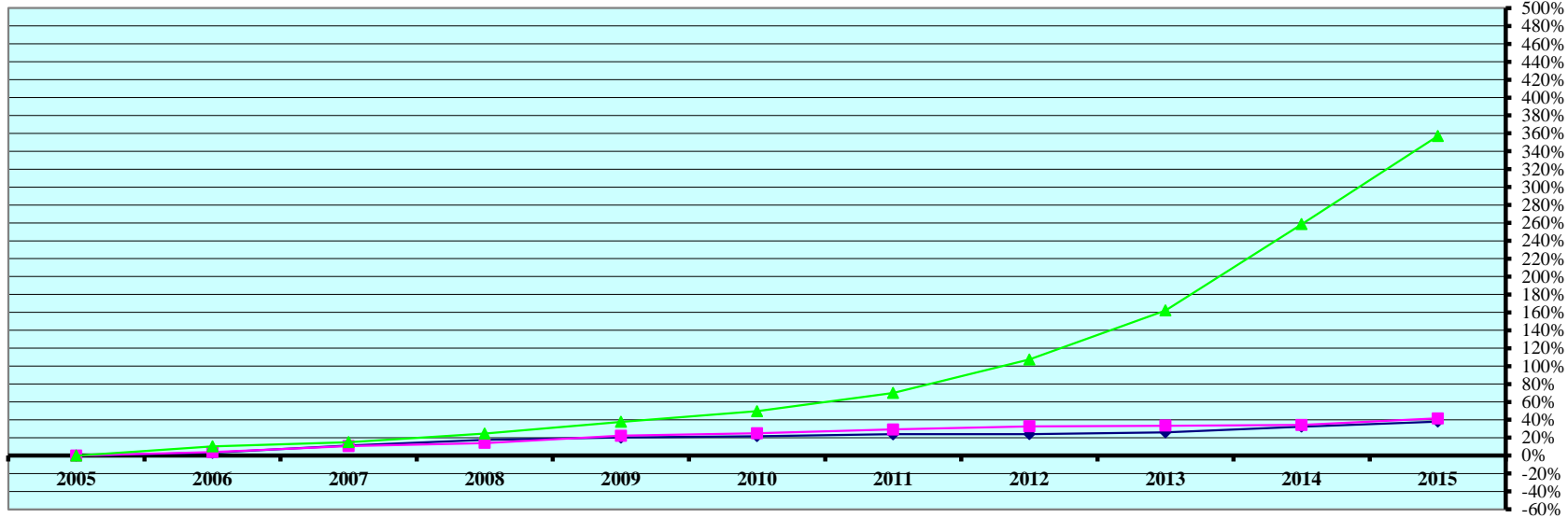


### REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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
2005	780,235,015	--	--	--	299,257,935	--	--	--	379,570,190	--	--	--
2006	804,531,990	24,296,975	3.11%	3.11%	310,769,745	11,511,810	3.85%	3.85%	418,804,655	39,234,465	10.34%	10.34%
2007	867,984,090	63,452,100	7.89%	11.25%	331,215,440	20,445,695	6.58%	10.68%	436,573,855	17,769,200	4.24%	15.02%
2008	918,542,215	50,558,125	5.82%	17.73%	341,511,185	10,295,745	3.11%	14.12%	473,410,495	36,836,640	8.44%	24.72%
2009	937,335,610	18,793,395	2.05%	20.14%	365,701,585	24,190,400	7.08%	22.20%	522,728,180	49,317,685	10.42%	37.72%
2010	949,896,700	12,561,090	1.34%	21.74%	373,751,795	8,050,210	2.20%	24.89%	567,549,875	44,821,695	8.57%	49.52%
2011	966,274,570	16,377,870	1.72%	23.84%	386,585,440	12,833,645	3.43%	29.18%	645,731,555	78,181,680	13.78%	70.12%
2012	968,127,535	1,852,965	0.19%	24.08%	397,324,300	10,738,860	2.78%	32.77%	787,128,995	141,397,440	21.90%	107.37%
2013	982,153,910	14,026,375	1.45%	25.88%	399,417,255	2,092,955	0.53%	33.47%	995,388,960	208,259,965	26.46%	162.24%
2014	1,032,853,232	50,699,322	5.16%	32.38%	401,709,592	2,292,337	0.57%	34.24%	1,361,323,455	365,934,495	36.76%	258.65%
2015	1,077,081,805	44,228,573	4.28%	38.05%	423,553,036	21,843,444	5.44%	41.53%	1,734,202,225	372,878,770	27.39%	356.89%

