


## Hayes and Surrounding Counties Grassland Values by LCG's

|    | <b>Uninfluenced Grassland Class</b> |            |            |            |            |            |            |                     | <b>Predominate Grassland Class-Countywide</b> | <b>Location</b> |  |  |  |
|--|-------------------------------------|------------|------------|------------|------------|------------|------------|---------------------|---|-----------------|--|--|--|
| <b>County</b>  | 1G                                  | 2G1        | 2G         | 3G1        | 3G         | 4G1        | 4G         |                     |   |                 |  |  |  |
| Hayes (Current)  | 195                                 | 185        | 185        | 180        | 180        | 175        | 175        | <b>4G - 64.68%</b>  | <b>Subject County</b>                         |                 |  |  |  |
| <b>Hayes +15.86% (Adjustment)</b>  | <b>226</b>                          | <b>214</b> | <b>214</b> | <b>209</b> | <b>209</b> | <b>203</b> | <b>203</b> |                     | " "   |                 |  |  |  |
| Hitchcock (Current)  | 200                                 | 200        | 190        | 190        | 190        | 190        | 190        | <b>4G - 83.93%</b>  | South of Hayes                                |                 |  |  |  |
| <b>Hitchcock +13% (Adjustment)</b>   | <b>226</b>                          | <b>226</b> | <b>215</b> | <b>215</b> | <b>215</b> | <b>215</b> | <b>215</b> | <b>4G - 83.93%</b>  |   |                 |  |  |  |
| Chase  | 225                                 | 225        | 225        | 225        | 220        | 200        | 200        | <b>4G - 67.36%</b>  | West of Hayes                                 |                 |  |  |  |
| Lincoln (Area 3)   | 400                                 | 400        | 400        | 400        | 225        | 225        | 215        | <b>3G - 70.21%</b>  | North of Hayes                                |                 |  |  |  |
| Frontier (Area 1)  | 250                                 | 225        | 225        | 225        | 220        | 220        | 220        | <b>4G - 88.43 %</b> | East of Hayes                                 |                 |  |  |  |
| Red Willow   | 210                                 | 210        | 210        | 210        | 210        | 210        | 210        | <b>4G - 65.25%</b>  | Southeast of Hayes                            |                 |  |  |  |
| <p><b>A review of surrounding counties valuations for 2006 reveal, Hayes County is carrying the lowest value per/acre in each grassland classification group. The 2006 Agricultural Profile (uninfluenced agland-31 sales) Subclass: Majority Land Use 80% (10 sales) shows grass to have a median of 66.46%. The recommended +15.86% increase would bring the median for the grassland to 77.00% in the Majority Land Use &gt; 80%.</b></p> |                                     |            |            |            |            |            |            |                     |   |                 |  |  |  |
| Nebraska Department of Property Assessment & Taxation  |                                     |            |            |            |            |            |            |                     |   |                 |  |  |  |
| Prepared by Marlene Gigax - April 12, 2006   |                                     |            |            |            |            |            |            |                     |   |                 |  |  |  |
| Exhibit 128  |                                     |            |            |            |            |            |            |                     |   |                 |  |  |  |