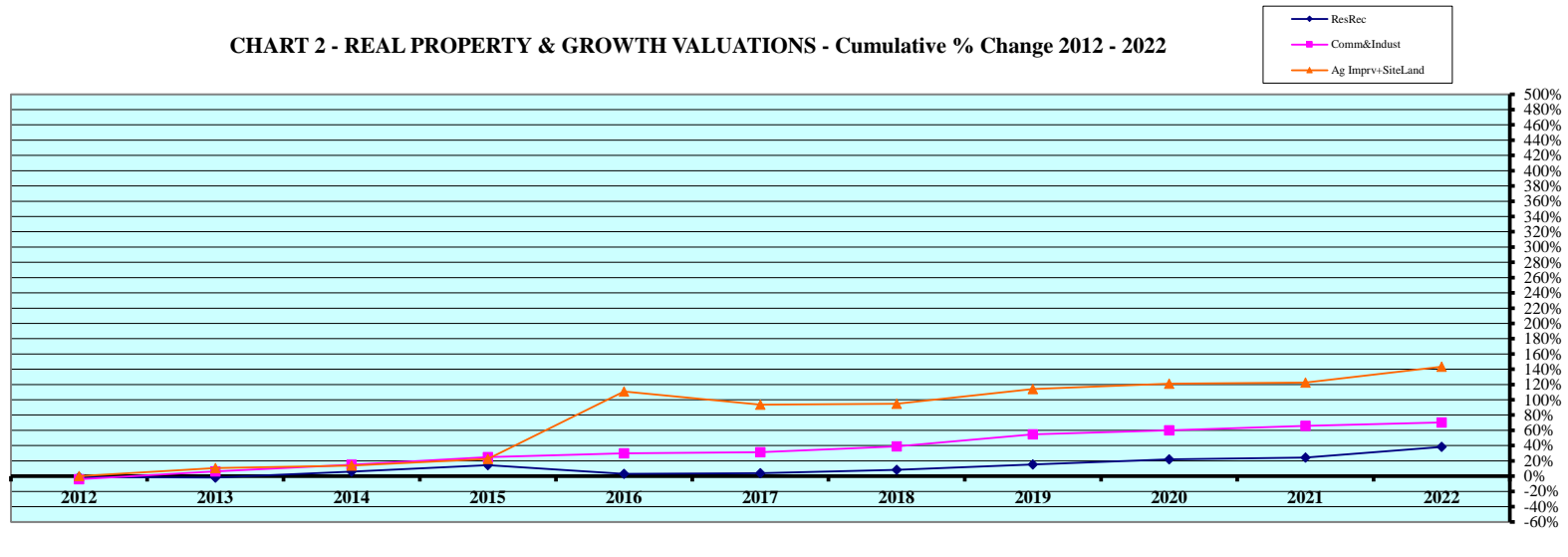
Rate Annual %chg: Residential & Recreational **3.37%** Commercial & Industrial **5.51%** Agricultural Land **7.37%**

