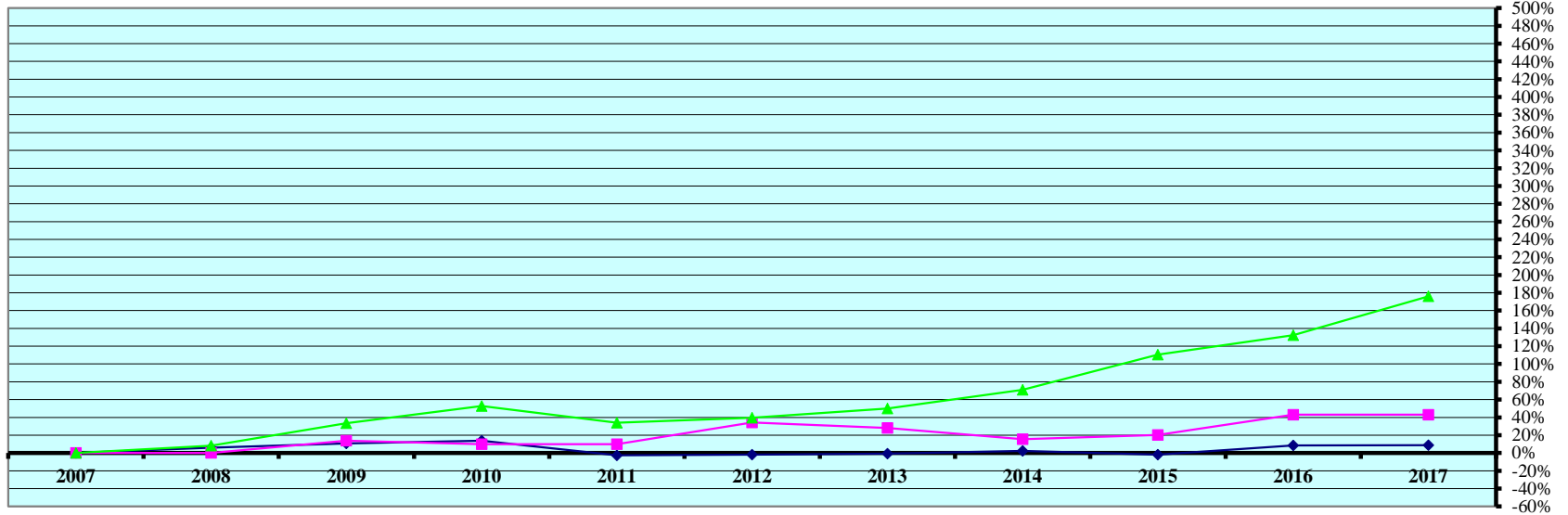


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017

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
2007	4,174,906	--	--	--	439,514	--	--	--	98,420,915	--	--	--
2008	4,417,895	242,989	5.82%	5.82%	439,514	0	0.00%	0.00%	106,608,569	8,187,654	8.32%	8.32%
2009	4,627,155	209,260	4.74%	10.83%	499,845	60,331	13.73%	13.73%	131,198,316	24,589,747	23.07%	33.30%
2010	4,750,090	122,935	2.66%	13.78%	482,669	-17,176	-3.44%	9.82%	150,319,202	19,120,886	14.57%	52.73%
2011	4,065,845	-684,245	-14.40%	-2.61%	483,005	336	0.07%	9.90%	131,824,344	-18,494,858	-12.30%	33.94%
2012	4,099,805	33,960	0.84%	-1.80%	590,635	107,630	22.28%	34.38%	137,372,380	5,548,036	4.21%	39.58%
2013	4,147,884	48,079	1.17%	-0.65%	563,415	-27,220	-4.61%	28.19%	147,696,342	10,323,962	7.52%	50.07%
2014	4,271,814	123,930	2.99%	2.32%	508,084	-55,331	-9.82%	15.60%	168,164,749	20,468,407	13.86%	70.86%
2015	4,095,618	-176,196	-4.12%	-1.90%	528,919	20,835	4.10%	20.34%	207,087,300	38,922,551	23.15%	110.41%
2016	4,532,717	437,099	10.67%	8.57%	628,737	99,818	18.87%	43.05%	228,583,973	21,496,673	10.38%	132.25%
2017	4,545,037	12,320	0.27%	8.87%	628,737	0	0.00%	43.05%	271,632,594	43,048,621	18.83%	175.99%

