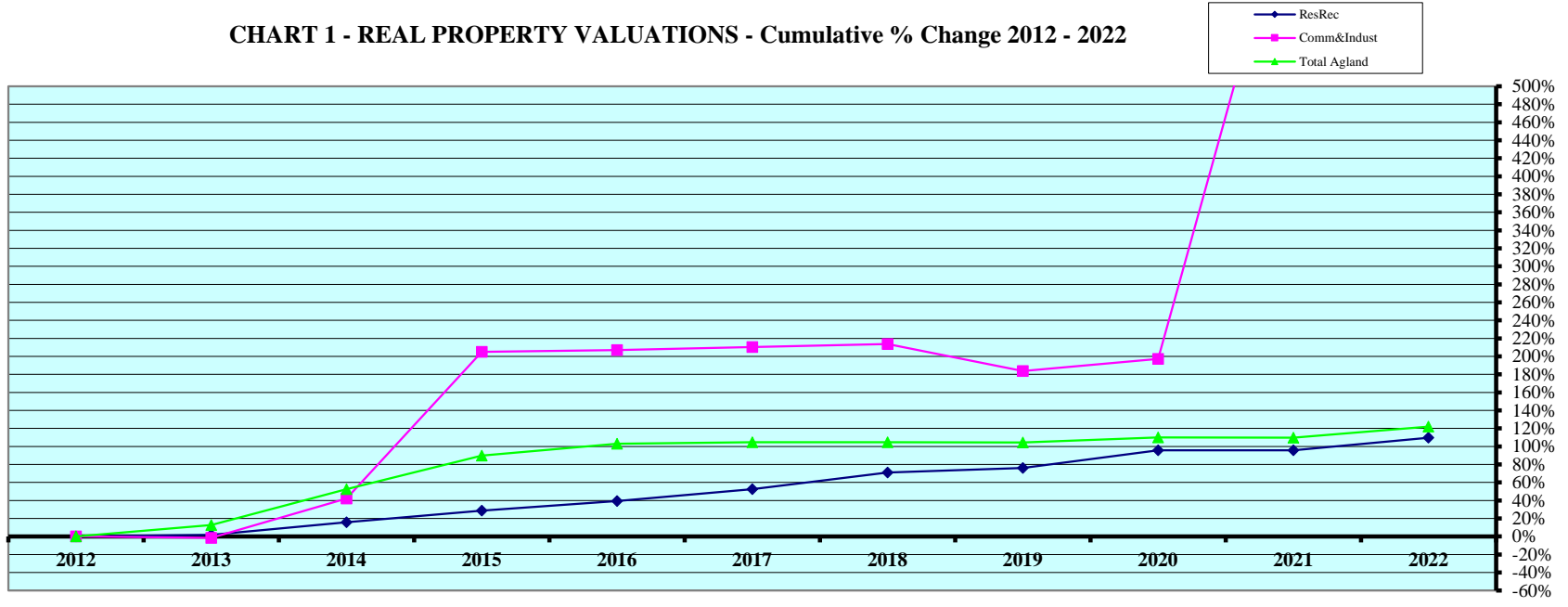


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



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	9,039,119	-	-	-	1,000,825	-	-	-	240,231,495	-	-	-
2013	9,204,288	165,169	1.83%	1.83%	985,650	-15,175	-1.52%	-1.52%	270,908,715	30,677,220	12.77%	12.77%
2014	10,462,768	1,258,480	13.67%	15.75%	1,422,410	436,760	44.31%	42.12%	366,225,315	95,316,600	35.18%	52.45%
2015	11,627,169	1,164,401	11.13%	28.63%	3,052,440	1,630,030	114.60%	204.99%	456,242,300	90,016,985	24.58%	89.92%
2016	12,592,559	965,390	8.30%	39.31%	3,071,440	19,000	0.62%	206.89%	487,593,870	31,351,570	6.87%	102.97%
2017	13,785,914	1,193,355	9.48%	52.51%	3,106,460	35,020	1.14%	210.39%	491,756,195	4,162,325	0.85%	104.70%
2018	15,451,849	1,665,935	12.08%	70.94%	3,138,890	32,430	1.04%	213.63%	491,630,165	-126,030	-0.03%	104.65%
2019	15,924,275	472,426	3.06%	76.17%	2,838,660	-300,230	-9.56%	183.63%	491,313,455	-316,710	-0.06%	104.52%
2020	17,695,105	1,770,830	11.12%	95.76%	2,975,810	137,150	4.83%	197.34%	504,429,827	13,116,372	2.67%	109.98%
2021	17,682,865	-12,240	-0.07%	95.63%	8,375,810	5,400,000	181.46%	736.89%	503,634,147	-795,680	-0.16%	109.65%
2022	18,951,565	1,268,700	7.17%	109.66%	9,318,390	942,580	11.25%	831.07%	533,337,282	29,703,135	5.90%	122.01%

