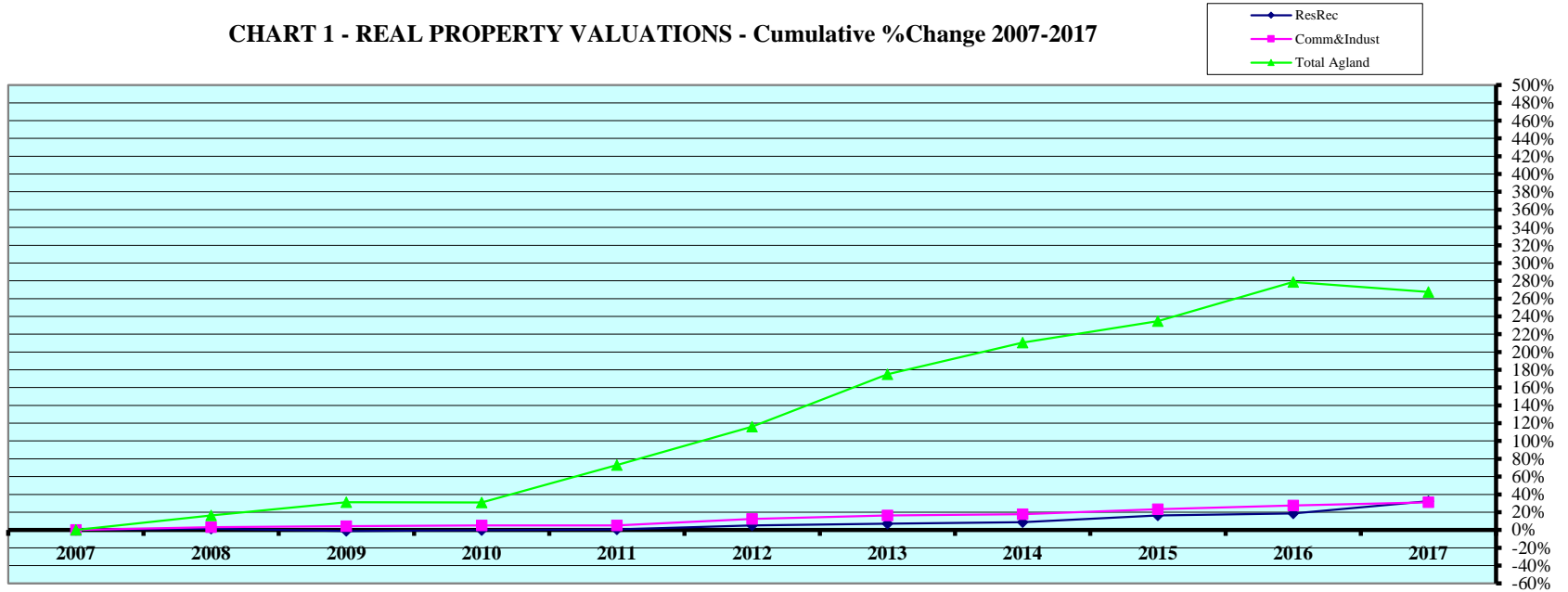


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



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
2007	12,300,635,710	--	--	--	4,387,573,939	--	--	--	418,181,785	--	--	--
2008	12,498,157,675	197,521,965	1.61%	1.61%	4,526,411,570	138,837,631	3.16%	3.16%	486,146,375	67,964,590	16.25%	16.25%
2009	12,154,404,900	-343,752,775	-2.75%	-1.19%	4,574,088,900	47,677,330	1.05%	4.25%	548,663,700	62,517,325	12.86%	31.20%
2010	12,269,636,272	115,231,372	0.95%	-0.25%	4,613,036,254	38,947,354	0.85%	5.14%	547,846,400	-817,300	-0.15%	31.01%
2011	12,387,680,348	118,044,076	0.96%	0.71%	4,609,183,301	-3,852,953	-0.08%	5.05%	722,916,600	175,070,200	31.96%	72.87%
2012	12,917,564,759	529,884,411	4.28%	5.02%	4,926,833,720	317,650,419	6.89%	12.29%	903,513,200	180,596,600	24.98%	116.06%
2013	13,169,581,568	252,016,809	1.95%	7.06%	5,106,610,580	179,776,860	3.65%	16.39%	1,149,661,600	246,148,400	27.24%	174.92%
2014	13,392,746,841	223,165,273	1.69%	8.88%	5,160,576,496	53,965,916	1.06%	17.62%	1,298,595,200	148,933,600	12.95%	210.53%
2015	14,300,709,448	907,962,607	6.78%	16.26%	5,412,682,869	252,106,373	4.89%	23.36%	1,399,285,900	100,690,700	7.75%	234.61%
2016	14,578,018,652	277,309,204	1.94%	18.51%	5,592,453,026	179,770,157	3.32%	27.46%	1,583,850,896	184,564,996	13.19%	278.75%
2017	16,277,518,082	1,699,499,430	11.66%	32.33%	5,750,454,278	158,001,252	2.83%	31.06%	1,536,914,114	-46,936,782	-2.96%	267.52%