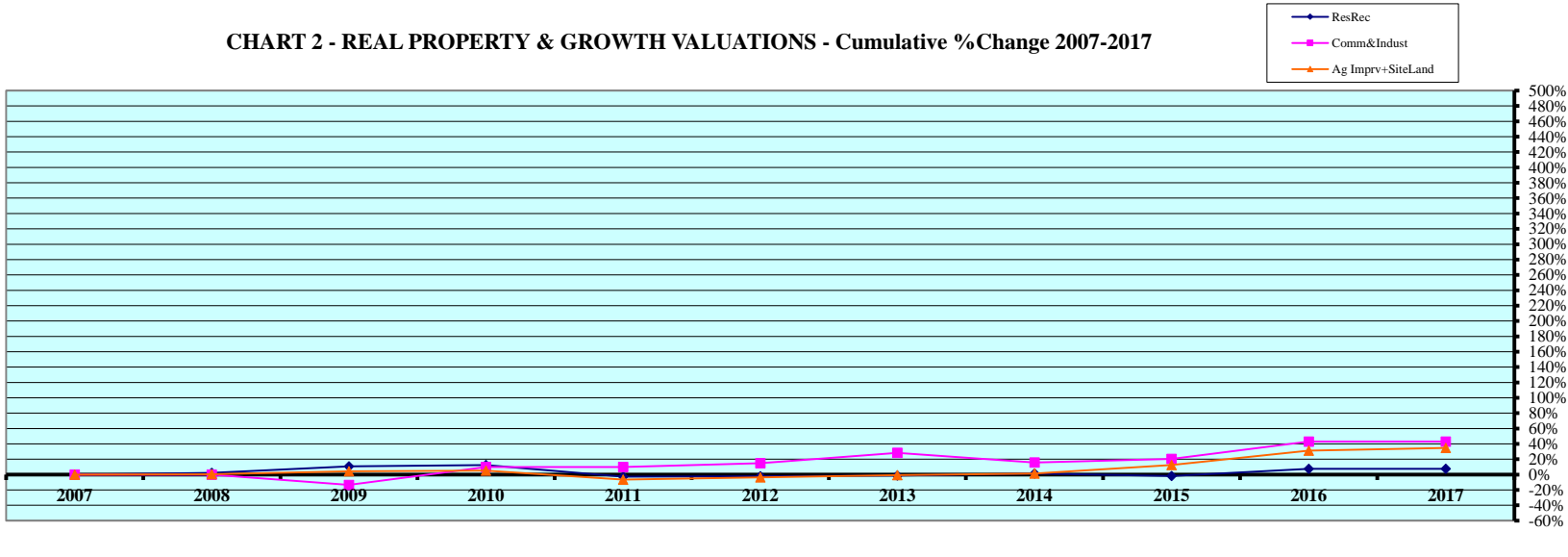
Rate Annual %chg: Residential & Recreational **0.85%** Commercial & Industrial **3.65%** Agricultural Land **10.69%**

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County **MCPHERSON**

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.
Source: 2007 - 2017 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



