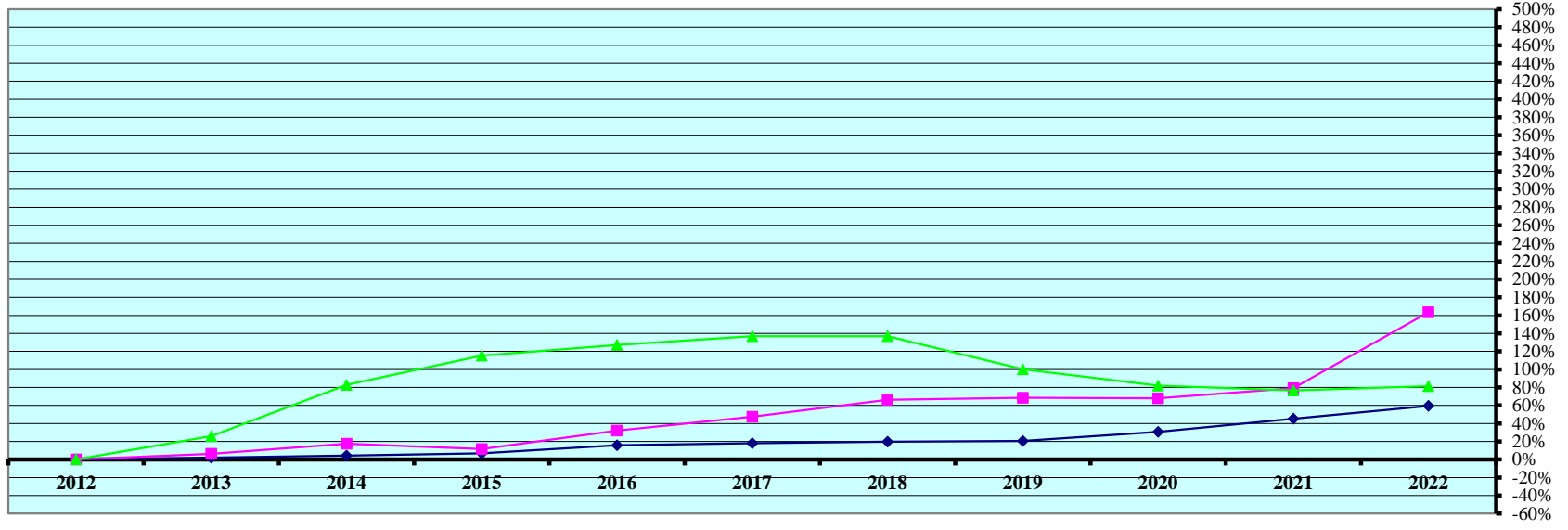


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022

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	90,200,080	-	-	-	29,975,965	-	-	-	331,986,220	-	-	-
2013	92,177,415	1,977,335	2.19%	2.19%	31,872,910	1,896,945	6.33%	6.33%	417,825,915	85,839,695	25.86%	25.86%
2014	94,168,500	1,991,085	2.16%	4.40%	35,232,825	3,359,915	10.54%	17.54%	607,084,775	189,258,860	45.30%	82.86%
2015	96,398,580	2,230,080	2.37%	6.87%	33,459,855	-1,772,970	-5.03%	11.62%	714,592,100	107,507,325	17.71%	115.25%
2016	104,331,055	7,932,475	8.23%	15.67%	39,567,805	6,107,950	18.25%	32.00%	753,738,325	39,146,225	5.48%	127.04%
2017	106,572,500	2,241,445	2.15%	18.15%	44,233,135	4,665,330	11.79%	47.56%	786,379,290	32,640,965	4.33%	136.87%
2018	107,937,235	1,364,735	1.28%	19.66%	49,870,325	5,637,190	12.74%	66.37%	786,563,960	184,670	0.02%	136.93%
2019	108,791,460	854,225	0.79%	20.61%	50,514,955	644,630	1.29%	68.52%	664,191,935	-122,372,025	-15.56%	100.07%
2020	117,945,815	9,154,355	8.41%	30.76%	50,348,510	-166,445	-0.33%	67.96%	604,415,230	-59,776,705	-9.00%	82.06%
2021	130,904,100	12,958,285	10.99%	45.13%	53,681,130	3,332,620	6.62%	79.08%	586,152,245	-18,262,985	-3.02%	76.56%
2022	143,815,550	12,911,450	9.86%	59.44%	79,008,710	25,327,580	47.18%	163.57%	602,142,150	15,989,905	2.73%	81.38%