Cnty# **69**  
County **PHELPS**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	294,545,578	3,567,407	1.21%	290,978,171	-	-1.21%	76,405,158	3,075,170	4.02%	73,329,988	-	-4.02%
2013	292,511,588	3,445,907	1.18%	289,065,681	-1.86%	-1.86%	87,429,003	6,264,645	7.17%	81,164,358	6.23%	6.23%
2014	316,759,410	4,577,864	1.45%	312,181,546	6.72%	5.99%	90,779,753	3,000,565	3.31%	87,779,188	0.40%	14.89%
2015	340,913,018	3,706,449	1.09%	337,206,569	6.46%	14.48%	99,831,964	4,509,805	4.52%	95,322,159	5.00%	24.76%
2016	306,263,135	3,039,105	0.99%	303,224,030	-11.06%	2.95%	100,614,024	1,337,960	1.33%	99,276,064	-0.56%	29.93%
2017	307,824,158	1,813,408	0.59%	306,010,750	-0.08%	3.89%	101,659,312	1,356,985	1.33%	100,302,327	-0.31%	31.28%
2018	320,686,143	2,253,553	0.70%	318,432,590	3.45%	8.11%	106,965,598	920,190	0.86%	106,045,408	4.31%	38.79%
2019	341,154,541	1,818,973	0.53%	339,335,568	5.82%	15.21%	122,818,224	4,664,619	3.80%	118,153,605	10.46%	54.64%
2020	360,525,016	1,409,955	0.39%	359,115,061	5.26%	21.92%	126,083,642	3,960,455	3.14%	122,123,187	-0.57%	59.84%
2021	367,942,924	1,426,782	0.39%	366,516,142	1.66%	24.43%	128,193,317	1,561,140	1.22%	126,632,177	0.44%	65.74%
2022	410,320,532	3,143,122	0.77%	407,177,410	10.66%	38.24%	130,682,088	555,470	0.43%	130,126,618	1.51%	70.31%
Rate Ann%chg	3.37%			Resid & Recreat w/o growth 2.70%			5.51%			C & I w/o growth 2.69%		

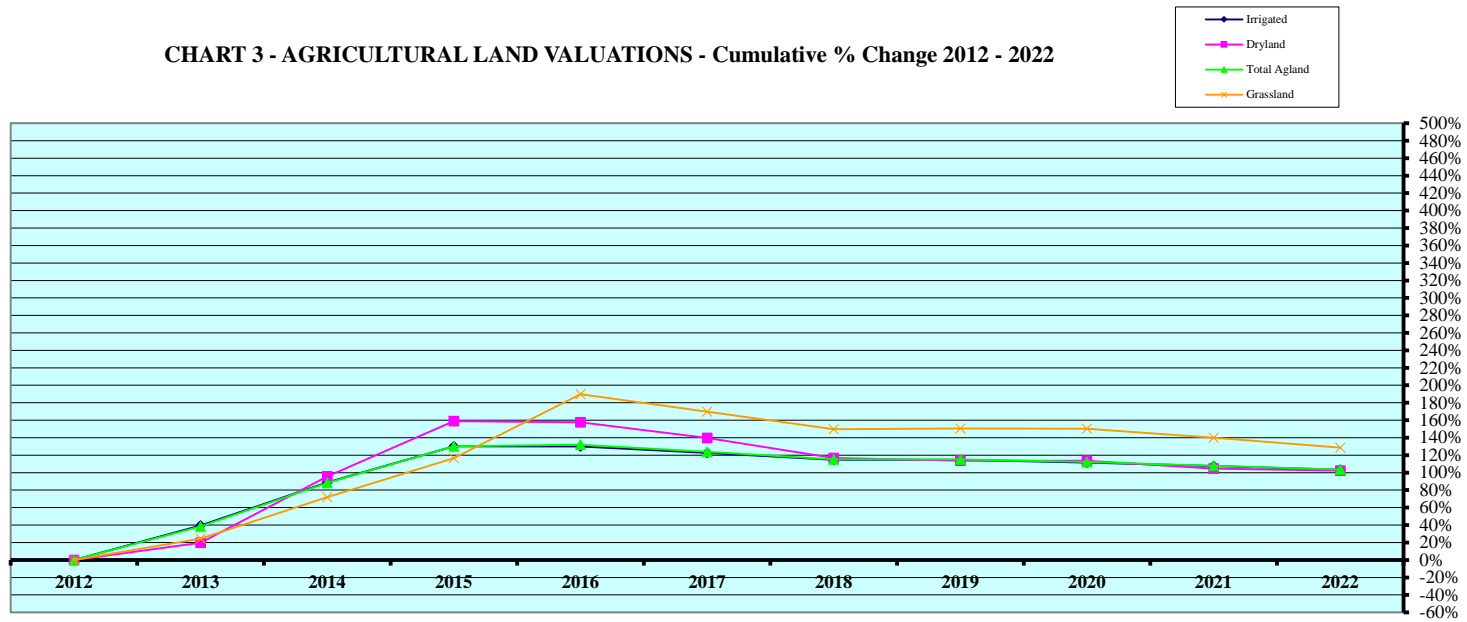
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	43,048,985	24,539,530	67,588,515	2,475,301	3.66%	65,113,214	-	-
2013	48,646,786	29,517,429	78,164,215	3,475,900	4.45%	74,688,315	10.50%	10.50%
2014	52,302,935	28,398,714	80,701,649	3,831,371	4.75%	76,870,278	-1.66%	13.73%
2015	55,127,595	29,537,887	84,665,482	1,902,520	2.25%	82,762,962	2.55%	22.45%
2016	107,716,190	39,719,469	147,435,659	4,844,380	3.29%	142,591,279	68.42%	110.97%
2017	92,000,773	40,718,196	132,718,969	1,800,418	1.36%	130,918,551	-11.20%	93.70%
2018	89,994,155	43,882,549	133,876,704	2,220,812	1.66%	131,655,892	-0.80%	94.79%
2019	99,421,265	46,798,286	146,219,551	1,637,920	1.12%	144,581,631	8.00%	113.91%
2020	103,141,710	47,334,296	150,476,006	1,001,680	0.67%	149,474,326	2.23%	121.15%
2021	103,092,185	48,188,654	151,280,839	925,270	0.61%	150,355,569	-0.08%	122.46%
2022	110,590,555	57,794,959	168,385,514	3,961,700	2.35%	164,423,814	8.69%	143.27%
Rate Ann%chg	9.89%	8.94%	9.56%	Ag Imprv+Site w/o growth			8.66%	