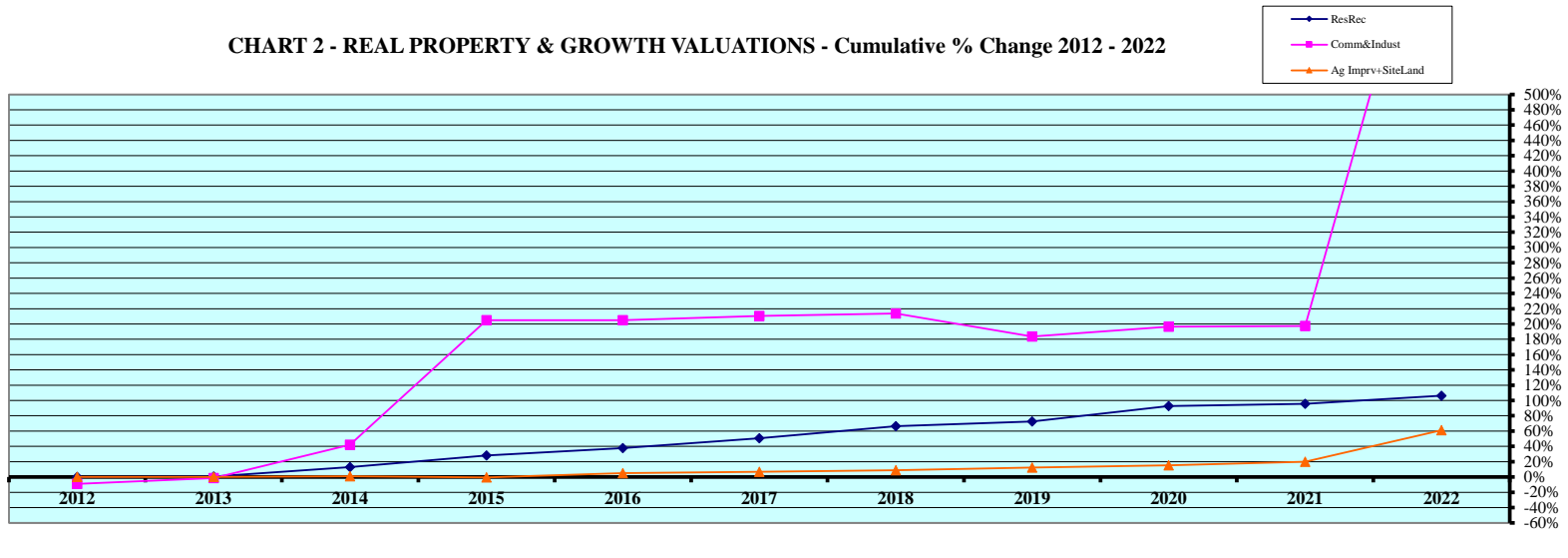
Rate Annual %chg: Residential & Recreational **7.68%** Commercial & Industrial **25.00%** Agricultural Land **8.30%**

Cnty# **92**
County **WHEELER**

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	9,039,119	0	0.00%	9,039,119	-	0.00%	1,000,825	90,330	9.03%	910,495	-	-9.03%
2013	9,204,288	119,854	1.30%	9,084,434	0.50%	0.50%	985,650	0	0.00%	985,650	-1.52%	-1.52%
2014	10,462,768	262,665	2.51%	10,200,103	10.82%	12.84%	1,422,410	0	0.00%	1,422,410	44.31%	42.12%
2015	11,627,169	56,630	0.49%	11,570,539	10.59%	28.01%	3,052,440	0	0.00%	3,052,440	114.60%	204.99%
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	37.73%	3,071,440	18,560	0.60%	3,052,880	0.01%	205.04%
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	50.64%	3,106,460	0	0.00%	3,106,460	1.14%	210.39%
2018	15,451,849	420,320	2.72%	15,031,529	9.04%	66.29%	3,138,890	0	0.00%	3,138,890	1.04%	213.63%
2019	15,924,275	325,455	2.04%	15,598,820	0.95%	72.57%	2,838,660	0	0.00%	2,838,660	-9.56%	183.63%
2020	17,695,105	279,000	1.58%	17,416,105	9.37%	92.67%	2,975,810	8,370	0.28%	2,967,440	4.54%	196.50%
2021	17,682,865	1,440	0.01%	17,681,425	-0.08%	95.61%	8,375,810	5,400,000	64.47%	2,975,810	0.00%	197.34%
2022	18,951,565	304,834	1.61%	18,646,731	5.45%	106.29%	9,318,390	0	0.00%	9,318,390	11.25%	831.07%
Rate Ann%chg	7.68%						25.00%					
	Resid & Recreat w/o growth						C & I w/o growth					
	6.18%						16.58%					

