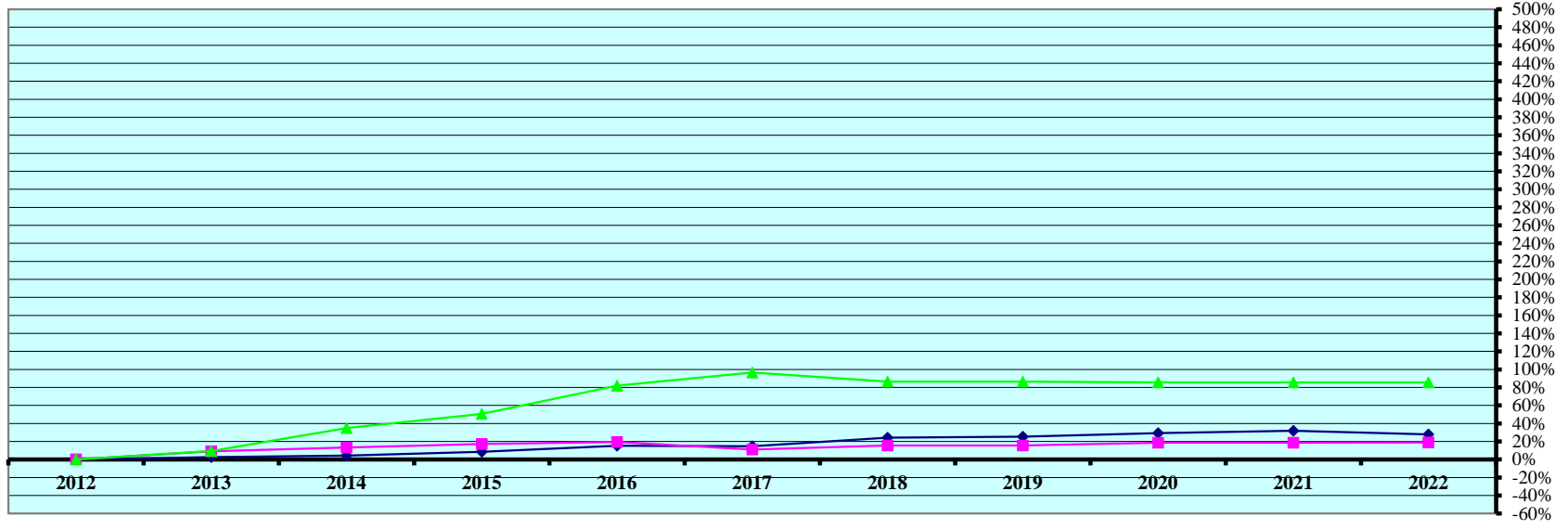


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



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	14,648,135	-	-	-	5,231,969	-	-	-	267,318,298	-	-	-
2013	15,028,479	380,344	2.60%	2.60%	5,706,573	474,604	9.07%	9.07%	292,653,417	25,335,119	9.48%	9.48%
2014	15,285,692	257,213	1.71%	4.35%	5,929,228	222,655	3.90%	13.33%	360,346,330	67,692,913	23.13%	34.80%
2015	15,880,776	595,084	3.89%	8.42%	6,131,210	201,982	3.41%	17.19%	402,591,255	42,244,925	11.72%	50.60%
2016	16,873,005	992,229	6.25%	15.19%	6,248,667	117,457	1.92%	19.43%	486,123,671	83,532,416	20.75%	81.85%
2017	16,793,580	-79,425	-0.47%	14.65%	5,808,190	-440,477	-7.05%	11.01%	525,474,620	39,350,949	8.09%	96.57%
2018	18,184,217	1,390,637	8.28%	24.14%	6,039,020	230,830	3.97%	15.43%	498,332,164	-27,142,456	-5.17%	86.42%
2019	18,341,942	157,725	0.87%	25.22%	6,040,596	1,576	0.03%	15.46%	498,070,525	-261,639	-0.05%	86.32%
2020	18,944,177	602,235	3.28%	29.33%	6,210,828	170,232	2.82%	18.71%	496,178,040	-1,892,485	-0.38%	85.61%
2021	19,317,723	373,546	1.97%	31.88%	6,210,828	0	0.00%	18.71%	496,235,288	57,248	0.01%	85.63%
2022	18,724,034	-593,689	-3.07%	27.83%	6,216,733	5,905	0.10%	18.82%	495,837,696	-397,592	-0.08%	85.49%