Rate Annual %chg: Residential & Recreational **2.84%**

Commercial & Industrial **2.74%**

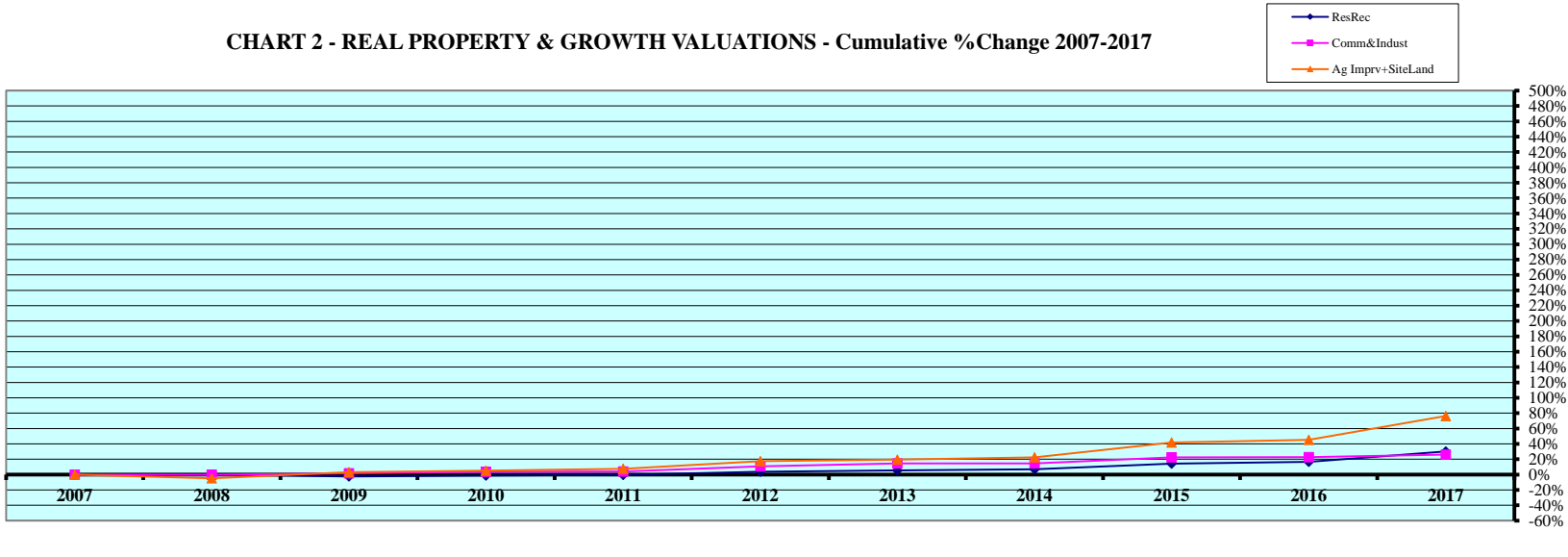
Agricultural Land **13.90%**

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County **LANCASTER**

**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 2007-2017



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
2007	12,300,635,710	236,945,043	1.93%	12,063,690,667	--	--	4,387,573,939	112,190,306	2.56%	4,275,383,633	--	--
2008	12,498,157,675	201,382,699	1.61%	12,296,774,976	-0.03%	-0.03%	4,526,411,570	149,213,971	3.30%	4,377,197,599	-0.24%	-0.24%
2009	12,154,404,900	152,668,214	1.26%	12,001,736,686	-3.97%	-2.43%	4,574,088,900	111,116,094	2.43%	4,462,972,806	-1.40%	1.72%
2010	12,269,636,272	133,299,809	1.09%	12,136,336,463	-0.15%	-1.34%	4,613,036,254	60,095,754	1.30%	4,552,940,500	-0.46%	3.77%
2011	12,387,680,348	142,137,686	1.15%	12,245,542,662	-0.20%	-0.45%	4,609,183,301	40,632,444	0.88%	4,568,550,857	-0.96%	4.12%
2012	12,917,564,759	148,871,674	1.15%	12,768,693,085	3.08%	3.81%	4,926,833,720	67,245,234	1.36%	4,859,588,486	5.43%	10.76%
2013	13,169,581,568	191,604,133	1.45%	12,977,977,435	0.47%	5.51%	5,106,610,580	78,802,610	1.54%	5,027,807,970	2.05%	14.59%
2014	13,392,746,841	227,236,785	1.70%	13,165,510,056	-0.03%	7.03%	5,160,576,496	137,440,168	2.66%	5,023,136,328	-1.63%	14.49%
2015	14,300,709,448	255,687,906	1.79%	14,045,021,542	4.87%	14.18%	5,412,682,869	37,513,939	0.69%	5,375,168,930	4.16%	22.51%
2016	14,578,018,652	250,776,578	1.72%	14,327,242,074	0.19%	16.48%	5,592,453,026	206,209,727	3.69%	5,386,243,299	-0.49%	22.76%
2017	16,277,518,082	268,478,816	1.65%	16,009,039,266	9.82%	30.15%	5,750,454,278	220,214,014	3.83%	5,530,240,264	-1.11%	26.04%
Rate Ann%chg	2.84%				1.40%		2.74%				C & I w/o growth	0.53%

