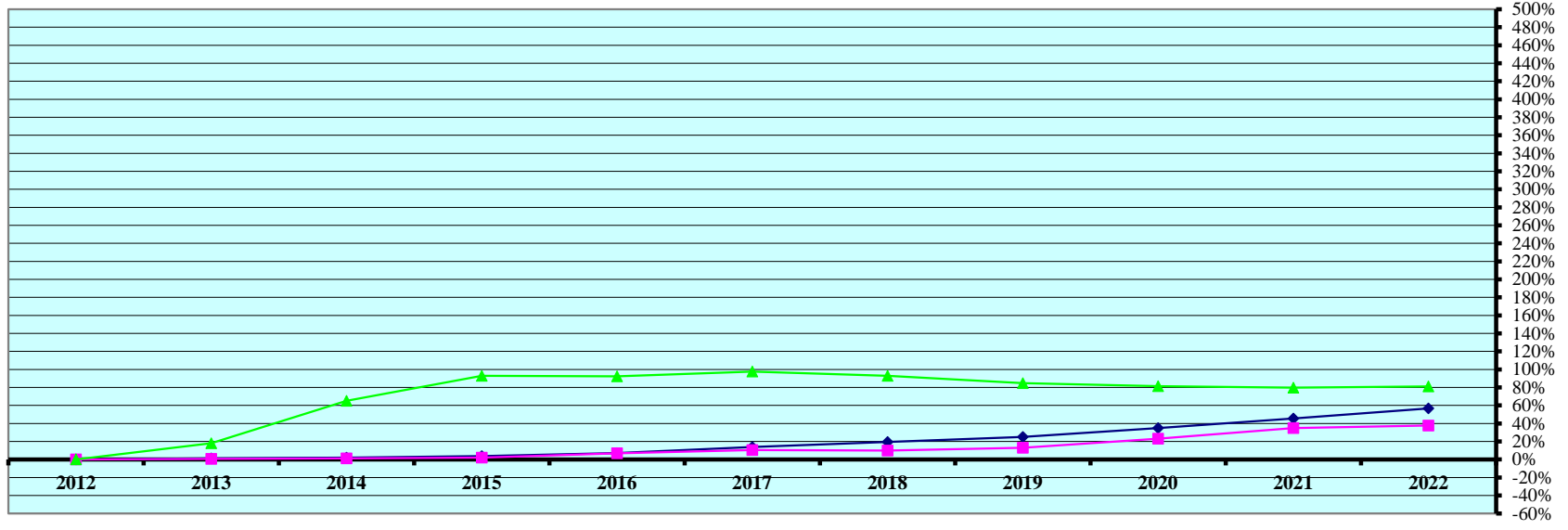


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

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	388,505,640	-	-	-	138,908,790	-	-	-	743,360,555	-	-	-
2013	392,760,430	4,254,790	1.10%	1.10%	139,759,575	850,785	0.61%	0.61%	878,189,585	134,829,030	18.14%	18.14%
2014	396,876,925	4,116,495	1.05%	2.15%	140,474,985	715,410	0.51%	1.13%	1,226,866,655	348,677,070	39.70%	65.04%
2015	403,531,380	6,654,455	1.68%	3.87%	141,876,320	1,401,335	1.00%	2.14%	1,434,951,555	208,084,900	16.96%	93.04%
2016	416,533,790	13,002,410	3.22%	7.21%	148,447,250	6,570,930	4.63%	6.87%	1,429,729,605	-5,221,950	-0.36%	92.33%
2017	442,602,695	26,068,905	6.26%	13.92%	153,426,780	4,979,530	3.35%	10.45%	1,468,899,855	39,170,250	2.74%	97.60%
2018	464,357,910	21,755,215	4.92%	19.52%	152,526,290	-900,490	-0.59%	9.80%	1,433,969,370	-34,930,485	-2.38%	92.90%
2019	486,056,890	21,698,980	4.67%	25.11%	157,095,795	4,569,505	3.00%	13.09%	1,373,394,725	-60,574,645	-4.22%	84.75%
2020	524,378,995	38,322,105	7.88%	34.97%	170,895,795	13,800,000	8.78%	23.03%	1,347,878,475	-25,516,250	-1.86%	81.32%
2021	564,836,225	40,457,230	7.72%	45.39%	187,236,600	16,340,805	9.56%	34.79%	1,336,583,295	-11,295,180	-0.84%	79.80%
2022	608,757,945	43,921,720	7.78%	56.69%	191,308,470	4,071,870	2.17%	37.72%	1,346,048,700	9,465,405	0.71%	81.08%