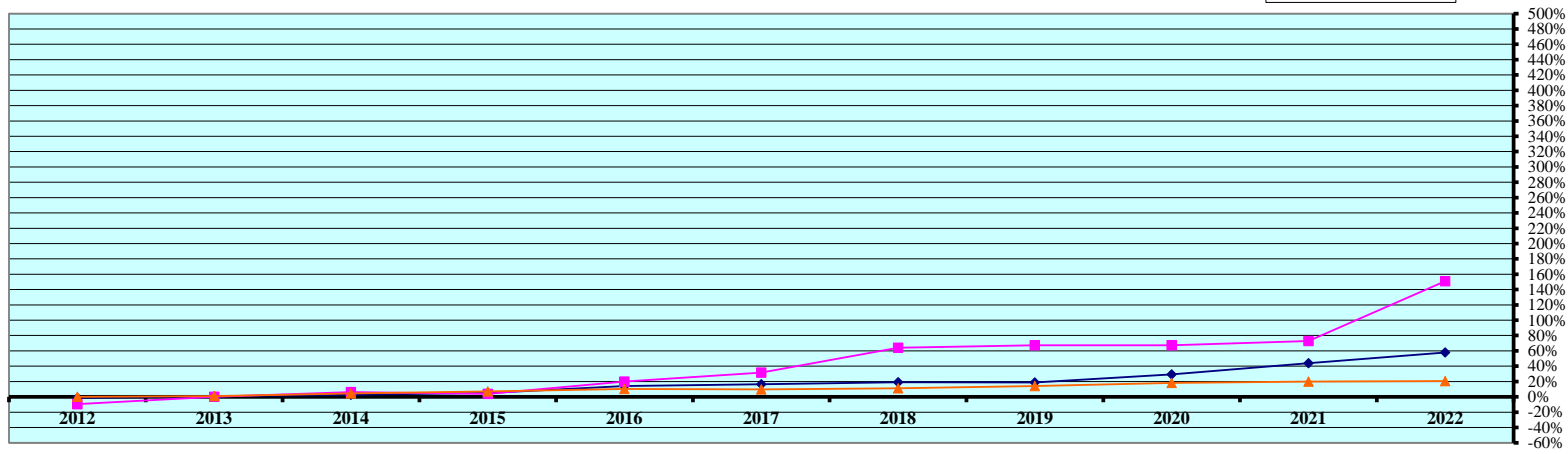
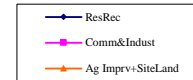
Rate Annual %chg: Residential & Recreational **4.78%** Commercial & Industrial **10.18%** Agricultural Land **6.13%**