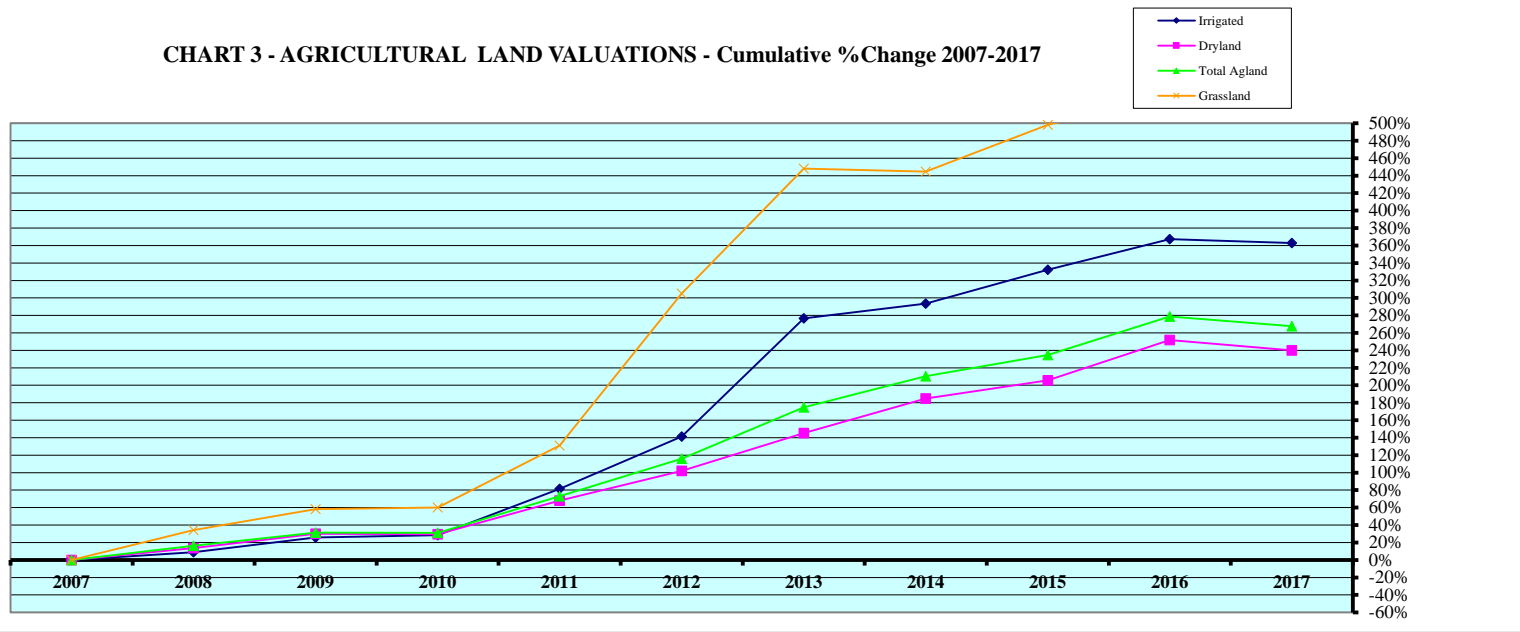
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	360,020,201	23,894,177	383,914,378	15,996,864	4.17%	367,917,514	--	--
2008	347,695,858	29,954,363	377,650,221	12,234,909	3.24%	365,415,312	-4.82%	-4.82%
2009	379,720,000	25,277,800	404,997,800	9,451,067	2.33%	395,546,733	4.74%	3.03%
2010	390,083,000	24,578,700	414,661,700	10,618,977	2.56%	404,042,723	-0.24%	5.24%
2011	328,297,000	96,004,000	424,301,000	11,213,400	2.64%	413,087,600	-0.38%	7.60%
2012	415,474,100	43,618,600	459,092,700	8,141,988	1.77%	450,950,712	6.28%	17.46%
2013	429,234,600	39,870,300	469,104,900	10,146,418	2.16%	458,958,482	-0.03%	19.55%
2014	445,204,500	35,697,400	480,901,900	10,929,406	2.27%	469,972,494	0.18%	22.42%
2015	512,050,100	44,707,800	556,757,900	12,482,453	2.24%	544,275,447	13.18%	41.77%
2016	518,807,800	51,597,705	570,405,505	13,147,215	2.30%	557,258,290	0.09%	45.15%
2017	633,739,300	53,841,286	687,580,586	10,677,930	1.55%	676,902,656	18.67%	76.32%
Rate Ann%chg	5.82%	8.46%	6.00%			Ag Imprv+Site w/o growth	3.77%	

(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; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.  
  
NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

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CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	26,030,741	--	--	--	365,544,380	--	--	--	24,836,175	--	--	--
2008	28,350,612	2,319,871	8.91%	8.91%	415,913,578	50,369,198	13.78%	13.78%	33,340,675	8,504,500	34.24%	34.24%
2009	32,757,736	4,407,124	15.55%	25.84%	474,781,091	58,867,513	14.15%	29.88%	39,294,630	5,953,955	17.86%	58.22%
2010	33,412,915	655,179	2.00%	28.36%	472,830,316	-1,950,775	-0.41%	29.35%	39,775,390	480,760	1.22%	60.15%
2011	47,213,106	13,800,191	41.30%	81.37%	614,469,577	141,639,261	29.96%	68.10%	57,404,893	17,629,503	44.32%	131.13%
2012	62,817,573	15,604,467	33.05%	141.32%	738,171,849	123,702,272	20.13%	101.94%	100,639,386	43,234,493	75.31%	305.21%
2013	98,027,389	35,209,816	56.05%	276.58%	896,410,405	158,238,556	21.44%	145.23%	136,096,782	35,457,396	35.23%	447.98%
2014	102,451,744	4,424,355	4.51%	293.58%	1,041,670,226	145,259,821	16.20%	184.96%	135,283,681	-813,101	-0.60%	444.70%
2015	112,549,748	10,098,004	9.86%	332.37%	1,117,128,144	75,457,918	7.24%	205.61%	148,557,800	13,274,119	9.81%	498.15%
2016	121,644,841	9,095,093	8.08%	367.31%	1,286,040,036	168,911,892	15.12%	251.82%	156,486,045	7,928,245	5.34%	530.07%
2017	120,500,466	-1,144,375	-0.94%	362.92%	1,242,389,445	-43,650,591	-3.39%	239.87%	154,165,474	-2,320,571	-1.48%	520.73%

Rate Ann.%chg: Irrigated **16.56%** Dryland **13.01%** Grassland **20.03%**

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
2007	1,770,489	--	--	--	0	--	--	--	418,181,785	--	--	--
2008	1,763,489	-7,000	-0.40%	-0.40%	6,778,021	6,778,021	--	--	486,146,375	67,964,590	16.25%	16.25%
2009	1,830,243	66,754	3.79%	3.37%	0	-6,778,021	-100.00%	--	548,663,700	62,517,325	12.86%	31.20%
2010	1,827,779	-2,464	-0.13%	3.24%	0	0	--	--	547,846,400	-817,300	-0.15%	31.01%
2011	1,849,124	21,345	1.17%	4.44%	1,979,900	1,979,900	--	--	722,916,600	175,070,200	31.96%	72.87%
2012	1,884,392	35,268	1.91%	6.43%	0	-1,979,900	-100.00%	--	903,513,200	180,596,600	24.98%	116.06%