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
2007	4,174,906	42,669	1.02%	4,132,237	--	--	439,514	16,775	3.82%	422,739	--	--
2008	4,417,895	145,836	3.30%	4,272,059	2.33%	2.33%	439,514	0	0.00%	439,514	0.00%	0.00%
2009	4,627,155	5,625	0.12%	4,621,530	4.61%	10.70%	499,845	119,250	23.86%	380,595	-13.41%	-13.41%
2010	4,750,090	56,880	1.20%	4,693,210	1.43%	12.41%	482,669	0	0.00%	482,669	-3.44%	9.82%
2011	4,065,845	4,453	0.11%	4,061,392	-14.50%	-2.72%	483,005	336	0.07%	482,669	0.00%	9.82%
2012	4,099,805	10,990	0.27%	4,088,815	0.56%	-2.06%	590,635	86,383	14.63%	504,252	4.40%	14.73%
2013	4,147,884	26,580	0.64%	4,121,304	0.52%	-1.28%	563,415	0	0.00%	563,415	-4.61%	28.19%
2014	4,271,814	40,800	0.96%	4,231,014	2.00%	1.34%	508,084	0	0.00%	508,084	-9.82%	15.60%
2015	4,095,618	1,873	0.05%	4,093,745	-4.17%	-1.94%	528,919	0	0.00%	528,919	4.10%	20.34%
2016	4,532,717	43,248	0.95%	4,489,469	9.62%	7.53%	628,737	0	0.00%	628,737	18.87%	43.05%
2017	4,545,037	61,927	1.36%	4,483,110	-1.09%	7.38%	628,737	0	0.00%	628,737	0.00%	43.05%
Rate Ann%chg	0.85%			0.13%			3.65%			C & I w/o growth -0.39%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾			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	7,244,730	1,852,111	9,096,841	5,015	0.06%	9,091,826	--	--
2008	7,304,982	1,944,331	9,249,313	119,032	1.29%	9,130,281	0.37%	0.37%
2009	7,609,196	1,958,680	9,567,876	69,120	0.72%	9,498,756	2.70%	4.42%
2010	7,733,977	2,104,642	9,838,619	269,822	2.74%	9,568,797	0.01%	5.19%
2011	6,722,688	2,280,785	9,003,473	497,367	5.52%	8,506,106	-13.54%	-6.49%
2012	6,762,316	2,162,487	8,924,803	153,752	1.72%	8,771,051	-2.58%	-3.58%
2013	7,020,480	2,268,503	9,288,983	261,872	2.82%	9,027,111	1.15%	-0.77%
2014	7,206,684	2,432,029	9,638,713	404,223	4.19%	9,234,490	-0.59%	1.51%
2015	7,725,890	2,599,596	10,325,486	85,143	0.82%	10,240,343	6.24%	12.57%
2016	8,977,741	3,364,278	12,342,019	407,138	3.30%	11,934,881	15.59%	31.20%
2017	9,205,886	3,356,280	12,562,166	307,884	2.45%	12,254,282	-0.71%	34.71%
Rate Ann%chg	2.42%	6.13%	3.28%	Ag Imprv+Site w/o growth		0.86%		