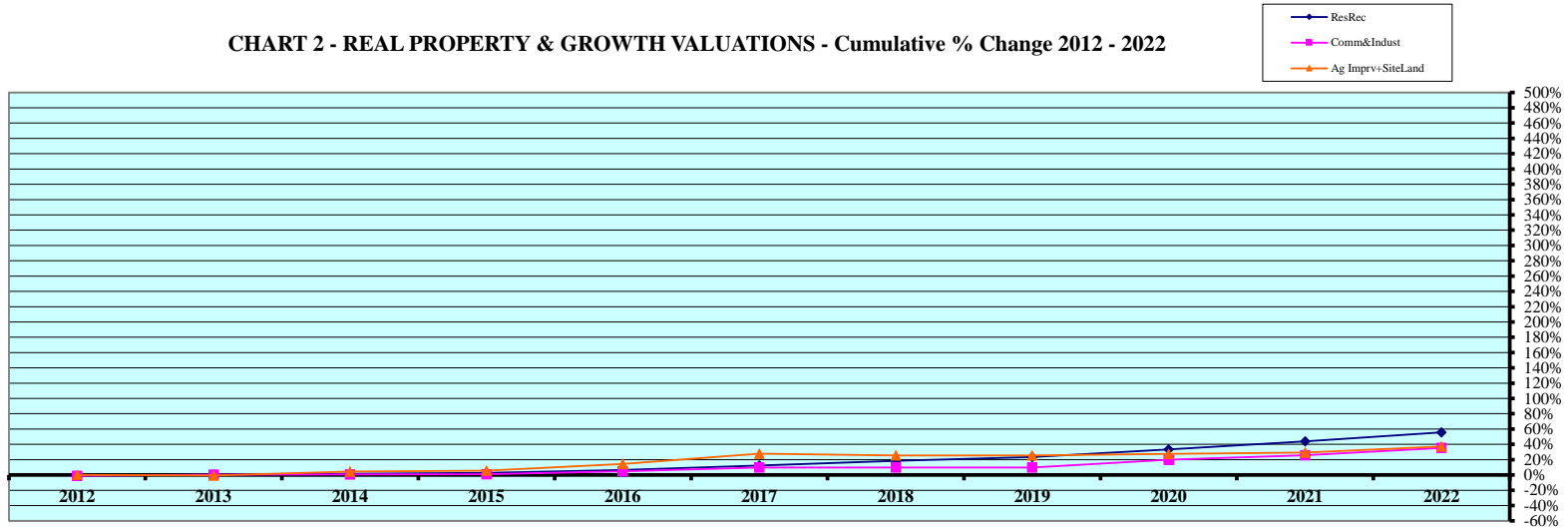
Rate Annual %chg: Residential & Recreational **4.59%** Commercial & Industrial **3.25%** Agricultural Land **6.12%**

Cnty# **76**
County **SALINE**

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	388,505,640	3,530,050	0.91%	384,975,590	-	-0.91%	138,908,790	1,450,340	1.04%	137,458,450	-	-1.04%	
2013	392,760,430	3,434,545	0.87%	389,325,885	0.21%	0.21%	139,759,575	192,570	0.14%	139,567,005	0.47%	0.47%	
2014	396,876,925	2,356,060	0.59%	394,520,865	0.45%	1.55%	140,474,985	685,740	0.49%	139,789,245	0.02%	0.63%	
2015	403,531,380	4,248,001	1.05%	399,283,379	0.61%	2.77%	141,876,320	1,615,050	1.14%	140,261,270	-0.15%	0.97%	
2016	416,533,790	2,616,330	0.63%	413,917,460	2.57%	6.54%	148,447,250	2,927,435	1.97%	145,519,815	2.57%	4.76%	
2017	442,602,695	6,199,725	1.40%	436,402,970	4.77%	12.33%	153,426,780	1,208,540	0.79%	152,218,240	2.54%	9.58%	
2018	464,357,910	4,052,625	0.87%	460,305,285	4.00%	18.48%	152,526,290	174,495	0.11%	152,351,795	-0.70%	9.68%	
2019	486,056,890	6,289,155	1.29%	479,767,735	3.32%	23.49%	157,095,795	4,736,230	3.01%	152,359,565	-0.11%	9.68%	
2020	524,378,995	6,192,500	1.18%	518,186,495	6.61%	33.38%	170,895,795	4,461,055	2.61%	166,434,740	5.94%	19.82%	
2021	564,836,225	5,524,465	0.98%	559,311,760	6.66%	43.96%	187,236,600	12,341,425	6.59%	174,895,175	2.34%	25.91%	
2022	608,757,945	3,907,075	0.64%	604,850,870	7.08%	55.69%	191,308,470	3,261,580	1.70%	188,046,890	0.43%	35.37%	
Rate Ann%chg	4.59%			Resid & Recreat w/o growth			3.25%			C & I w/o growth			1.34%