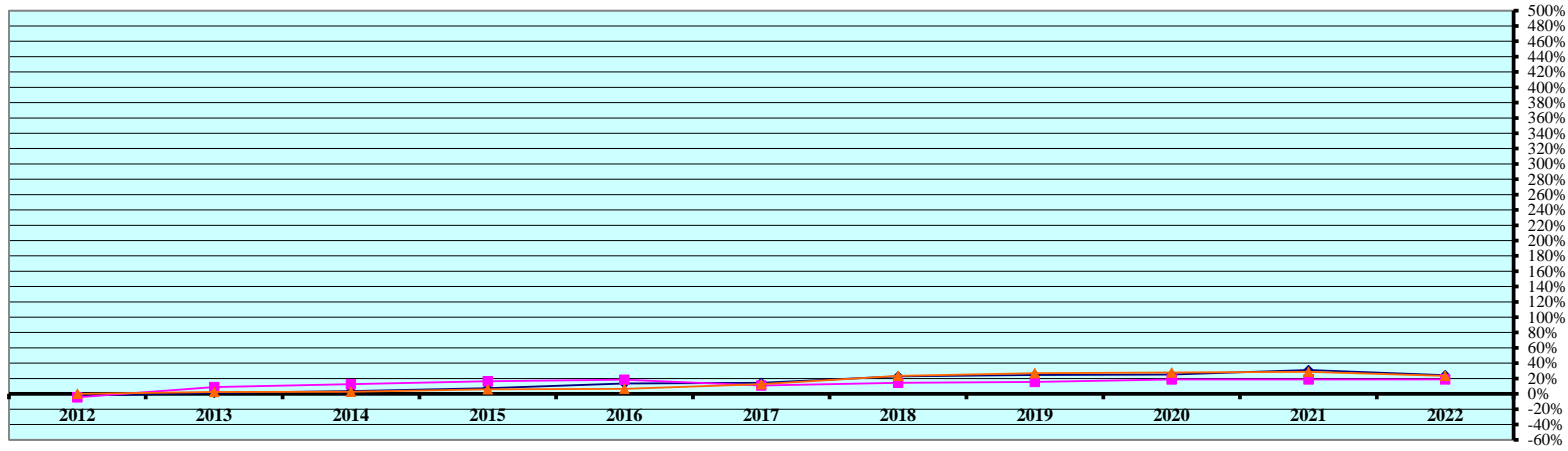
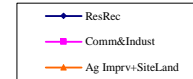
Rate Annual %chg: Residential & Recreational **2.49%** Commercial & Industrial **1.74%** Agricultural Land **6.37%**

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County **SIOUX**

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	14,648,135	337,376	2.30%	14,310,759	-	-2.30%	5,231,969	234,484	4.48%	4,997,485	-	-4.48%
2013	15,028,479	207,004	1.38%	14,821,475	1.18%	1.18%	5,706,573	12,965	0.23%	5,693,608	8.82%	8.82%
2014	15,285,692	96,952	0.63%	15,188,740	1.07%	3.69%	5,929,228	32,097	0.54%	5,897,131	3.34%	12.71%
2015	15,880,776	134,572	0.85%	15,746,204	3.01%	7.50%	6,131,210	45,141	0.74%	6,086,069	2.65%	16.32%
2016	16,873,005	251,571	1.49%	16,621,434	4.66%	13.47%	6,248,667	52,180	0.84%	6,196,487	1.06%	18.44%
2017	16,793,580	28,257	0.17%	16,765,323	-0.64%	14.45%	5,808,190	0	0.00%	5,808,190	-7.05%	11.01%
2018	18,184,217	208,929	1.15%	17,975,288	7.04%	22.71%	6,039,020	51,571	0.85%	5,987,449	3.09%	14.44%
2019	18,341,942	72,497	0.40%	18,269,445	0.47%	24.72%	6,040,596	2,112	0.03%	6,038,484	-0.01%	15.42%
2020	18,944,177	608,654	3.21%	18,335,523	-0.03%	25.17%	6,210,828	0	0.00%	6,210,828	2.82%	18.71%
2021	19,317,723	116,768	0.60%	19,200,955	1.36%	31.08%	6,210,828	0	0.00%	6,210,828	0.00%	18.71%
2022	18,724,034	518,933	2.77%	18,205,101	-5.76%	24.28%	6,216,733	0	0.00%	6,216,733	0.10%	18.82%
Rate Ann%chg	2.49%		Resid & Recreat w/o growth			1.24%	1.74%		C & I w/o growth			1.48%