Cnty# **88**
County **VALLEY**

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	90,200,080	1,251,295	1.39%	88,948,785	-	-1.39%	29,975,965	2,847,805	9.50%	27,128,160	-	-9.50%						
2013	92,177,415	1,312,625	1.42%	90,864,790	0.74%	0.74%	31,872,910	1,901,240	5.97%	29,971,670	-0.01%	-0.01%						
2014	94,168,500	1,625,785	1.73%	92,542,715	0.40%	2.60%	35,232,825	3,433,545	9.75%	31,799,280	-0.23%	6.08%						
2015	96,398,580	1,777,180	1.84%	94,621,400	0.48%	4.90%	33,459,855	2,365,615	7.07%	31,094,240	-11.75%	3.73%						
2016	104,331,055	1,430,230	1.37%	102,900,825	6.75%	14.08%	39,567,805	3,650,545	9.23%	35,917,260	7.34%	19.82%						
2017	106,572,500	1,451,460	1.36%	105,121,040	0.76%	16.54%	44,233,135	4,746,025	10.73%	39,487,110	-0.20%	31.73%						
2018	107,937,235	635,800	0.59%	107,301,435	0.68%	18.96%	49,870,325	677,490	1.36%	49,192,835	11.21%	64.11%						
2019	108,791,460	1,766,475	1.62%	107,024,985	-0.85%	18.65%	50,514,955	342,675	0.68%	50,172,280	0.61%	67.38%						
2020	117,945,815	1,285,602	1.09%	116,660,213	7.23%	29.33%	50,348,510	165,785	0.33%	50,182,725	-0.66%	67.41%						
2021	130,904,100	1,102,900	0.84%	129,801,200	10.05%	43.90%	53,681,130	1,828,090	3.41%	51,853,040	2.99%	72.98%						
2022	143,815,550	1,439,865	1.00%	142,375,685	8.76%	57.84%	79,008,710	3,787,500	4.79%	75,221,210	40.13%	150.94%						
Rate Ann%chg	4.78%			Resid & Recreat w/o growth			3.50%			10.18%			C & I w/o growth			4.94%		

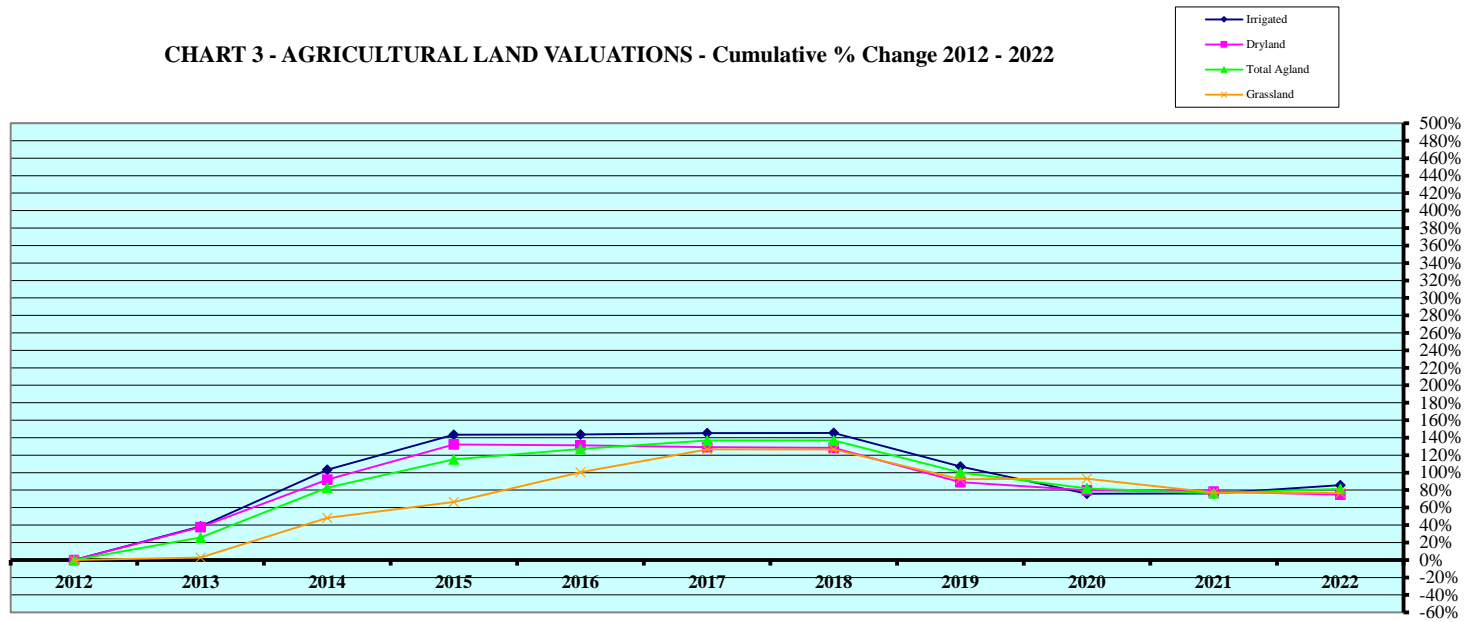
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	35,857,070	18,748,105	54,605,175	2,145,995	3.93%	52,459,180	-	-		
2013	35,880,560	21,121,390	57,001,950	1,908,315	3.35%	55,093,635	0.89%	0.89%		
2014	36,771,375	23,080,210	59,851,585	2,861,035	4.78%	56,990,550	-0.02%	4.37%		
2015	36,299,835	23,788,380	60,088,215	1,622,855	2.70%	58,465,360	-2.32%	7.07%		
2016	38,048,585	24,142,670	62,191,255	1,907,065	3.07%	60,284,190	0.33%	10.40%		
2017	39,002,570	22,137,225	61,139,795	1,257,310	2.06%	59,882,485	-3.71%	9.66%		
2018	39,387,515	23,338,410	62,725,925	2,076,120	3.31%	60,649,805	-0.80%	11.07%		
2019	40,036,145	23,404,105	63,440,250	1,113,000	1.75%	62,327,250	-0.64%	14.14%		
2020	41,656,040	24,590,285	66,246,325	1,784,770	2.69%	64,461,555	1.61%	18.05%		
2021	40,916,440	25,183,450	66,099,890	606,020	0.92%	65,493,870	-1.14%	19.94%		
2022	41,687,990	25,089,360	66,777,350	920,990	1.38%	65,856,360	-0.37%	20.60%		
Rate Ann%chg	1.52%		2.96%		2.03%		Ag Imprv+Site w/o growth		-0.62%	