Rate Annual %chg: Residential & Recreational **3.28%**

Commercial & Industrial **3.53%**

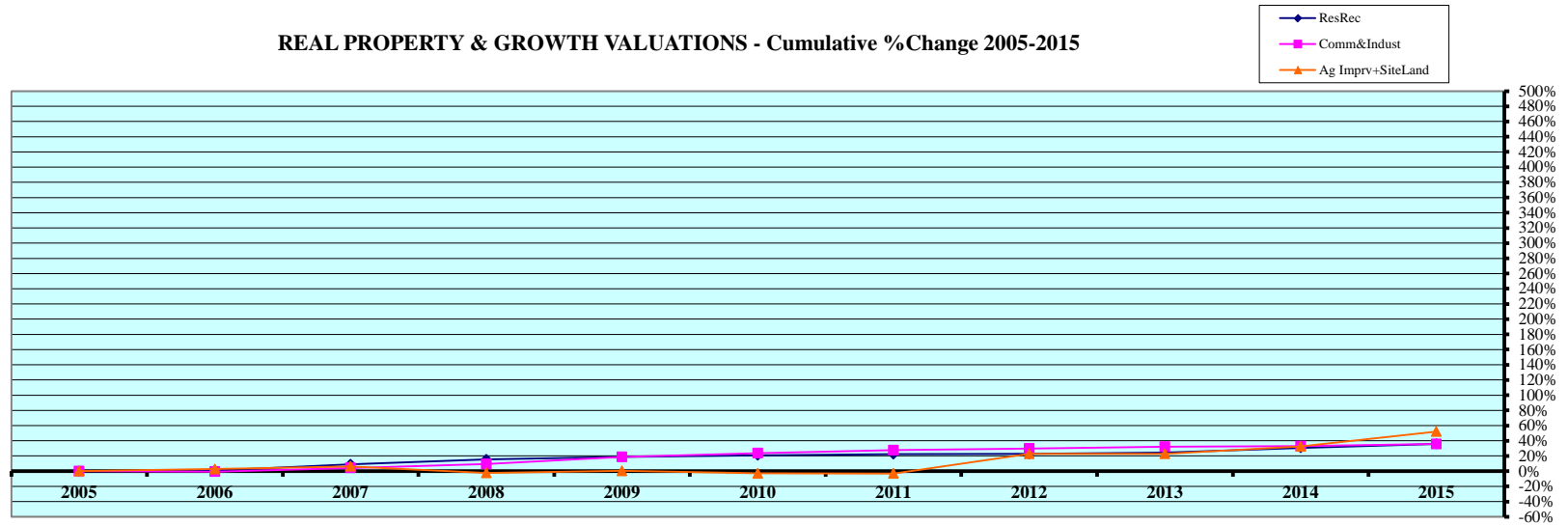
Agricultural Land **16.41%**

Cnty# **1**  
County **ADAMS**

CHART 1 EXHIBIT 1B Page 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.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015**