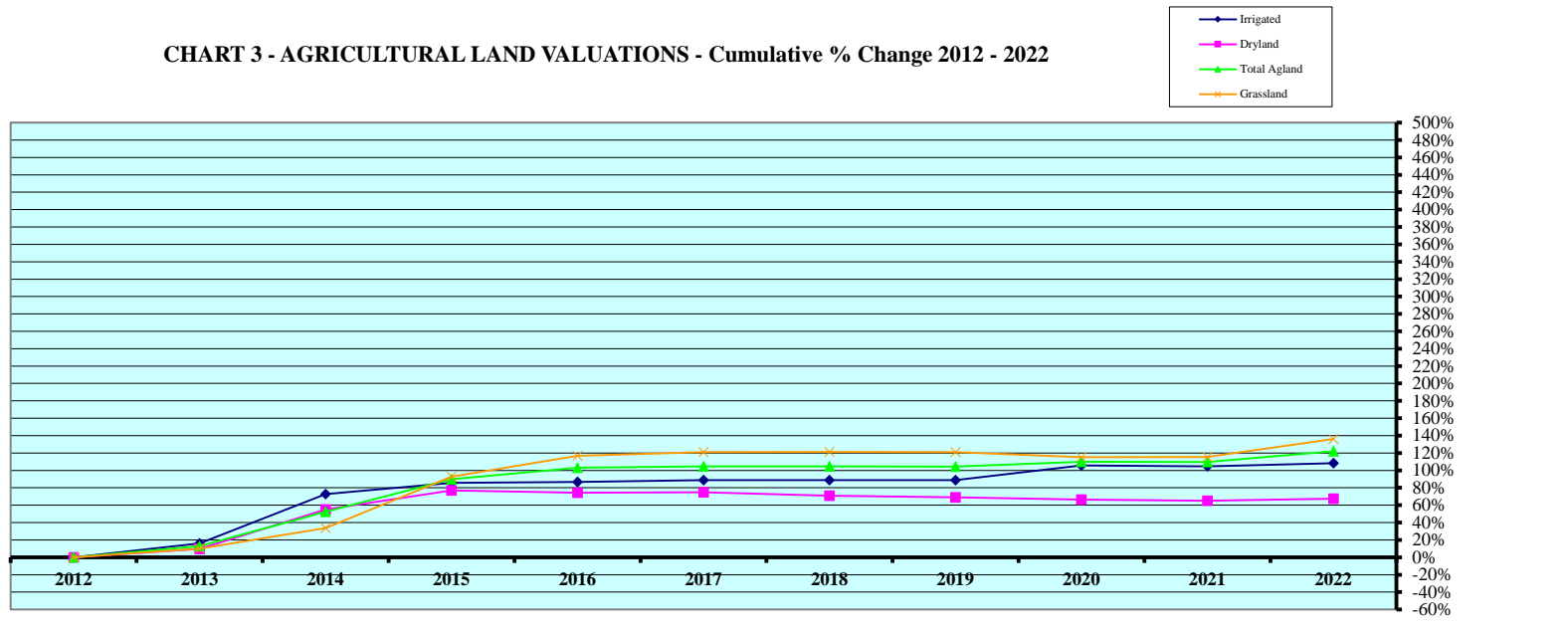
Tax Year	Ag Improvements & Site Land ⁽¹⁾								
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2012	8,686,825	26,316,752	35,003,577	1,486,085	4.25%	33,517,492	-	-	
2013	8,903,445	26,636,378	35,539,823	565,911	1.59%	34,973,912	-0.08%	-0.08%	
2014	8,909,565	26,965,448	35,875,013	550,960	1.54%	35,324,053	-0.61%	0.92%	
2015	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	-2.97%	-0.56%	
2016	13,818,780	23,584,915	37,403,695	678,075	1.81%	36,725,620	0.48%	4.92%	
2017	14,376,400	23,732,090	38,108,490	714,955	1.88%	37,393,535	-0.03%	6.83%	
2018	15,410,585	24,055,795	39,466,380	1,417,205	3.59%	38,049,175	-0.16%	8.70%	
2019	15,552,865	25,384,060	40,936,925	1,583,955	3.87%	39,352,970	-0.29%	12.43%	
2020	15,735,950	26,429,935	42,165,885	1,790,725	4.25%	40,375,160	-1.37%	15.35%	
2021	15,867,195	26,973,735	42,840,930	863,010	2.01%	41,977,920	-0.45%	19.92%	
2022	33,275,485	23,482,670	56,758,155	353,723	0.62%	56,404,432	31.66%	61.14%	
Rate Ann%chg	14.37%							2.62%	
	Ag Imprv+Site w/o growth								