(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# 88
County VALLEY

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	185,330,205	-	-	-	30,231,195	-	-	-	115,556,830	-	-	-
2013	256,458,360	71,128,155	38.38%	38.38%	41,619,440	11,388,245	37.67%	37.67%	118,874,335	3,317,505	2.87%	2.87%
2014	376,906,105	120,447,745	46.97%	103.37%	58,031,425	16,411,985	39.43%	91.96%	171,273,960	52,399,625	44.08%	48.22%
2015	451,293,125	74,387,020	19.74%	143.51%	70,201,870	12,170,445	20.97%	132.22%	192,225,090	20,951,130	12.23%	66.35%
2016	451,385,315	92,190	0.02%	143.56%	69,929,035	-272,835	-0.39%	131.31%	231,553,215	39,328,125	20.46%	100.38%
2017	454,334,575	2,949,260	0.65%	145.15%	69,296,405	-632,630	-0.90%	129.22%	261,878,100	30,324,885	13.10%	126.62%
2018	454,858,950	524,375	0.12%	145.43%	69,043,165	-253,240	-0.37%	128.38%	261,792,930	-85,170	-0.03%	126.55%
2019	383,644,230	-71,214,720	-15.66%	107.01%	57,160,865	-11,882,300	-17.21%	89.08%	222,525,015	-39,267,915	-15.00%	92.57%
2020	326,179,685	-57,464,545	-14.98%	76.00%	54,350,065	-2,810,800	-4.92%	79.78%	223,024,350	499,335	0.22%	93.00%
2021	326,641,275	461,590	0.14%	76.25%	53,891,970	-458,095	-0.84%	78.27%	204,763,350	-18,261,000	-8.19%	77.20%
2022	344,143,735	17,502,460	5.36%	85.69%	52,873,820	-1,018,150	-1.89%	74.90%	204,263,520	-499,830	-0.24%	76.76%