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
2005	780,235,015	13,192,065	1.69%	767,042,950	--	--	299,257,935	9,937,665	3.32%	289,320,270	--	--
2006	804,531,990	15,964,405	1.98%	788,567,585	1.07%	1.07%	310,769,745	13,392,840	4.31%	297,376,905	-0.63%	-0.63%
2007	867,984,090	17,936,170	2.07%	850,047,920	5.66%	8.95%	331,215,440	19,226,670	5.80%	311,988,770	0.39%	4.25%
2008	918,542,215	16,421,865	1.79%	902,120,350	3.93%	15.62%	341,511,185	14,231,105	4.17%	327,280,080	-1.19%	9.36%
2009	937,335,610	12,200,490	1.30%	925,135,120	0.72%	18.57%	365,701,585	10,600,150	2.90%	355,101,435	3.98%	18.66%
2010	949,896,700	7,647,190	0.81%	942,249,510	0.52%	20.76%	373,751,795	3,967,185	1.06%	369,784,610	1.12%	23.57%
2011	966,274,570	12,451,820	1.29%	953,822,750	0.41%	22.25%	386,585,440	4,725,495	1.22%	381,859,945	2.17%	27.60%
2012	968,127,535	11,300,416	1.17%	956,827,119	-0.98%	22.63%	397,324,300	9,025,109	2.27%	388,299,191	0.44%	29.75%
2013	982,153,910	10,906,995	1.11%	971,246,915	0.32%	24.48%	399,417,255	3,626,410	0.91%	395,790,845	-0.39%	32.26%
2014	1,032,853,232	13,153,927	1.27%	1,019,699,305	3.82%	30.69%	401,709,592	4,189,804	1.04%	397,519,788	-0.48%	32.84%
2015	1,077,081,805	15,990,432	1.48%	1,061,091,373	2.73%	36.00%	423,553,036	17,281,608	4.08%	406,271,428	1.14%	35.76%
<b>Rate Ann%chg</b>	<b>3.28%</b>			Resid & Rec. w/o growth	<b>1.82%</b>		<b>3.53%</b>			C & I w/o growth	<b>0.66%</b>	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Agoutbldg & 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
2005	52,388,080	16,243,765	68,631,845	831,945	1.21%	67,799,900	--	--
2006	54,356,630	16,909,970	71,266,600	735,265	1.03%	70,531,335	2.77%	2.77%
2007	56,481,165	17,650,010	74,131,175	1,131,185	1.53%	72,999,990	2.43%	6.36%
2008	54,111,360	15,831,685	69,943,045	2,889,230	4.13%	67,053,815	-9.55%	-2.30%
2009	52,950,990	16,918,025	69,869,015	983,570	1.41%	68,885,445	-1.51%	0.37%
2010	49,770,540	17,836,300	67,606,840	983,570	1.45%	66,623,270	-4.65%	-2.93%
2011	49,213,405	18,378,050	67,591,455	1,053,580	1.56%	66,537,875	-1.58%	-3.05%
2012	51,716,545	35,466,795	87,183,340	2,816,004	3.23%	84,367,336	24.82%	22.93%
2013	52,871,635	33,953,515	86,825,150	2,560,603	2.95%	84,264,547	-3.35%	22.78%
2014	58,165,165	36,263,170	94,428,335	3,435,420	3.64%	90,992,915	4.80%	32.58%
2015	67,173,420	39,113,185	106,286,605	2,011,085	1.89%	104,275,520	10.43%	51.93%
<b>Rate Ann%chg</b>	<b>2.52%</b>	<b>9.19%</b>	<b>4.47%</b>			Ag Imprv+Site w/o growth	<b>2.46%</b>	

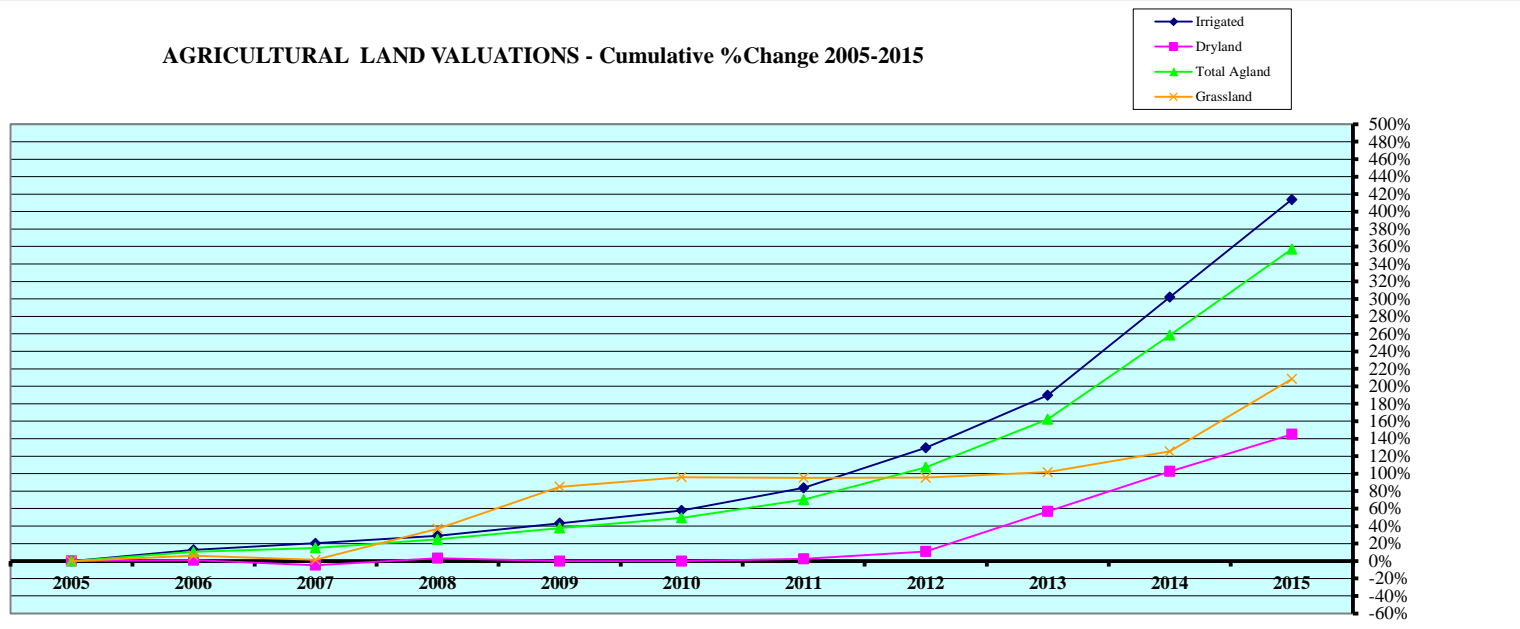
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