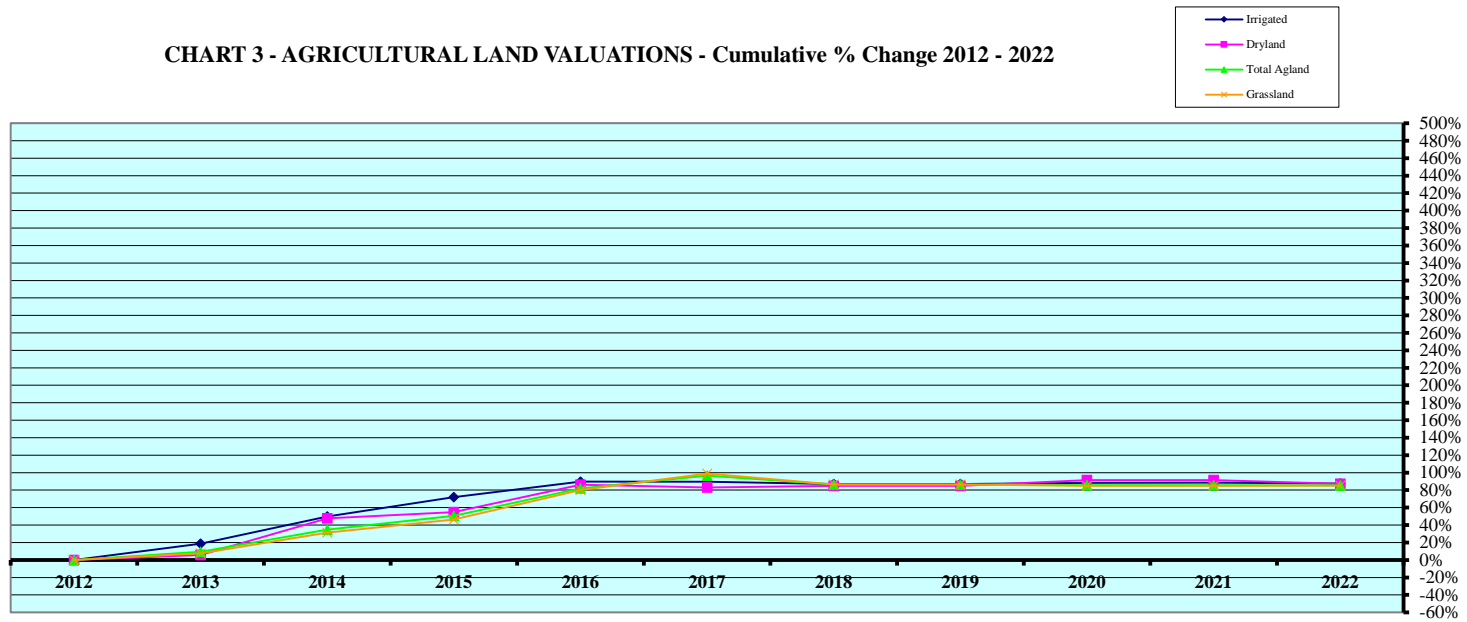
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	28,185,010	11,501,626	39,686,636	1,403,287	3.54%	38,283,349	-	-
2013	28,949,564	11,819,575	40,769,139	129,949	0.32%	40,639,190	2.40%	2.40%
2014	29,225,482	12,635,230	41,860,712	1,077,271	2.57%	40,783,441	0.04%	2.76%
2015	29,515,591	12,869,523	42,385,114	340,114	0.80%	42,045,000	0.44%	5.94%
2016	30,537,281	13,532,439	44,069,720	1,849,388	4.20%	42,220,332	-0.39%	6.38%
2017	30,991,017	13,813,260	44,804,277	135,955	0.30%	44,668,322	1.36%	12.55%
2018	34,507,690	15,879,427	50,387,117	1,444,172	2.87%	48,942,945	9.24%	23.32%
2019	34,662,349	16,065,199	50,727,548	382,411	0.75%	50,345,137	-0.08%	26.86%
2020	34,963,519	16,453,165	51,416,684	744,311	1.45%	50,672,373	-0.11%	27.68%
2021	34,879,712	16,486,307	51,366,019	284,102	0.55%	51,081,917	-0.65%	28.71%
2022	35,083,299	16,007,213	51,090,512	2,156,688	4.22%	48,933,824	-4.74%	23.30%
Rate Ann%chg	2.21%	3.36%	2.56%	Ag Imprv+Site w/o growth			0.75%	

