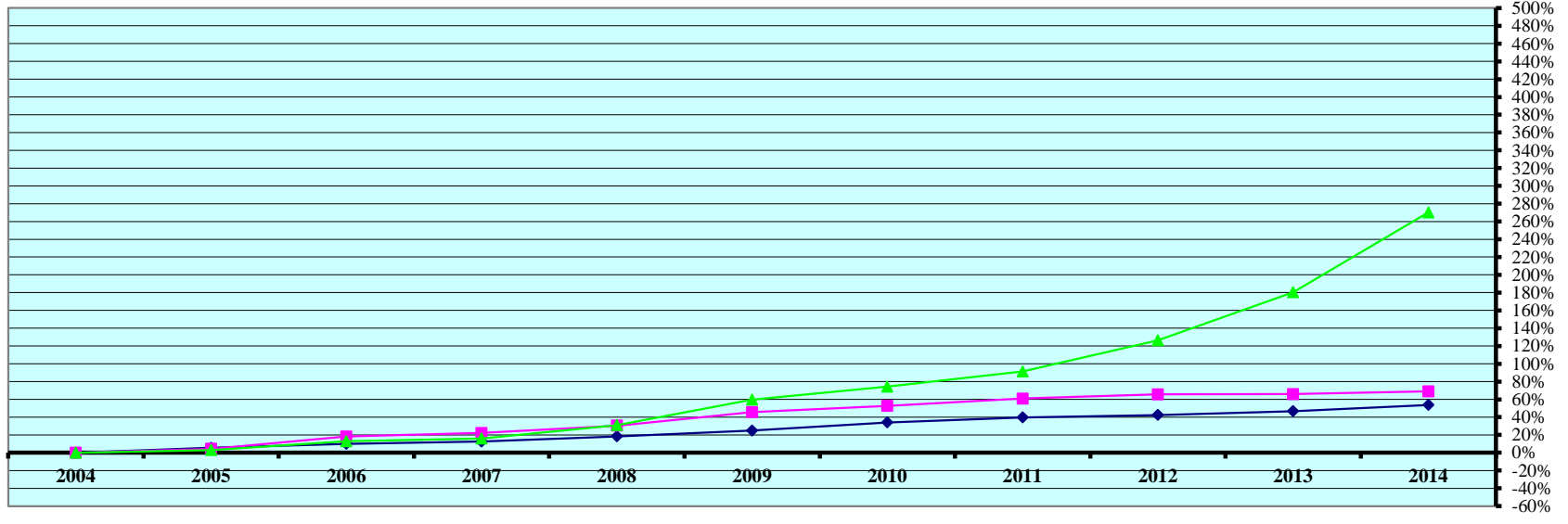


### REAL PROPERTY VALUATIONS - Cumulative %Change 2004-2014



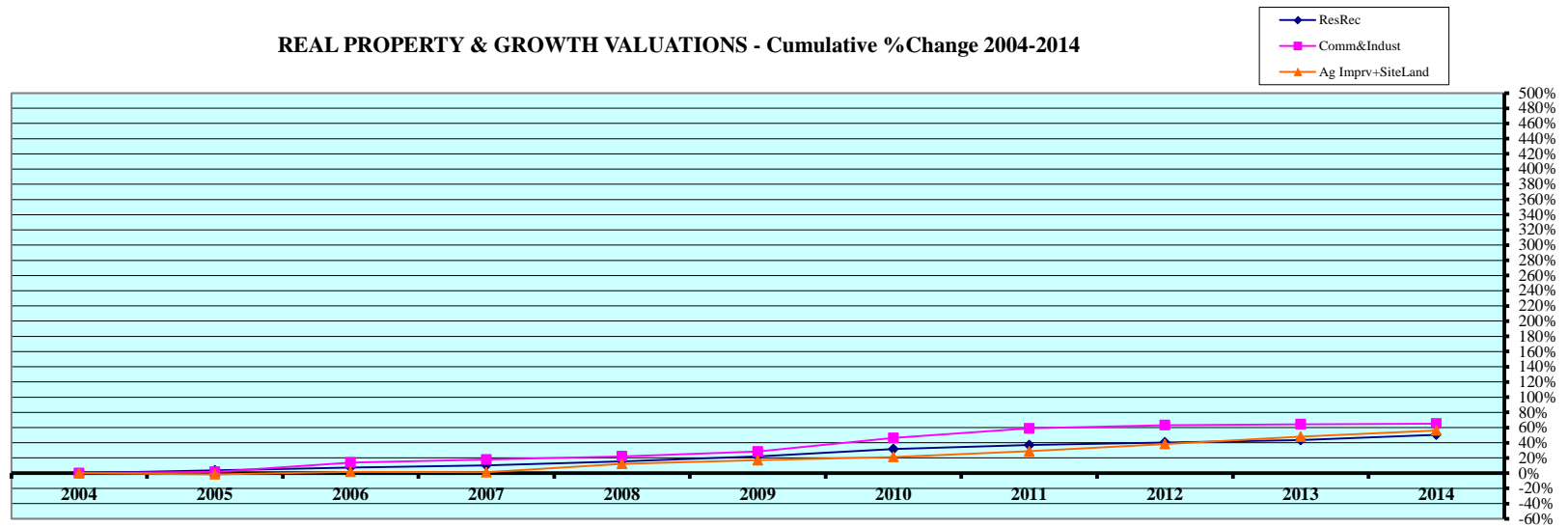
| Tax Year | Residential & Recreational <sup>(1)</sup> |                |          |           | Commercial & Industrial <sup>(1)</sup> |                |          |           | Total Agricultural Land <sup>(1)</sup> |                |          |           |
|----------|---|----------------|----------|-----------|--|----------------|----------|-----------|--|----------------|----------|-----------|
|          | Value                                     | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value                                  | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value                                  | Amnt Value Chg | Ann.%chg | Cmltv%chg |
| 2004     | 890,956,730                               | --             | --       | --        | 366,267,140                            | --             | --       | --        | 542,519,160                            | --             | --       | --        |
| 2005     | 940,645,650                               | 49,688,920     | 5.58%    | 5.58%     | 381,947,140                            | 15,680,000     | 4.28%    | 4.28%     | 558,454,790                            | 15,935,630     | 2.94%    | 2.94%     |
| 2006     | 980,578,395                               | 39,932,745     | 4.25%    | 10.06%    | 433,066,125                            | 51,118,985     | 13.38%   | 18.24%    | 612,591,640                            | 54,136,850     | 9.69%    | 12.92%    |
| 2007     | 1,003,868,485                             | 23,290,090     | 2.38%    | 12.67%    | 447,488,405                            | 14,422,280     | 3.33%    | 22.18%    | 628,329,670                            | 15,738,030     | 2.57%    | 15.82%    |
| 2008     | 1,054,094,060                             | 50,225,575     | 5.00%    | 18.31%    | 477,504,940                            | 30,016,535     | 6.71%    | 30.37%    | 710,769,320                            | 82,439,650     | 13.12%   | 31.01%    |
| 2009     | 1,113,604,465                             | 59,510,405     | 5.65%    | 24.99%    | 533,205,710                            | 55,700,770     | 11.66%   | 45.58%    | 865,654,220                            | 154,884,900    | 21.79%   | 59.56%    |