Sources:  
Value; 2005 - 2015 CTL  
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2016

Cnty# 1  
County ADAMS

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



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
2005	295,073,960	--	--	--	65,697,750	--	--	--	18,505,715	--	--	--
2006	332,436,345	37,362,385	12.66%	12.66%	66,273,955	576,205	0.88%	0.88%	19,635,335	1,129,620	6.10%	6.10%
2007	354,766,940	22,330,595	6.72%	20.23%	62,568,235	-3,705,720	-5.59%	-4.76%	18,735,130	-900,205	-4.58%	1.24%
2008	379,861,045	25,094,105	7.07%	28.73%	67,892,315	5,324,080	8.51%	3.34%	25,361,650	6,626,520	35.37%	37.05%
2009	422,569,990	42,708,945	11.24%	43.21%	65,631,015	-2,261,300	-3.33%	-0.10%	34,242,000	8,880,350	35.01%	85.03%
2010	465,419,855	42,849,865	10.14%	57.73%	65,575,710	-55,305	-0.08%	-0.19%	36,266,260	2,024,260	5.91%	95.97%
2011	542,003,855	76,584,000	16.45%	83.68%	67,229,940	1,654,230	2.52%	2.33%	36,122,545	-143,715	-0.40%	95.20%
2012	677,652,010	135,648,155	25.03%	129.65%	72,926,640	5,696,700	8.47%	11.00%	36,162,575	40,030	0.11%	95.41%
2013	854,803,290	177,151,280	26.14%	189.69%	102,959,225	30,032,585	41.18%	56.72%	37,302,460	1,139,885	3.15%	101.57%
2014	1,186,179,760	331,376,470	38.77%	301.99%	133,099,150	30,139,925	29.27%	102.59%	41,715,180	4,412,720	11.83%	125.42%
2015	1,515,767,555	329,587,795	27.79%	413.69%	161,012,785	27,913,635	20.97%	145.08%	57,068,910	15,353,730	36.81%	208.39%

Rate Ann.%chg: Irrigated **17.78%** Dryland **9.38%** Grassland **11.92%**

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
2005	242,710	--	--	--	50,055	--	--	--	379,570,190	--	--	--
2006	0	-242,710	-100.00%	-100.00%	459,020	408,965	817.03%	817.03%	418,804,655	39,234,465	10.34%	10.34%
2007	162,220	162,220	--	-33.16%	341,330	-117,690	-25.64%	581.91%	436,573,855	17,769,200	4.24%	15.02%
2008	120,335	-41,885	-25.82%	-50.42%	175,150	-166,180	-48.69%	249.92%	473,410,495	36,836,640	8.44%	24.72%
2009	155,390	35,055	29.13%	-35.98%	129,785	-45,365	-25.90%	159.28%	522,728,180	49,317,685	10.42%	37.72%
2010	158,625	3,235	2.08%	-34.64%	129,425	-360	-0.28%	158.57%	567,549,875	44,821,695	8.57%	49.52%
2011	162,875	4,250	2.68%	-32.89%	212,340	82,915	64.06%	324.21%	645,731,555	78,181,680	13.78%	70.12%
2012	165,355	2,480	1.52%	-31.87%	222,415	10,075	4.74%	344.34%	787,128,995	141,397,440	21.90%	107.37%
2013	161,690	-3,665	-2.22%	-33.38%	162,295	-60,120	-27.03%	224.23%	995,388,960	208,259,965	26.46%	162.24%
2014	166,195	4,505	2.79%	-31.53%	163,170	875	0.54%	225.98%	1,361,323,455	365,934,495	36.76%	258.65%
2015	194,935	28,740	17.29%	-19.68%	158,040	-5,130	-3.14%	215.73%	1,734,202,225	372,878,770	27.39%	356.89%