2013	19,127,024	17,242,632	915.02%	980.32%	0	0	--	--	1,149,661,600	246,148,400	27.24%	174.92%
2014	19,189,549	62,525	0.33%	983.86%	0	0	--	--	1,298,595,200	148,933,600	12.95%	210.53%
2015	21,050,208	1,860,659	9.70%	1088.95%	0	0	--	--	1,399,285,900	100,690,700	7.75%	234.61%
2016	19,679,974	-1,370,234	-6.51%	1011.56%	0	0	--	--	1,583,850,896	184,564,996	13.19%	278.75%
2017	19,858,729	178,755	0.91%	1021.65%	0	0	--	--	1,536,914,114	-46,936,782	-2.96%	267.52%

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Rate Ann.%chg: Total Agric Land **13.90%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

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
2007	26,148,297	15,742	1,661			360,586,013	299,389	1,204			26,261,683	58,789	447		
2008	28,379,640	15,542	1,826	9.93%	9.93%	423,932,584	293,847	1,443	19.78%	19.78%	33,515,557	55,501	604	35.18%	35.18%
2009	32,789,030	15,364	2,134	16.88%	28.48%	474,929,803	294,089	1,615	11.94%	34.08%	38,700,397	56,834	681	12.76%	52.44%
2010	32,588,653	15,262	2,135	0.06%	28.55%	473,565,260	293,779	1,612	-0.18%	33.84%	39,601,221	57,993	683	0.28%	52.87%
2011	47,130,272	17,971	2,623	22.82%	57.89%	615,699,479	293,092	2,101	30.32%	74.42%	57,104,875	56,980	1,002	46.76%	124.35%
2012	62,989,621	18,032	3,493	33.20%	110.30%	739,149,527	279,062	2,649	26.09%	119.92%	100,076,413	71,454	1,401	39.75%	213.53%
2013	98,031,906	17,928	5,468	56.53%	229.19%	897,333,937	274,944	3,264	23.22%	170.98%	135,756,410	75,337	1,802	28.66%	303.39%
2014	102,185,334	18,704	5,463	-0.09%	228.90%	1,043,353,640	273,268	3,818	16.99%	217.01%	136,603,555	75,687	1,805	0.16%	304.03%
2015	112,522,476	19,072	5,900	7.99%	255.19%	1,120,201,903	271,606	4,124	8.02%	242.44%	148,541,012	76,093	1,952	8.16%	337.00%
2016	122,750,145	19,138	6,414	8.72%	286.14%	1,286,659,923	269,939	4,766	15.57%	295.75%	156,870,865	76,657	2,046	4.83%	358.11%
2017	120,305,949	19,623	6,131	-4.42%	269.08%	1,241,909,098	268,828	4,620	-3.08%	283.57%	153,088,262	76,269	2,007	-1.92%	349.33%