Rate Ann.%chg: Irrigated **6.38%** Dryland **5.75%** Grassland **5.86%**

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	742,115	-	-	-	125,875	-	-	-	331,986,220	-	-	-
2013	741,965	-150	-0.02%	-0.02%	131,815	5,940	4.72%	4.72%	417,825,915	85,839,695	25.86%	25.86%
2014	741,465	-500	-0.07%	-0.09%	131,820	5	0.00%	4.72%	607,084,775	189,258,860	45.30%	82.86%
2015	740,200	-1,265	-0.17%	-0.26%	131,815	-5	0.00%	4.72%	714,592,100	107,507,325	17.71%	115.25%
2016	740,040	-160	-0.02%	-0.28%	130,720	-1,095	-0.83%	3.85%	753,738,325	39,146,225	5.48%	127.04%
2017	744,175	4,135	0.56%	0.28%	126,035	-4,685	-3.58%	0.13%	786,379,290	32,640,965	4.33%	136.87%
2018	742,870	-1,305	-0.18%	0.10%	126,045	10	0.01%	0.14%	786,563,960	184,670	0.02%	136.93%
2019	735,790	-7,080	-0.95%	-0.85%	126,035	-10	-0.01%	0.13%	664,191,935	-122,372,025	-15.56%	100.07%
2020	721,555	-14,235	-1.93%	-2.77%	139,575	13,540	10.74%	10.88%	604,415,230	-59,776,705	-9.00%	82.06%
2021	716,075	-5,480	-0.76%	-3.51%	139,575	0	0.00%	10.88%	586,152,245	-18,262,985	-3.02%	76.56%
2022	719,735	3,660	0.51%	-3.02%	141,340	1,765	1.26%	12.29%	602,142,150	15,989,905	2.73%	81.38%

Cnty# **88**
County **VALLEY**

Rate Ann.%chg: Total Agric Land **6.13%**

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	184,724,835	100,049	1,846			30,449,170	34,813	875			115,756,945	207,856	557		
2013	255,736,865	101,152	2,528	36.93%	36.93%	42,074,485	34,369	1,224	39.96%	39.96%	118,920,190	207,070	574	3.12%	3.12%
2014	376,899,150	101,869	3,700	46.34%	100.39%	58,036,745	33,953	1,709	39.63%	95.43%	171,289,965	206,641	829	44.34%	48.84%
2015	451,364,635	102,310	4,412	19.24%	138.94%	70,258,630	33,514	2,096	22.65%	139.68%	192,223,990	206,549	931	12.27%	67.11%
2016	451,284,830	102,302	4,411	-0.01%	138.92%	69,929,790	33,358	2,096	0.00%	139.68%	231,934,700	206,523	1,123	20.67%	101.66%
2017	452,561,285	102,595	4,411	0.00%	138.91%	69,461,545	33,136	2,096	-0.01%	139.66%	261,661,890	206,389	1,268	12.89%	127.65%
2018	454,305,370	102,997	4,411	-0.01%	138.90%	69,183,690	33,004	2,096	0.00%	139.66%	261,893,915	206,567	1,268	0.00%	127.66%
2019	383,270,790	103,200	3,714	-15.80%	101.15%	57,254,280	32,128	1,782	-14.99%	103.75%	222,589,455	207,075	1,075	-15.22%	93.02%
2020	330,973,170	103,555	3,196	-13.94%	73.11%	54,302,810	32,041	1,695	-4.90%	93.77%	222,850,015	206,744	1,078	0.28%	93.55%
2021	326,019,140	103,344	3,155	-1.30%	70.86%	54,155,395	31,954	1,695	0.00%	93.77%	204,863,360	206,661	991	-8.03%	78.00%
2022	344,143,735	104,558	3,291	4.33%	78.27%	52,873,820	31,207	1,694	-0.03%	93.71%	204,261,320	206,070	991	-0.01%	77.99%