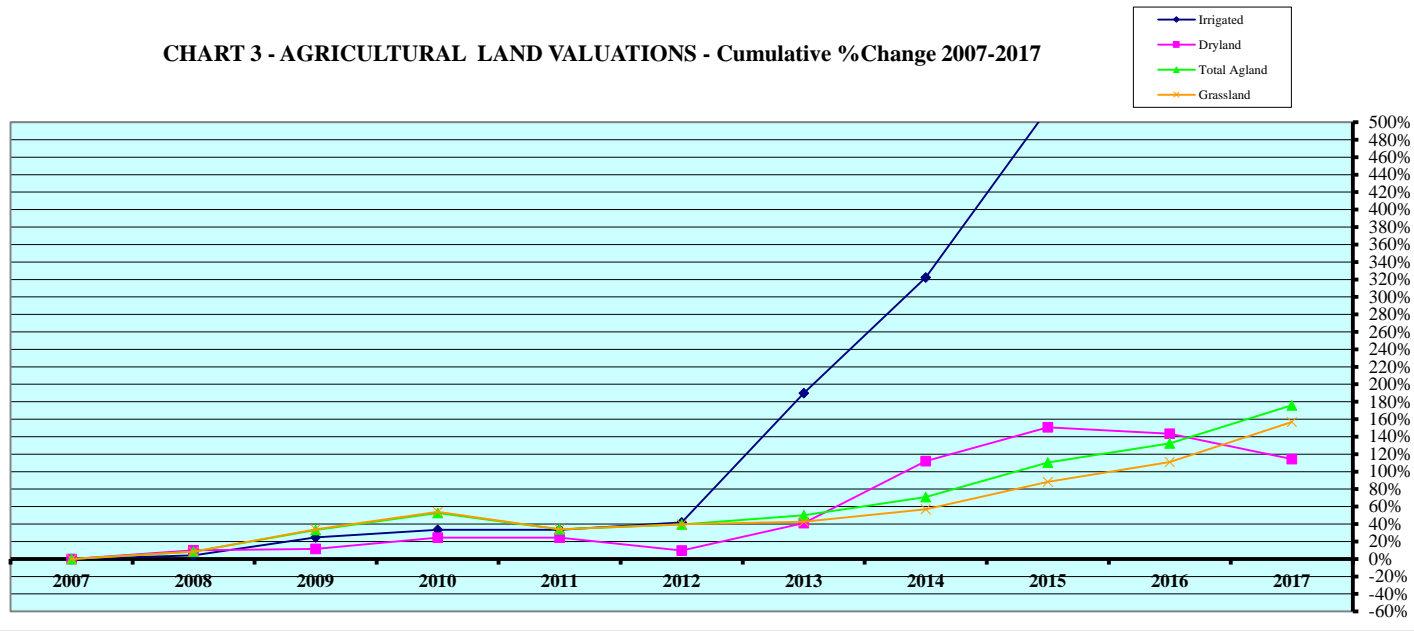
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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	5,002,930	--	--	--	772,669	--	--	--	92,623,268	--	--	--
2008	5,212,476	209,546	4.19%	4.19%	849,100	76,431	9.89%	9.89%	100,502,899	7,879,631	8.51%	8.51%
2009	6,242,825	1,030,349	19.77%	24.78%	862,584	13,484	1.59%	11.64%	124,048,813	23,545,914	23.43%	33.93%
2010	6,669,436	426,611	6.83%	33.31%	961,987	99,403	11.52%	24.50%	142,647,510	18,598,697	14.99%	54.01%
2011	6,669,436	0	0.00%	33.31%	961,987	0	0.00%	24.50%	124,152,652	-18,494,858	-12.97%	34.04%
2012	7,096,113	426,677	6.40%	41.84%	847,614	-114,373	-11.89%	9.70%	129,388,384	5,235,732	4.22%	39.69%
2013	14,497,430	7,401,317	104.30%	189.78%	1,090,621	243,007	28.67%	41.15%	132,068,022	2,679,638	2.07%	42.59%
2014	21,125,389	6,627,959	45.72%	322.26%	1,638,543	547,922	50.24%	112.06%	145,360,548	13,292,526	10.06%	56.94%
2015	30,757,083	9,631,694	45.59%	514.78%	1,937,368	298,825	18.24%	150.74%	174,352,580	28,992,032	19.94%	88.24%
2016	31,272,423	515,340	1.68%	525.08%	1,881,543	-55,825	-2.88%	143.51%	195,388,550	21,035,970	12.07%	110.95%
2017	32,051,061	778,638	2.49%	540.65%	1,656,351	-225,192	-11.97%	114.37%	237,883,725	42,495,175	21.75%	156.83%

Rate Ann.%chg: Irrigated **20.41%** Dryland **7.92%** Grassland **9.89%**

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
2007	22,048	--	--	--	0	--	--	--	98,420,915	--	--	--
2008	44,094	22,046	99.99%	99.99%	0	0	--	--	106,608,569	8,187,654	8.32%	8.32%
2009	44,094	0	0.00%	99.99%	0	0	--	--	131,198,316	24,589,747	23.07%	33.30%
2010	40,269	-3,825	-8.67%	82.64%	0	0	--	--	150,319,202	19,120,886	14.57%	52.73%
2011	40,269	0	0.00%	82.64%	0	0	--	--	131,824,344	-18,494,858	-12.30%	33.94%
2012	40,269	0	0.00%	82.64%	0	0	--	--	137,372,380	5,548,036	4.21%	39.58%
2013	40,269	0	0.00%	82.64%	0	0	--	--	147,696,342	10,323,962	7.52%	50.07%
2014	40,269	0	0.00%	82.64%	0	0	--	--	168,164,749	20,468,407	13.86%	70.86%
2015	40,269	0	0.00%	82.64%	0	0	--	--	207,087,300	38,922,551	23.15%	110.41%
2016	41,457	1,188	2.95%	88.03%	0	0	--	--	228,583,973	21,496,673	10.38%	132.25%
2017	41,457	0	0.00%	88.03%	0	0	--	--	271,632,594	43,048,621	18.83%	175.99%