Rate Annual %chg Average Value/Acre: **13.95%**

**14.39%**

**16.21%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2007	1,841,443	24,571	75			0	0				414,837,436	398,492	1,041		
2008	1,763,040	23,573	75	-0.20%	-0.20%	0	0				487,590,821	388,464	1,255	20.57%	20.57%
2009	1,810,171	24,174	75	0.12%	-0.08%	0	0				548,229,401	390,460	1,404	11.86%	34.87%
2010	1,831,866	24,327	75	0.56%	0.48%	0	0				547,587,000	391,360	1,399	-0.35%	34.41%
2011	1,850,474	24,680	75	-0.43%	0.05%	0	0				721,785,100	392,722	1,838	31.35%	76.55%
2012	1,881,339	25,125	75	-0.13%	-0.08%	0	0				904,096,900	393,672	2,297	24.96%	120.61%
2013	19,152,747	25,557	749	900.83%	899.99%	0	0				1,150,275,000	393,766	2,921	27.20%	180.61%
2014	19,262,171	25,699	750	0.02%	900.15%	0	0				1,301,404,700	393,358	3,308	13.26%	217.81%
2015	21,085,705	26,047	810	8.00%	980.18%	0	0				1,402,351,096	392,818	3,570	7.90%	242.93%
2016	19,691,338	26,271	750	-7.41%	900.16%	0	0				1,585,972,271	392,005	4,046	13.33%	288.64%
2017	19,802,162	26,433	749	-0.05%	899.62%	0	0				1,535,105,471	391,154	3,925	-3.00%	276.99%

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Rate Annual %chg Average Value/Acre: **14.19%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**