Cnty# **1**  
County **ADAMS**

Rate Ann.%chg: Total Agric Land **16.41%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (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
2005	295,233,040	206,917	1,427			65,560,635	67,248	975			18,498,345	58,374	317		
2006	332,587,615	214,976	1,547	8.43%	8.43%	66,295,180	62,541	1,060	8.73%	8.73%	19,672,195	47,859	411	29.71%	29.71%
2007	355,424,160	221,232	1,607	3.84%	12.60%	62,400,190	58,942	1,059	-0.13%	8.59%	18,694,390	45,425	412	0.12%	29.87%
2008	380,251,625	221,251	1,719	6.98%	20.45%	68,417,420	59,471	1,150	8.67%	18.00%	25,397,020	45,745	555	34.90%	75.19%
2009	422,317,815	222,144	1,901	10.62%	33.24%	65,929,460	57,057	1,155	0.44%	18.52%	34,294,430	46,899	731	31.71%	130.75%
2010	465,622,505	222,709	2,091	9.97%	46.53%	65,481,335	56,710	1,155	-0.07%	18.44%	36,272,185	46,459	781	6.77%	146.37%
2011	540,891,540	223,027	2,425	16.00%	69.97%	67,762,420	56,325	1,203	4.19%	23.40%	36,179,595	46,344	781	-0.01%	146.35%
2012	678,044,870	223,769	3,030	24.94%	112.37%	73,010,330	55,681	1,311	8.99%	34.50%	36,147,180	46,340	780	-0.08%	146.15%
2013	854,736,190	225,692	3,787	24.98%	165.43%	103,083,895	54,202	1,902	45.04%	95.08%	37,337,680	45,632	818	4.90%	158.20%
2014	1,186,582,625	229,122	5,179	36.75%	262.96%	133,105,180	52,251	2,547	33.94%	161.30%	41,725,020	43,966	949	15.99%	199.48%
2015	1,517,994,325	231,801	6,549	26.45%	358.97%	160,461,680	50,298	3,190	25.23%	227.23%	57,205,970	43,330	1,320	39.11%	316.62%

Rate Annual %chg Average Value/Acre: 16.46%

12.59%

15.34%

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
2005	284,000	2,780	102			0	0				379,576,020	335,318	1,132		
2006	458,400	2,296	200	95.40%	95.40%	0	0				419,013,390	327,672	1,279	12.97%	12.97%
2007	125,220	596	210	5.19%	105.53%	166,345	847	196			436,810,305	327,042	1,336	4.45%	17.99%
2008	122,840	585	210	0.00%	105.54%	170,700	854	200	1.71%		474,359,605	327,907	1,447	8.31%	27.80%
2009	126,460	602	210	0.00%	105.54%	129,705	652	199	-0.44%		522,797,870	327,354	1,597	10.40%	41.08%
2010	155,495	741	210	0.00%	105.54%	129,425	652	198	-0.30%		567,660,945	327,270	1,735	8.61%	53.23%
2011	157,470	750	210	0.00%	105.54%	130,060	656	198	0.03%		645,121,085	327,101	1,972	13.70%	74.23%
2012	161,995	771	210	0.01%	105.56%	0	0				787,364,375	326,561	2,411	22.25%	113.00%
2013	164,000	781	210	0.00%	105.57%	0	0				995,321,765	326,306	3,050	26.51%	169.46%
2014	161,690	769	210	0.07%	105.71%	0	0				1,361,574,515	326,108	4,175	36.88%	268.84%
2015	162,440	773	210	0.00%	105.72%	0	0				1,735,824,415	326,201	5,321	27.45%	370.09%