(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

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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	44,663,087	-	-	-	9,587,483	-	-	-	210,898,787	-	-	-
2013	52,990,864	8,327,777	18.65%	18.65%	10,145,131	557,648	5.82%	5.82%	226,971,069	16,072,282	7.62%	7.62%
2014	66,842,294	13,851,430	26.14%	49.66%	14,150,141	4,005,010	39.48%	47.59%	276,818,442	49,847,373	21.96%	31.26%
2015	76,801,879	9,959,585	14.90%	71.96%	14,837,552	687,411	4.86%	54.76%	308,424,082	31,605,640	11.42%	46.24%
2016	84,741,751	7,939,872	10.34%	89.74%	17,854,651	3,017,099	20.33%	86.23%	379,871,815	71,447,733	23.17%	80.12%
2017	84,725,042	-16,709	-0.02%	89.70%	17,559,587	-295,064	-1.65%	83.15%	419,536,490	39,664,675	10.44%	98.93%
2018	83,542,134	-1,182,908	-1.40%	87.05%	17,729,168	169,581	0.97%	84.92%	393,407,687	-26,128,803	-6.23%	86.54%
2019	83,538,674	-3,460	0.00%	87.04%	17,721,533	-7,635	-0.04%	84.84%	393,157,546	-250,141	-0.06%	86.42%
2020	84,136,351	597,677	0.72%	88.38%	18,354,171	632,638	3.57%	91.44%	389,700,531	-3,457,015	-0.88%	84.78%
2021	84,163,314	26,963	0.03%	88.44%	18,348,089	-6,082	-0.03%	91.38%	389,744,691	44,160	0.01%	84.80%
2022	83,718,471	-444,843	-0.53%	87.44%	17,944,102	-403,987	-2.20%	87.16%	390,195,408	450,717	0.12%	85.02%

Rate Ann.%chg: Irrigated **6.48%** Dryland **6.47%** Grassland **6.35%**

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	2,168,941	-	-	-	0	-	-	-	267,318,298	-	-	-
2013	2,546,353	377,412	17.40%	17.40%	0	0	-	-	292,653,417	25,335,119	9.48%	9.48%
2014	2,535,453	-10,900	-0.43%	16.90%	0	0	-	-	360,346,330	67,692,913	23.13%	34.80%
2015	2,527,742	-7,711	-0.30%	16.54%	0	0	-	-	402,591,255	42,244,925	11.72%	50.60%
2016	3,655,454	1,127,712	44.61%	68.54%	0	0	-	-	486,123,671	83,532,416	20.75%	81.85%
2017	3,653,501	-1,953	-0.05%	68.45%	0	0	-	-	525,474,620	39,350,949	8.09%	96.57%
2018	3,653,175	-326	-0.01%	68.43%	0	0	-	-	498,332,164	-27,142,456	-5.17%	86.42%
2019	3,652,772	-403	-0.01%	68.41%	0	0	-	-	498,070,525	-261,639	-0.05%	86.32%
2020	3,986,987	334,215	9.15%	83.82%	0	0	-	-	496,178,040	-1,892,485	-0.38%	85.61%
2021	3,979,194	-7,793	-0.20%	83.46%	0	0	-	-	496,235,288	57,248	0.01%	85.63%
2022	3,979,715	521	0.01%	83.49%	0	0	-	-	495,837,696	-397,592	-0.08%	85.49%