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Rate Ann.%chg: Total Agric Land **10.69%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (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
2007	4,997,834	13,328	375			772,669	4,177	185			92,626,346	527,928	175		
2008	5,260,836	13,489	390	4.00%	4.00%	832,300	4,162	200	8.11%	8.11%	100,494,899	527,688	190	8.54%	8.54%
2009	6,242,825	13,873	450	15.38%	20.00%	862,584	3,594	240	20.00%	29.73%	124,050,928	527,876	235	23.40%	33.94%
2010	6,669,436	13,895	480	6.67%	28.00%	961,987	3,498	275	14.58%	48.65%	142,648,843	528,329	270	14.89%	53.89%
2011	6,669,436	13,895	480	0.00%	28.00%	961,987	3,498	275	0.00%	48.65%	124,152,631	528,309	235	-12.96%	33.94%
2012	7,096,113	14,482	490	2.08%	30.67%	847,614	3,082	275	0.00%	48.65%	129,388,628	528,117	245	4.26%	39.64%
2013	14,541,940	14,542	1,000	104.08%	166.67%	1,090,621	2,908	375	36.36%	102.70%	132,056,893	528,228	250	2.04%	42.49%
2014	21,707,425	14,717	1,475	47.50%	293.33%	1,756,033	2,903	605	61.33%	227.02%	145,209,902	528,036	275	10.00%	56.74%
2015	30,757,083	14,646	2,100	42.37%	460.00%	1,937,368	2,672	725	19.83%	291.89%	174,356,374	528,353	330	20.00%	88.08%
2016	31,272,423	14,892	2,100	0.00%	460.00%	1,937,368	2,672	725	0.00%	291.89%	195,378,108	528,049	370	12.12%	110.88%
2017	31,623,711	15,059	2,100	0.00%	460.00%	1,656,351	2,285	725	0.00%	291.89%	237,967,614	528,638	450	21.66%	156.57%

Rate Annual %chg Average Value/Acre: **18.80%**

14.63%

9.88%

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
2007	22,048	4,409	5			0	0				98,418,897	549,841	179		
2008	44,094	4,409	10	99.99%	99.99%	0	0				106,632,129	549,749	194	8.36%	8.36%
2009	44,094	4,409	10	0.00%	99.99%	0	0				131,200,431	549,753	239	23.04%	33.33%
2010	40,269	4,027	10	0.00%	99.99%	0	0				150,320,535	549,749	273	14.57%	52.76%
2011	40,269	4,027	10	0.00%	99.99%	0	0				131,824,323	549,729	240	-12.30%	33.97%
2012	40,269	4,027	10	0.00%	99.99%	0	0				137,372,624	549,708	250	4.21%	39.61%
2013	40,269	4,027	10	0.00%	99.99%	0	0				147,729,723	549,705	269	7.54%	50.14%
2014	40,269	4,027	10	0.00%	99.99%	0	0				168,713,629	549,682	307	14.21%	71.47%
2015	40,269	4,027	10	0.00%	99.99%	0	0				207,091,094	549,698	377	22.74%	110.47%
2016	41,019	4,102	10	0.00%	99.99%	0	0				228,628,918	549,715	416	10.40%	132.36%
2017	41,457	4,146	10	0.00%	99.99%	0	0				271,289,133	550,128	493	18.57%	175.50%

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MCPHERSON

Rate Annual %chg Average Value/Acre: **10.67%**

(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