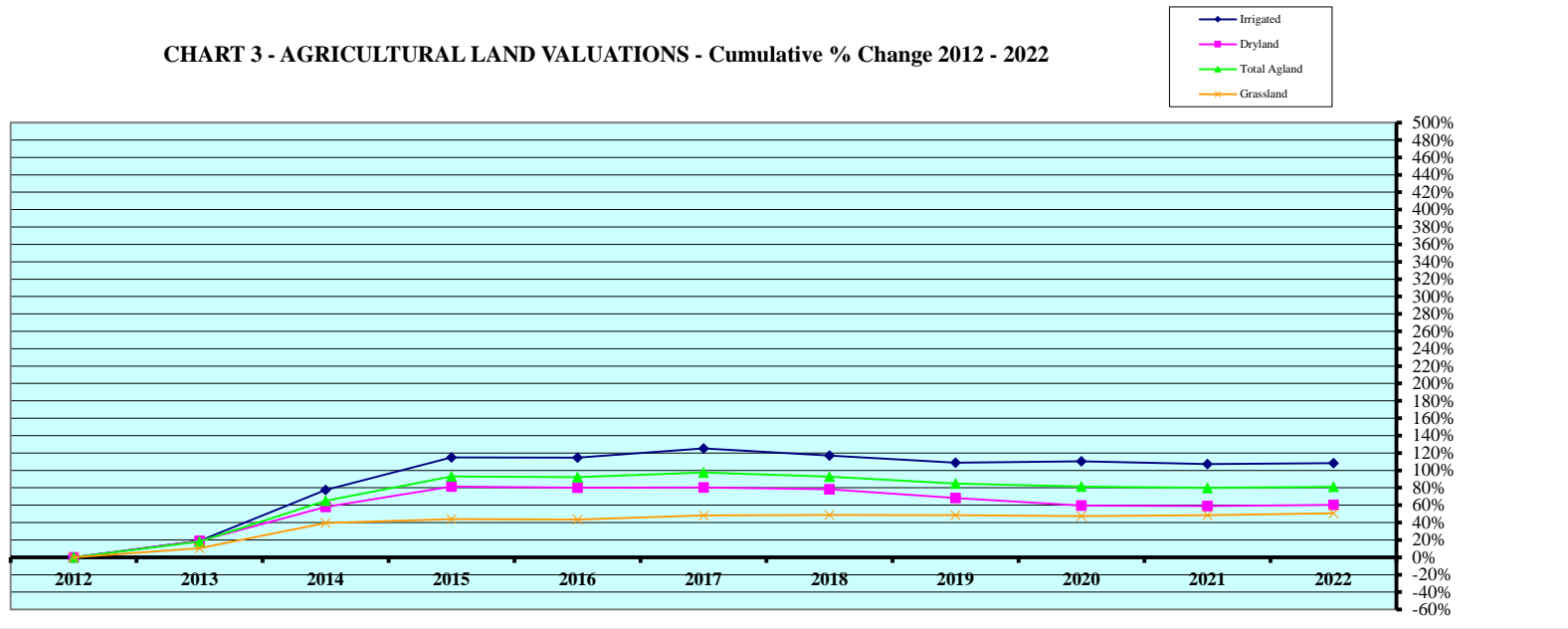
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	52,185,825	33,043,955	85,229,780	2,918,740	3.42%	82,311,040	-	-
2013	53,026,495	34,321,080	87,347,575	2,712,515	3.11%	84,635,060	-0.70%	-0.70%
2014	55,660,580	35,210,495	90,871,075	1,897,605	2.09%	88,973,470	1.86%	4.39%
2015	55,362,765	35,775,975	91,138,740	1,075,110	1.18%	90,063,630	-0.89%	5.67%
2016	55,608,215	43,668,000	99,276,215	1,728,400	1.74%	97,547,815	7.03%	14.45%
2017	58,328,120	52,742,535	111,070,655	2,145,320	1.93%	108,925,335	9.72%	27.80%
2018	57,505,260	50,884,210	108,389,470	1,376,625	1.27%	107,012,845	-3.65%	25.56%
2019	57,767,935	51,093,615	108,861,550	1,923,295	1.77%	106,938,255	-1.34%	25.47%
2020	58,611,965	51,838,295	110,450,260	1,695,860	1.54%	108,754,400	-0.10%	27.60%
2021	59,392,220	52,408,005	111,800,225	1,491,950	1.33%	110,308,275	-0.13%	29.42%
2022	69,045,970	53,861,950	122,907,920	5,970,165	4.86%	116,937,755	4.60%	37.20%
Rate Ann%chg	2.84%	5.01%	3.73%	Ag Imprv+Site w/o growth			1.64%	