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**ADAMS**

Rate Annual %chg Average Value/Acre: 16.74%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 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
<b>31,364</b>	<b>ADAMS</b>	<b>217,227,695</b>	<b>38,779,220</b>	<b>89,409,895</b>	<b>1,076,778,255</b>	<b>355,174,261</b>	<b>68,378,775</b>	<b>303,550</b>	<b>1,734,202,225</b>	<b>67,173,420</b>	<b>39,113,185</b>	<b>0</b>	<b>3,686,540,481</b>
cnty sectorvalue % of total value:		5.89%	1.05%	2.43%	29.21%	9.63%	1.85%	0.01%	47.04%	1.82%	1.06%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
<b>94</b>	<b>AYR</b>	<b>126,405</b>	<b>56,110</b>	<b>177,650</b>	<b>2,279,660</b>	<b>494,555</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,134,380</b>
0.30%	%sector of county sector	0.06%	0.14%	0.20%	0.21%	0.14%							0.09%
	%sector of municipality	4.03%	1.79%	5.67%	72.73%	15.78%							100.00%
<b>25,224</b>	<b>HASTINGS</b>	<b>44,965,320</b>	<b>9,829,495</b>	<b>16,973,800</b>	<b>814,730,615</b>	<b>293,823,106</b>	<b>20,397,580</b>	<b>0</b>	<b>4,705,065</b>	<b>659,780</b>	<b>248,285</b>	<b>0</b>	<b>1,206,333,046</b>
80.42%	%sector of county sector	20.70%	25.35%	18.98%	75.66%	82.73%	29.63%		0.27%	0.98%	0.63%		32.72%
	%sector of municipality	3.73%	0.81%	1.41%	67.54%	24.36%	1.69%		0.39%	0.05%	0.02%		100.00%
<b>214</b>	<b>HOLSTEIN</b>	<b>720,270</b>	<b>0</b>	<b>0</b>	<b>5,786,410</b>	<b>1,381,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,888,605</b>
0.68%	%sector of county sector	0.33%			0.54%	0.39%							0.21%
	%sector of municipality	9.13%			73.35%	17.52%							100.00%
<b>757</b>	<b>JUNIATA</b>	<b>820,070</b>	<b>389,850</b>	<b>385,855</b>	<b>20,240,810</b>	<b>4,382,390</b>	<b>177,055</b>	<b>0</b>	<b>82,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,478,840</b>
2.41%	%sector of county sector	0.38%	1.01%	0.43%	1.88%	1.23%	0.26%		0.00%				0.72%
	%sector of municipality	3.10%	1.47%	1.46%	76.44%	16.55%	0.67%		0.31%				100.00%
<b>880</b>	<b>KENESAW</b>	<b>1,872,440</b>	<b>707,765</b>	<b>843,440</b>	<b>28,883,425</b>	<b>5,664,130</b>	<b>0</b>	<b>0</b>	<b>584,000</b>	<b>150,225</b>	<b>33,625</b>	<b>0</b>	<b>38,739,050</b>
2.81%	%sector of county sector	0.86%	1.83%	0.94%	2.68%	1.59%			0.03%	0.22%	0.09%		1.05%
	%sector of municipality	4.83%	1.83%	2.18%	74.56%	14.62%			1.51%	0.39%	0.09%		100.00%
<b>66</b>	<b>PROSSER</b>	<b>468,330</b>	<b>6,240</b>	<b>1,340</b>	<b>2,120,165</b>	<b>52,275</b>	<b>6,335</b>	<b>0</b>	<b>56,280</b>	<b>0</b>	<b>3,150</b>	<b>0</b>	<b>2,714,115</b>
0.21%	%sector of county sector	0.22%	0.02%	0.00%	0.20%	0.01%	0.01%		0.00%		0.01%		0.07%
	%sector of municipality	17.26%	0.23%	0.05%	78.12%	1.93%	0.23%		2.07%		0.12%		100.00%
<b>235</b>	<b>ROSELAND</b>	<b>780,200</b>	<b>42,815</b>	<b>186,695</b>	<b>6,231,620</b>	<b>2,303,245</b>	<b>145,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,690,240</b>
0.75%	%sector of county sector	0.36%	0.11%	0.21%	0.58%	0.65%	0.21%						0.26%
	%sector of municipality	8.05%	0.44%	1.93%	64.31%	23.77%	1.50%						100.00%
<b>205</b>	<b>TRUMBULL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,405</b>
0.65%	%sector of county sector				0.01%				0.00%				0.01%
	%sector of municipality				74.68%				25.32%				100.00%
<b>27,675 Total Municipalities</b>		<b>49,753,035</b>	<b>11,032,275</b>	<b>18,568,780</b>	<b>880,412,650</b>	<b>308,101,626</b>	<b>20,726,635</b>	<b>0</b>	<b>5,475,615</b>	<b>810,005</b>	<b>285,060</b>	<b>0</b>	<b>1,295,165,681</b>
88.24% %all municip.sect of cnty		22.90%	28.45%	20.77%	81.76%	86.75%	30.31%		0.32%	1.21%	0.73%		35.13%

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Cnty#	County
1	ADAMS

CHART 5

EXHIBIT

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