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Rate Ann.%chg: Total Agric Land **6.37%**

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	44,681,885	43,797	1,020			9,522,245	36,559	260			210,561,611	1,066,062	198		
2013	53,072,995	45,330	1,171	14.76%	14.76%	10,415,273	38,943	267	2.68%	2.68%	226,856,279	1,062,734	213	8.08%	8.08%
2014	66,667,095	45,772	1,457	24.40%	42.77%	14,235,353	37,892	376	40.47%	44.24%	276,809,068	1,063,045	260	21.98%	31.84%
2015	76,655,080	45,606	1,681	15.40%	64.75%	14,812,916	38,829	381	1.55%	46.47%	308,455,371	1,062,413	290	11.50%	46.99%
2016	84,849,538	45,679	1,858	10.51%	82.07%	17,817,022	39,065	456	19.55%	75.11%	379,915,012	1,066,397	356	22.71%	80.37%
2017	84,789,235	45,651	1,857	-0.01%	82.06%	17,684,380	38,803	456	-0.08%	74.98%	419,392,871	1,066,595	393	10.37%	99.08%
2018	83,513,318	44,723	1,867	0.54%	83.04%	17,767,175	38,998	456	-0.03%	74.92%	393,388,936	1,067,477	369	-6.28%	86.58%
2019	83,538,674	44,757	1,866	-0.05%	82.95%	17,722,366	38,897	456	0.01%	74.93%	393,416,019	1,067,549	369	0.00%	86.58%
2020	84,136,327	44,757	1,880	0.72%	84.26%	18,354,171	38,895	472	3.57%	81.18%	389,700,531	1,062,111	367	-0.44%	85.77%
2021	84,136,570	44,757	1,880	0.00%	84.26%	18,354,171	38,895	472	0.00%	81.18%	389,701,005	1,062,112	367	0.00%	85.77%
2022	83,700,156	44,416	1,884	0.24%	84.71%	17,944,102	37,959	473	0.18%	81.50%	390,207,874	1,063,493	367	0.00%	85.77%

Rate Annual %chg Average Value/Acre: 6.33%

6.14%

6.39%

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	2,175,103	46,140	47			0	0				266,940,844	1,192,558	224		
2013	2,547,053	46,337	55	16.60%	16.60%	0	0				292,891,600	1,193,344	245	9.65%	9.65%
2014	2,535,595	46,072	55	0.12%	16.74%	0	0				360,247,111	1,192,781	302	23.05%	34.93%
2015	2,529,928	46,075	55	-0.23%	16.48%	0	0				402,453,295	1,192,923	337	11.70%	50.72%
2016	3,652,928	45,990	79	44.66%	68.49%	0	0				486,234,500	1,197,130	406	20.39%	81.46%
2017	3,653,298	45,993	79	0.00%	68.50%	0	0				525,519,784	1,197,042	439	8.09%	96.13%
2018	3,653,483	45,996	79	0.00%	68.49%	0	0				498,322,912	1,197,194	416	-5.19%	85.96%
2019	3,652,893	45,987	79	0.00%	68.50%	0	0				498,329,952	1,197,189	416	0.00%	85.96%
2020	3,986,987	49,173	81	2.07%	71.99%	0	0				496,178,016	1,194,936	415	-0.24%	85.51%
2021	3,987,009	49,174	81	0.00%	71.99%	0	0				496,178,755	1,194,938	415	0.00%	85.51%
2022	3,979,507	49,057	81	0.05%	72.08%	0	0				495,831,639	1,194,925	415	-0.07%	85.38%

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SIOUX

Rate Annual %chg Average Value/Acre: 6.37%

(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