(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# 69  
County PHELPS

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	636,201,958	-	-	-	19,995,168	-	-	-	18,189,259	-	-	-
2013	887,074,847	250,872,889	39.43%	39.43%	23,947,726	3,952,558	19.77%	19.77%	22,662,984	4,473,725	24.60%	24.60%
2014	1,201,449,428	314,374,581	35.44%	88.85%	39,141,121	15,193,395	63.44%	95.75%	31,280,900	8,617,916	38.03%	71.97%
2015	1,464,159,382	262,709,954	21.87%	130.14%	51,772,152	12,631,031	32.27%	158.92%	39,406,031	8,125,131	25.97%	116.64%
2016	1,463,830,930	-328,452	-0.02%	130.09%	51,503,869	-268,283	-0.52%	157.58%	52,711,170	13,305,139	33.76%	189.79%
2017	1,416,505,495	-47,325,435	-3.23%	122.65%	47,919,003	-3,584,866	-6.96%	139.65%	49,058,398	-3,652,772	-6.93%	169.71%
2018	1,366,207,864	-50,297,631	-3.55%	114.74%	43,343,799	-4,575,204	-9.55%	116.77%	45,409,661	-3,648,737	-7.44%	149.65%
2019	1,366,391,915	184,051	0.01%	114.77%	42,705,374	-638,425	-1.47%	113.58%	45,568,425	158,764	0.35%	150.52%
2020	1,346,362,277	-20,029,638	-1.47%	111.62%	42,738,878	33,504	0.08%	113.75%	45,505,419	-63,006	-0.14%	150.18%
2021	1,320,377,045	-25,985,232	-1.93%	107.54%	40,937,291	-1,801,587	-4.22%	104.74%	43,675,890	-1,829,529	-4.02%	140.12%
2022	1,293,813,278	-26,563,767	-2.01%	103.37%	40,429,284	-508,007	-1.24%	102.20%	41,601,390	-2,074,500	-4.75%	128.71%