(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# 76
County SALINE

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	334,229,130	-	-	-	341,750,950	-	-	-	67,112,845	-	-	-
2013	397,170,270	62,941,140	18.83%	18.83%	406,663,425	64,912,475	18.99%	18.99%	74,078,515	6,965,670	10.38%	10.38%
2014	593,429,715	196,259,445	49.41%	77.55%	539,453,225	132,789,800	32.65%	57.85%	93,704,715	19,626,200	26.49%	39.62%
2015	718,088,220	124,658,505	21.01%	114.85%	619,974,260	80,521,035	14.93%	81.41%	96,595,850	2,891,135	3.09%	43.93%
2016	717,461,610	-626,610	-0.09%	114.66%	615,675,600	-4,298,660	-0.69%	80.15%	96,291,900	-303,950	-0.31%	43.48%
2017	752,997,260	35,535,650	4.95%	125.29%	616,043,420	367,820	0.06%	80.26%	99,491,915	3,200,015	3.32%	48.25%
2018	725,086,280	-27,910,980	-3.71%	116.94%	608,826,295	-7,217,125	-1.17%	78.15%	99,746,010	254,095	0.26%	48.62%
2019	698,276,370	-26,809,910	-3.70%	108.92%	575,226,905	-33,599,390	-5.52%	68.32%	99,572,820	-173,190	-0.17%	48.37%
2020	703,671,390	5,395,020	0.77%	110.54%	544,938,520	-30,288,385	-5.27%	59.45%	98,955,730	-617,090	-0.62%	47.45%
2021	693,252,135	-10,419,255	-1.48%	107.42%	543,435,400	-1,503,120	-0.28%	59.02%	99,578,255	622,525	0.63%	48.37%
2022	696,216,405	2,964,270	0.43%	108.31%	548,037,370	4,601,970	0.85%	60.36%	101,131,330	1,553,075	1.56%	50.69%

Rate Ann.%chg: Irrigated **7.61%** Dryland **4.84%** Grassland **4.19%**

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	213,900	-	-	-	53,730	-	-	-	743,360,555	-	-	-
2013	223,645	9,745	4.56%	4.56%	53,730	0	0.00%	0.00%	878,189,585	134,829,030	18.14%	18.14%
2014	225,270	1,625	0.73%	5.32%	53,730	0	0.00%	0.00%	1,226,866,655	348,677,070	39.70%	65.04%
2015	240,715	15,445	6.86%	12.54%	52,510	-1,220	-2.27%	-2.27%	1,434,951,555	208,084,900	16.96%	93.04%
2016	247,985	7,270	3.02%	15.94%	52,510	0	0.00%	-2.27%	1,429,729,605	-5,221,950	-0.36%	92.33%
2017	314,750	66,765	26.92%	47.15%	52,510	0	0.00%	-2.27%	1,468,899,855	39,170,250	2.74%	97.60%
2018	259,535	-55,215	-17.54%	21.33%	51,250	-1,260	-2.40%	-4.62%	1,433,969,370	-34,930,485	-2.38%	92.90%
2019	267,380	7,845	3.02%	25.00%	51,250	0	0.00%	-4.62%	1,373,394,725	-60,574,645	-4.22%	84.75%
2020	261,585	-5,795	-2.17%	22.29%	51,250	0	0.00%	-4.62%	1,347,878,475	-25,516,250	-1.86%	81.32%
2021	266,255	4,670	1.79%	24.48%	51,250	0	0.00%	-4.62%	1,336,583,295	-11,295,180	-0.84%	79.80%
2022	267,745	1,490	0.56%	25.17%	395,850	344,600	672.39%	636.74%	1,346,048,700	9,465,405	0.71%	81.08%