(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# 92
County WHEELER

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	111,536,515	-	-	-	4,338,835	-	-	-	123,466,920	-	-	-
2013	129,457,395	17,920,880	16.07%	16.07%	4,762,475	423,640	9.76%	9.76%	135,690,465	12,223,545	9.90%	9.90%
2014	192,756,425	63,299,030	48.90%	72.82%	6,728,875	1,966,400	41.29%	55.08%	165,067,100	29,376,635	21.65%	33.69%
2015	207,083,970	14,327,545	7.43%	85.66%	7,678,130	949,255	14.11%	76.96%	237,882,465	72,815,365	44.11%	92.67%
2016	208,278,810	1,194,840	0.58%	86.74%	7,565,885	-112,245	-1.46%	74.38%	267,773,260	29,890,795	12.57%	116.88%
2017	210,638,100	2,359,290	1.13%	88.85%	7,583,775	17,890	0.24%	74.79%	272,947,680	5,174,420	1.93%	121.07%
2018	210,567,395	-70,705	-0.03%	88.79%	7,414,925	-168,850	-2.23%	70.90%	273,064,860	117,180	0.04%	121.16%
2019	210,643,710	76,315	0.04%	88.86%	7,330,860	-84,065	-1.13%	68.96%	272,767,885	-296,975	-0.11%	120.92%
2020	229,363,652	18,719,942	8.89%	105.64%	7,221,390	-109,470	-1.49%	66.44%	265,684,700	-7,083,185	-2.60%	115.19%
2021	228,373,547	-990,105	-0.43%	104.75%	7,157,970	-63,420	-0.88%	64.97%	265,942,545	257,845	0.10%	115.40%
2022	232,309,087	3,935,540	1.72%	108.28%	7,264,925	106,955	1.49%	67.44%	291,528,705	25,586,160	9.62%	136.12%

Rate Ann.%chg: Irrigated **7.61%** Dryland **5.29%** Grassland **8.97%**

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	889,225	-	-	-	0	-	-	-	240,231,495	-	-	-
2013	998,380	109,155	12.28%	12.28%	0	0	-	-	270,908,715	30,677,220	12.77%	12.77%
2014	1,672,915	674,535	67.56%	88.13%	0	0	-	-	366,225,315	95,316,600	35.18%	52.45%
2015	3,597,735	1,924,820	115.06%	304.59%	0	0	-	-	456,242,300	90,016,985	24.58%	89.92%
2016	3,975,915	378,180	10.51%	347.12%	0	0	-	-	487,593,870	31,351,570	6.87%	102.97%
2017	586,640	-3,389,275	-85.25%	-34.03%	0	0	-	-	491,756,195	4,162,325	0.85%	104.70%
2018	582,985	-3,655	-0.62%	-34.44%	0	0	-	-	491,630,165	-126,030	-0.03%	104.65%
2019	571,000	-11,985	-2.06%	-35.79%	0	0	-	-	491,313,455	-316,710	-0.06%	104.52%
2020	1,642,985	1,071,985	187.74%	84.77%	517,100	517,100	-	-	504,429,827	13,116,372	2.67%	109.98%
2021	1,642,985	0	0.00%	84.77%	517,100	0	0.00%	-	503,634,147	-795,680	-0.16%	109.65%
2022	1,614,050	-28,935	-1.76%	81.51%	620,515	103,415	20.00%	-	533,337,282	29,703,135	5.90%	122.01%