Rate Ann.%chg: Irrigated **7.36%** Dryland **7.29%** Grassland **8.62%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	8,159	-	-	-	3,197,930	-	-	-	677,592,474	-	-	-
2013	8,666	507	6.21%	6.21%	3,734,090	536,160	16.77%	16.77%	937,428,313	259,835,839	38.35%	38.35%
2014	9,513	847	9.77%	16.60%	3,848,634	114,544	3.07%	20.35%	1,275,729,596	338,301,283	36.09%	88.27%
2015	10,685	1,172	12.32%	30.96%	3,817,123	-31,511	-0.82%	19.36%	1,559,165,373	283,435,777	22.22%	130.10%
2016	13,187	2,502	23.42%	61.63%	3,742,258	-74,865	-1.96%	17.02%	1,571,801,414	12,636,041	0.81%	131.97%
2017	12,934	-253	-1.92%	58.52%	3,882,580	140,322	3.75%	21.41%	1,517,378,410	-54,423,004	-3.46%	123.94%
2018	12,812	-122	-0.94%	57.03%	3,867,007	-15,573	-0.40%	20.92%	1,458,841,143	-58,537,267	-3.86%	115.30%
2019	10,913	-1,899	-14.82%	33.75%	3,859,604	-7,403	-0.19%	20.69%	1,458,536,231	-304,912	-0.02%	115.25%
2020	17,709	6,796	62.27%	117.05%	3,833,536	-26,068	-0.68%	19.88%	1,438,457,819	-20,078,412	-1.38%	112.29%
2021	17,715	6	0.03%	117.12%	3,632,098	-201,438	-5.25%	13.58%	1,408,640,039	-29,817,780	-2.07%	107.89%
2022	17,869	154	0.87%	119.01%	3,454,190	-177,908	-4.90%	8.01%	1,379,316,011	-29,324,028	-2.08%	103.56%

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County **PHELPS**

Rate Ann.%chg: Total Agric Land **7.37%**

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	635,701,167	254,155	2,501			19,994,718	19,282	1,037			18,504,727	39,763	465		
2013	880,783,872	254,593	3,460	38.32%	38.32%	23,869,868	19,221	1,242	19.76%	19.76%	22,009,057	39,064	563	21.07%	21.07%
2014	1,201,308,283	257,033	4,674	35.10%	86.86%	39,306,147	19,657	2,000	61.01%	92.83%	31,294,927	38,941	804	42.64%	72.69%
2015	1,464,212,613	257,369	5,689	21.73%	127.45%	51,430,529	19,581	2,626	31.35%	153.29%	39,676,126	38,546	1,029	28.08%	121.18%
2016	1,464,073,529	257,365	5,689	-0.01%	127.44%	51,581,812	19,683	2,621	-0.22%	152.72%	52,758,454	38,267	1,379	33.94%	196.25%
2017	1,413,413,279	257,437	5,490	-3.49%	119.50%	47,952,299	19,610	2,445	-6.69%	135.81%	52,151,719	38,079	1,370	-0.66%	194.30%
2018	1,366,197,832	258,194	5,291	-3.62%	111.55%	43,322,341	19,241	2,252	-7.92%	117.13%	45,423,603	37,518	1,211	-11.60%	160.16%
2019	1,366,553,386	258,269	5,291	0.00%	111.54%	42,705,375	18,943	2,254	0.12%	117.40%	45,568,424	37,759	1,207	-0.32%	159.32%
2020	1,346,399,787	258,152	5,216	-1.43%	108.52%	42,748,066	18,961	2,255	0.00%	117.41%	45,555,794	37,605	1,211	0.38%	160.31%
2021	1,320,433,966	258,136	5,115	-1.92%	104.51%	40,937,302	19,021	2,152	-4.54%	107.55%	43,676,859	37,514	1,164	-3.89%	150.18%
2022	1,293,813,911	257,978	5,015	-1.96%	100.51%	40,431,996	19,266	2,099	-2.49%	102.38%	41,598,449	37,336	1,114	-4.31%	139.41%