Cnty# **76**
County **SALINE**

Rate Ann.%chg: Total Agric Land **6.12%**

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	334,263,135	102,799	3,252			342,328,590	173,126	1,977			66,794,080	63,903	1,045		
2013	395,227,155	104,431	3,785	16.39%	16.39%	408,272,670	171,339	2,383	20.51%	20.51%	74,252,975	64,004	1,160	10.99%	10.99%
2014	592,771,350	108,026	5,487	44.99%	68.76%	540,489,190	167,796	3,221	35.18%	62.90%	93,488,445	63,655	1,469	26.60%	40.51%
2015	717,897,770	110,943	6,471	17.92%	99.01%	620,806,625	164,812	3,767	16.94%	90.50%	96,528,110	63,660	1,516	3.24%	45.07%
2016	717,938,630	111,725	6,426	-0.69%	97.62%	616,162,955	163,807	3,762	-0.14%	90.23%	96,120,780	63,618	1,511	-0.36%	44.55%
2017	752,250,205	111,877	6,724	4.64%	106.79%	617,620,810	163,449	3,779	0.46%	91.10%	99,015,545	63,698	1,554	2.88%	48.72%
2018	725,621,690	112,612	6,444	-4.17%	98.17%	610,290,225	162,466	3,756	-0.59%	89.97%	99,213,840	63,968	1,551	-0.22%	48.39%
2019	698,788,235	113,066	6,180	-4.09%	90.07%	575,419,435	161,604	3,561	-5.21%	80.07%	99,437,475	64,133	1,550	-0.03%	48.34%
2020	703,171,185	113,589	6,190	0.16%	90.38%	545,414,070	161,333	3,381	-5.06%	70.97%	99,024,810	63,856	1,551	0.02%	48.36%
2021	693,561,135	113,785	6,095	-1.54%	87.46%	543,250,305	160,678	3,381	0.01%	70.99%	99,548,065	64,170	1,551	0.04%	48.42%
2022	696,832,255	114,325	6,095	0.00%	87.45%	547,709,990	159,050	3,444	1.85%	74.15%	101,142,985	65,173	1,552	0.04%	48.48%

Rate Annual %chg Average Value/Acre: 6.49%

5.70%

4.03%

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	210,930	2,026	104			0	0				743,596,735	341,855	2,175		
2013	215,405	2,071	104	-0.09%	-0.09%	0	0				877,968,205	341,845	2,568	18.07%	18.07%
2014	222,450	2,144	104	-0.23%	-0.32%	0	0				1,226,971,435	341,620	3,592	39.84%	65.12%
2015	229,775	2,217	104	-0.12%	-0.44%	0	0				1,435,462,280	341,631	4,202	16.99%	93.17%
2016	245,605	2,373	104	-0.14%	-0.57%	0	0				1,430,467,970	341,523	4,188	-0.32%	92.56%
2017	247,760	2,396	103	-0.08%	-0.65%	0	0				1,469,134,320	341,420	4,303	2.73%	97.82%
2018	258,720	2,505	103	-0.15%	-0.80%	0	0				1,435,384,475	341,551	4,203	-2.33%	93.20%
2019	259,835	2,516	103	-0.01%	-0.81%	0	0				1,373,904,980	341,320	4,025	-4.22%	85.05%
2020	261,330	2,531	103	-0.02%	-0.83%	0	0				1,347,871,395	341,310	3,949	-1.89%	81.55%
2021	262,455	2,543	103	-0.01%	-0.85%	0	0				1,336,621,960	341,175	3,918	-0.80%	80.11%
2022	267,835	2,596	103	-0.06%	-0.91%	344,800	63	5,476			1,346,297,865	341,207	3,946	0.71%	81.40%