Rate Annual %chg Average Value/Acre: 5.95%

6.84%

5.93%

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	743,115	2,970	250			121,780	657	185			331,795,845	346,345	958		
2013	741,965	2,964	250	0.05%	0.05%	127,525	682	187	0.88%	0.88%	417,601,030	346,238	1,206	25.90%	25.90%
2014	741,715	2,963	250	0.00%	0.05%	127,525	846	151	-19.31%	-18.59%	607,095,100	346,271	1,753	45.36%	83.01%
2015	740,215	2,957	250	0.00%	0.05%	127,525	846	151	0.00%	-18.59%	714,714,995	346,176	2,065	17.76%	115.51%
2016	740,040	2,956	250	0.00%	0.05%	127,525	846	151	0.00%	-18.59%	754,016,885	345,985	2,179	5.56%	127.49%
2017	739,490	2,954	250	0.00%	0.05%	127,525	851	150	-0.62%	-19.10%	784,551,735	345,926	2,268	4.07%	136.74%
2018	742,870	2,957	251	0.34%	0.39%	122,840	842	146	-2.70%	-21.28%	786,248,685	346,368	2,270	0.09%	136.95%
2019	736,290	2,931	251	0.00%	0.40%	122,840	842	146	0.00%	-21.28%	663,973,655	346,176	1,918	-15.50%	100.21%
2020	733,995	2,922	251	0.00%	0.40%	122,840	842	146	0.00%	-21.28%	608,982,830	346,104	1,760	-8.26%	83.67%
2021	721,080	2,884	250	-0.47%	-0.07%	139,575	291	480	229.44%	159.33%	585,898,550	345,134	1,698	-3.52%	77.20%
2022	707,235	2,829	250	0.00%	-0.07%	141,340	294	481	0.15%	159.73%	602,127,450	344,958	1,746	2.82%	82.21%

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VALLEY

Rate Annual %chg Average Value/Acre: 6.18%

(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
Aglnd 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
4,059	VALLEY	80,152,597	7,547,381	11,606,820	143,815,550	37,755,440	41,253,270	0	602,142,150	41,687,990	25,089,360	0	991,050,558
cnty sector/value % of total value:		8.09%	0.76%	1.17%	14.51%	3.81%	4.16%		60.76%	4.21%	2.53%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
311	ARCADIA	1,366,785	435,498	38,677	12,717,865	2,517,335	0	0	0	0	0	0	17,076,160
7.66%	%sector of county sector	1.71%	5.77%	0.33%	8.84%	6.67%							1.72%
	%sector of municipality	8.00%	2.55%	0.23%	74.48%	14.74%							100.00%
51	ELYRIA	72,875	34,263	3,308	2,255,820	376,020	0	0	0	0	0	0	2,742,286
1.26%	%sector of county sector	0.09%	0.45%	0.03%	1.57%	1.00%							0.28%
	%sector of municipality	2.66%	1.25%	0.12%	82.26%	13.71%							100.00%
297	NORTH LOUP	1,417,683	512,384	474,903	6,562,660	4,043,965	207,980	0	0	0	0	0	13,219,575
7.32%	%sector of county sector	1.77%	6.79%	4.09%	4.56%	10.71%	0.50%						1.33%
	%sector of municipality	10.72%	3.88%	3.59%	49.64%	30.59%	1.57%						100.00%
2,112	ORD	38,977,370	2,215,885	1,450,045	85,074,755	25,897,795	38,769,575	0	0	0	0	0	192,385,425
52.03%	%sector of county sector	48.63%	29.36%	12.49%	59.16%	68.59%	93.98%						19.41%
	%sector of municipality	20.26%	1.15%	0.75%	44.22%	13.46%	20.15%						100.00%
	%sector of county sector												
	%sector of municipality												
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2,772	Total Municipalities	41,834,714	3,198,031	1,966,933	106,611,103	32,835,117	38,977,556	0	0	0	0	0	225,423,450
68.28%	%all municip.sectors of cnty	52.19%	42.37%	16.95%	74.13%	86.97%	94.48%						22.75%