Cnty# **92**
County **WHEELER**

Rate Ann.%chg: Total Agric Land **8.30%**

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	111,720,355	62,500	1,788			4,338,835	6,011	722			123,825,745	285,121	434		
2013	129,604,270	63,221	2,050	14.68%	14.68%	4,781,830	5,776	828	14.69%	14.69%	135,652,095	283,862	478	10.04%	10.04%
2014	192,567,175	63,688	3,024	47.49%	69.15%	6,838,715	5,749	1,190	43.69%	64.80%	165,044,485	283,419	582	21.86%	34.09%
2015	207,374,695	63,614	3,260	7.81%	82.37%	7,692,830	5,683	1,354	13.79%	87.53%	237,778,975	283,449	839	44.05%	93.16%
2016	208,278,810	63,903	3,259	-0.02%	82.33%	7,678,130	5,671	1,354	0.01%	87.56%	268,533,990	283,177	948	13.04%	118.35%
2017	210,638,100	64,531	3,264	0.15%	82.60%	7,583,765	5,588	1,357	0.25%	88.04%	272,947,990	288,883	945	-0.36%	117.56%
2018	210,567,405	64,508	3,264	0.00%	82.61%	7,414,925	5,461	1,358	0.03%	88.09%	273,066,500	289,033	945	-0.01%	117.54%
2019	210,643,710	64,529	3,264	0.00%	82.62%	7,333,400	5,401	1,358	0.01%	88.12%	272,756,550	288,788	944	-0.03%	117.48%
2020	230,078,560	63,822	3,605	10.44%	101.67%	7,221,390	5,396	1,338	-1.45%	85.40%	265,665,970	288,854	920	-2.62%	111.78%
2021	228,424,535	63,364	3,605	0.00%	101.67%	7,168,740	5,357	1,338	-0.01%	85.38%	266,079,600	289,543	919	-0.08%	111.60%
2022	232,360,075	63,224	3,675	1.95%	105.60%	7,264,925	5,318	1,366	2.09%	89.26%	291,671,330	289,739	1,007	9.54%	131.80%

Rate Annual %chg Average Value/Acre: 7.47%

6.59%

8.77%

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	891,780	7,592	117			0	0				240,776,715	361,224	667		
2013	998,380	7,571	132	12.25%	12.25%	0	0				271,036,575	360,430	752	12.82%	12.82%
2014	1,672,915	7,571	221	67.56%	88.10%	0	0				366,123,290	360,427	1,016	35.08%	52.40%
2015	3,597,740	7,571	475	115.06%	304.52%	0	0				456,444,240	360,317	1,267	24.71%	90.05%
2016	3,975,915	7,572	525	10.51%	347.03%	0	0				488,466,845	360,324	1,356	7.01%	103.38%
2017	586,645	1,320	444	-15.35%	278.39%	0	0				491,756,500	360,322	1,365	0.67%	104.75%
2018	583,205	1,320	442	-0.59%	276.16%	0	0				491,632,035	360,322	1,364	-0.03%	104.70%
2019	571,000	1,291	442	0.09%	276.48%	0	0				491,304,660	360,009	1,365	0.02%	104.74%
2020	1,584,970	1,939	818	84.86%	595.96%	517,100	517	1,000			505,067,990	360,529	1,401	2.65%	110.17%
2021	1,642,985	2,049	802	-1.93%	582.53%	517,100	517	1,000	0.00%		503,832,960	360,831	1,396	-0.33%	109.48%
2022	1,614,050	2,031	795	-0.87%	576.60%	620,515	517	1,200	20.00%		533,530,895	360,829	1,479	5.89%	121.83%

92
WHEELER

Rate Annual %chg Average Value/Acre: 8.29%

(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	Agdwel&HS	AgImprv&FS	Minerals	Total Value
774	WHEELER	19,526,165	1,178,128	177,603	18,504,925	9,318,390	0	446,640	533,337,282	33,275,485	23,482,670	0	639,247,288
cnty	sector	value	% of total value:										
		3.05%	0.18%	0.03%	2.89%	1.46%		0.07%	83.43%	5.21%	3.67%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwel&HS	AgImprv&FS	Minerals	Total Value
117	BARTLETT	365,706	0	0	3,413,405	515,470	0	0	0	0	0	0	4,294,581
15.12%	%sector of county sector	1.87%			18.45%	5.53%							0.67%
	%sector of municipality	8.52%			79.48%	12.00%							100.00%
92	ERICSON	107,227	93,500	1,320	4,597,310	1,101,150	0	0	5,940	100,745	1,200	0	6,008,392
11.89%	%sector of county sector	0.55%	7.94%	0.74%	24.84%	11.82%			0.00%	0.30%	0.01%		0.94%
	%sector of municipality	1.78%	1.56%	0.02%	76.51%	18.33%			0.10%	1.68%	0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
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209	Total Municipalities	472,933	93,500	1,320	8,010,717	1,616,620	0	0	5,940	100,745	1,200	0	10,302,975
27.04%	%all municip.sectors of cnty	2.42%	7.94%	0.74%	43.29%	17.35%			0.00%	0.30%	0.01%		1.61%

92 WHEELER

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