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SALINE

Rate Annual %chg Average Value/Acre: 6.14%

(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
14,292	SALINE	129,216,042	54,984,033	35,577,017	604,750,835	141,239,910	50,068,560	4,007,110	1,346,048,700	69,045,970	53,861,950	0	2,488,800,127
cnty sectorvalue % of total value:		5.19%	2.21%	1.43%	24.30%	5.68%	2.01%	0.16%	54.08%	2.77%	2.16%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,960	CRETE	11,120,886	4,271,946	4,779,591	254,211,080	64,844,315	7,487,770	288,990	203,460	0	8,260	0	347,216,298
48.70%	%sector of county sector	8.61%	7.77%	13.43%	42.04%	45.91%	14.96%	7.21%	0.02%		0.02%		13.95%
	%sector of municipality	3.20%	1.23%	1.38%	73.21%	18.68%	2.16%	0.08%	0.06%		0.00%		100.00%
513	DEWITT	7,860,849	559,176	469,065	23,121,790	1,755,195	1,500,000	0	7,200	0	0	0	35,273,275
3.59%	%sector of county sector	6.08%	1.02%	1.32%	3.82%	1.24%	3.00%		0.00%				1.42%
	%sector of municipality	22.29%	1.59%	1.33%	65.55%	4.98%	4.25%		0.02%				100.00%
586	DORCHESTER	2,930,106	564,692	687,463	29,810,640	12,478,165	0	0	217,320	0	0	0	46,688,386
4.10%	%sector of county sector	2.27%	1.03%	1.93%	4.93%	8.83%			0.02%				1.88%
	%sector of municipality	6.28%	1.21%	1.47%	63.85%	26.73%			0.47%				100.00%
1,027	FRIEND	2,751,514	1,244,453	1,801,258	52,283,910	4,890,700	1,284,220	45,450	16,640	0	0	0	64,318,145
7.19%	%sector of county sector	2.13%	2.26%	5.06%	8.65%	3.46%	2.56%	1.13%	0.00%				2.58%
	%sector of municipality	4.28%	1.93%	2.80%	81.29%	7.60%	2.00%	0.07%	0.03%				100.00%
94	SWANTON	410,517	243,512	5,440	2,821,950	1,719,245	0	0	54,320	0	0	0	5,254,984
0.66%	%sector of county sector	0.32%	0.44%	0.02%	0.47%	1.22%			0.00%				0.21%
	%sector of municipality	7.81%	4.63%	0.10%	53.70%	32.72%			1.03%				100.00%
106	TOBIAS	25,338	161,690	6,786	2,119,665	137,830	0	0	30,875	0	4,345	0	2,486,529
0.74%	%sector of county sector	0.02%	0.29%	0.02%	0.35%	0.10%			0.00%		0.01%		0.10%
	%sector of municipality	1.02%	6.50%	0.27%	85.25%	5.54%			1.24%		0.17%		100.00%
235	WESTERN	66,818	240,432	13,573	7,223,055	837,125	0	0	220,660	0	3,020	0	8,604,683
1.64%	%sector of county sector	0.05%	0.44%	0.04%	1.19%	0.59%			0.02%		0.01%		0.35%
	%sector of municipality	0.78%	2.79%	0.16%	83.94%	9.73%			2.56%		0.04%		100.00%
1,855	WILBER	737,702	1,321,734	380,774	96,136,345	11,222,580	0	0	6,680	0	21,665	0	109,827,480
12.98%	%sector of county sector	0.57%	2.40%	1.07%	15.90%	7.95%			0.00%		0.04%		4.41%
	%sector of municipality	0.67%	1.20%	0.35%	87.53%	10.22%			0.01%		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												
11,377	Total Municipalities	25,903,731	8,607,635	8,143,950	467,728,442	97,885,157	10,271,990	334,440	757,155	0	37,290	0	619,669,788
79.60%	%all municip.sectors of cnty	20.05%	15.65%	22.89%	77.34%	69.30%	20.52%	8.35%	0.06%		0.07%		24.90%

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