CHART 5 - 2017 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
285,407	LANCASTER	806,653,359	184,932,145	191,360,236	16,277,518,082	5,354,056,159	396,398,119	0	1,536,914,114	633,739,300	53,841,286	0	25,435,412,800
cnty sectorvalue % of total value:		3.17%	0.73%	0.75%	64.00%	21.05%	1.56%		6.04%	2.49%	0.21%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
719	BENNET	1,880,772	327,545	31,875	50,751,500	4,966,400	0	0	0	0	0	0	57,958,092
0.25%	%sector of county sector	0.23%	0.18%	0.02%	0.31%	0.09%							0.23%
	%sector of municipality	3.25%	0.57%	0.05%	87.57%	8.57%							100.00%
154	DAVEY	66,200	65,453	8,258	7,044,300	858,600	20,800	0	0	0	0	0	8,063,611
0.05%	%sector of county sector	0.01%	0.04%	0.00%	0.04%	0.02%	0.01%						0.03%
	%sector of municipality	0.82%	0.81%	0.10%	87.36%	10.65%	0.26%						100.00%
190	DENTON	320,890	262,642	616,658	9,711,000	932,600	0	0	0	0	0	0	11,843,790
0.07%	%sector of county sector	0.04%	0.14%	0.32%	0.06%	0.02%							0.05%
	%sector of municipality	2.71%	2.22%	5.21%	81.99%	7.87%							100.00%
590	FIRTH	407,210	380,536	423,563	24,927,800	4,138,800	0	0	20,500	0	0	0	30,298,409
0.21%	%sector of county sector	0.05%	0.21%	0.22%	0.15%	0.08%			0.00%				0.12%
	%sector of municipality	1.34%	1.26%	1.40%	82.27%	13.66%			0.07%				100.00%
213	HALLAM	703,967	125,225	12,311	14,761,300	2,873,700	0	0	0	0	0	0	18,476,503
0.07%	%sector of county sector	0.09%	0.07%	0.01%	0.09%	0.05%							0.07%
	%sector of municipality	3.81%	0.68%	0.07%	79.89%	15.55%							100.00%
1,657	HICKMAN	1,226,269	719,040	1,328,276	135,258,800	10,379,050	0	0	0	0	0	0	148,911,435
0.58%	%sector of county sector	0.15%	0.39%	0.69%	0.83%	0.19%							0.59%
	%sector of municipality	0.82%	0.48%	0.89%	90.83%	6.97%							100.00%
258,614	LINCOLN	683,226,319	132,390,134	118,842,168	13,996,576,982	5,228,470,109	354,104,050	0	659,400	0	605,000	0	20,514,874,162
90.61%	%sector of county sector	84.70%	71.59%	62.10%	85.99%	97.65%	89.33%		0.04%		1.12%		80.65%
	%sector of municipality	3.33%	0.65%	0.58%	68.23%	25.49%	1.73%		0.00%		0.00%		100.00%
382	MALCOLM	407,875	96,334	12,153	20,557,600	1,671,200	0	0	6,900	0	0	0	22,752,062
0.13%	%sector of county sector	0.05%	0.05%	0.01%	0.13%	0.03%			0.00%				0.09%
	%sector of municipality	1.79%	0.42%	0.05%	90.35%	7.35%			0.03%				100.00%
256	PANAMA	29,482	131,535	13,156	13,368,300	967,300	0	0	0	0	0	0	14,509,773
0.09%	%sector of county sector	0.00%	0.07%	0.01%	0.08%	0.02%							0.06%
	%sector of municipality	0.20%	0.91%	0.09%	92.13%	6.67%							100.00%
167	RAYMOND	747,292	164,575	371,583	7,979,600	751,600	0	0	0	0	0	0	10,014,650
0.06%	%sector of county sector	0.09%	0.09%	0.19%	0.05%	0.01%							0.04%
	%sector of municipality	7.46%	1.64%	3.71%	79.68%	7.51%							100.00%
220	ROCA	56,014	112,867	420,150	12,117,200	1,194,100	0	0	0	0	0	0	13,900,331
0.08%	%sector of county sector	0.01%	0.06%	0.22%	0.07%	0.02%							0.05%
	%sector of municipality	0.40%	0.81%	3.02%	87.17%	8.59%							100.00%
142	SPRAGUE	351,352	74,432	9,390	6,737,200	394,800	0	0	0	0	0	0	7,567,174
0.05%	%sector of county sector	0.04%	0.04%	0.00%	0.04%	0.01%							0.03%
	%sector of municipality	4.64%	0.98%	0.12%	89.03%	5.22%							100.00%
3277	WAVERLY	19,416,966	1,446,975	979,604	208,072,000	31,924,400	28,600,469	0	0	0	0	0	290,440,414
1.15%	%sector of county sector	2.41%	0.78%	0.51%	1.28%	0.60%	7.22%						1.14%
	%sector of municipality	6.69%	0.50%	0.34%	71.64%	10.99%	9.85%						100.00%
266,581	Total Municipalities	708,840,608	136,297,293	123,069,145	14,507,863,582	5,289,522,659	382,725,319	0	686,800	0	605,000	0	21,149,610,406
93.40%	%all municip.sectors of cnty	87.87%	73.70%	64.31%	89.13%	98.79%	96.55%		0.04%		1.12%		83.15%