Rate Annual %chg Average Value/Acre: 7.20%

7.30%

9.12%

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	8,279	237	35			3,026,097	3,199	946			677,234,988	316,636	2,139		
2013	8,408	240	35	0.02%	0.02%	3,386,122	3,405	995	5.13%	5.13%	930,057,327	316,522	2,938	37.38%	37.38%
2014	8,595	246	35	0.00%	0.02%	3,661,500	3,706	988	-0.67%	4.42%	1,275,579,452	319,583	3,991	35.84%	86.61%
2015	9,641	275	35	0.01%	0.04%	3,692,036	3,742	987	-0.13%	4.29%	1,559,020,945	319,514	4,879	22.25%	128.13%
2016	11,023	315	35	0.00%	0.04%	3,692,759	3,755	983	-0.32%	3.95%	1,572,117,577	319,385	4,922	0.88%	130.14%
2017	12,864	368	35	-0.04%	0.00%	3,882,580	3,958	981	-0.25%	3.69%	1,517,412,741	319,452	4,750	-3.50%	122.08%
2018	12,812	366	35	0.02%	0.02%	3,867,007	3,943	981	-0.03%	3.66%	1,458,823,595	319,262	4,569	-3.80%	113.64%
2019	10,913	312	35	0.01%	0.03%	3,859,604	3,934	981	0.04%	3.70%	1,458,697,702	319,217	4,570	0.01%	113.65%
2020	17,082	488	35	-0.02%	0.00%	3,833,536	3,896	984	0.29%	4.01%	1,438,554,265	319,102	4,508	-1.35%	110.77%
2021	17,715	506	35	0.00%	0.01%	3,623,370	3,897	930	-5.50%	-1.71%	1,408,689,212	319,073	4,415	-2.07%	106.42%
2022	17,869	511	35	0.01%	0.01%	3,454,190	3,911	883	-5.02%	-6.65%	1,379,316,415	319,002	4,324	-2.06%	102.16%

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Rate Annual %chg Average Value/Acre: 7.29%

(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
8,968	PHELPS	151,989,221	64,464,736	23,885,732	410,318,237	108,335,943	22,346,145	2,295	1,379,316,011	110,590,555	57,794,959	2,033,000	2,331,076,834
cnty sectorvalue % of total value:		6.52%	2.77%	1.02%	17.60%	4.65%	0.96%	0.00%	59.17%	4.74%	2.48%	0.09%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
131	ATLANTA	298,303	130,818	470,197	3,407,623	2,007,557	0	0	0	0	0	0	6,314,498
1.46%	%sector of county sector	0.20%	0.20%	1.97%	0.83%	1.85%							0.27%
	%sector of municipality	4.72%	2.07%	7.45%	53.97%	31.79%							100.00%
750	BERTRAND	1,135,829	468,009	92,481	29,791,882	3,182,299	0	0	0	0	0	0	34,670,500
8.36%	%sector of county sector	0.75%	0.73%	0.39%	7.26%	2.94%							1.49%
	%sector of municipality	3.28%	1.35%	0.27%	85.93%	9.18%							100.00%
194	FUNK	630,692	301,118	792,979	11,559,506	4,224,817	0	0	0	0	0	0	17,509,112
2.16%	%sector of county sector	0.41%	0.47%	3.32%	2.82%	3.90%							0.75%
	%sector of municipality	3.60%	1.72%	4.53%	66.02%	24.13%							100.00%
5,495	HOLDREGE	8,696,694	7,824,777	5,405,190	287,381,643	64,287,283	3,353,522	0	0	0	0	0	376,949,109
61.27%	%sector of county sector	5.72%	12.14%	22.63%	70.04%	59.34%	15.01%						16.17%
	%sector of municipality	2.31%	2.08%	1.43%	76.24%	17.05%	0.89%						100.00%
382	LOOMIS	1,361,825	818,632	80,631	18,658,950	12,151,381	0	0	0	0	0	0	33,071,419
4.26%	%sector of county sector	0.90%	1.27%	0.34%	4.55%	11.22%							1.42%
	%sector of municipality	4.12%	2.48%	0.24%	56.42%	36.74%							100.00%
	%sector of county sector												
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6,953	Total Municipalities	12,123,343	9,543,354	6,841,478	350,799,608	85,853,339	3,353,522	0	0	0	0	0	468,514,643
77.53%	%all municip.sectors of cnty	7.98%	14.80%	28.64%	85.49%	79.25%	15.01%						20.10%