| 2010     | 1,195,030,640                             | 81,426,175     | 7.31%    | 34.13%    | 558,803,460                            | 25,597,750     | 4.80%    | 52.57%    | 945,197,590                            | 79,543,370     | 9.19%    | 74.22%    |
| 2011     | 1,243,780,870                             | 48,750,230     | 4.08%    | 39.60%    | 589,172,330                            | 30,368,870     | 5.43%    | 60.86%    | 1,038,243,795                          | 93,046,205     | 9.84%    | 91.37%    |
| 2012     | 1,268,991,982                             | 25,211,112     | 2.03%    | 42.43%    | 606,336,730                            | 17,164,400     | 2.91%    | 65.54%    | 1,227,622,430                          | 189,378,635    | 18.24%   | 126.28%   |
| 2013     | 1,307,127,370                             | 38,135,388     | 3.01%    | 46.71%    | 607,756,110                            | 1,419,380      | 0.23%    | 65.93%    | 1,521,775,090                          | 294,152,660    | 23.96%   | 180.50%   |
| 2014     | 1,370,000,922                             | 62,873,552     | 4.81%    | 53.77%    | 619,037,295                            | 11,281,185     | 1.86%    | 69.01%    | 2,008,208,965                          | 486,433,875    | 31.96%   | 270.16%   |

Rate Annual %chg: Residential & Recreational 4.40% Commercial & Industrial 5.39% Agricultural Land 13.98%

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(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: 2004 - 2014 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2015

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2004-2014**



| 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 |              |
| 2004         | 890,956,730                               | 16,341,103   | 1.83%             | 874,615,627             | --                 | --                  | 366,267,140                            | 5,885,660    | 1.61%             | 360,381,480          | --                 | --                  |              |
| 2005         | 940,645,650                               | 17,246,925   | 1.83%             | 923,398,725             | 3.64%              | 3.64%               | 381,947,140                            | 9,650,540    | 2.53%             | 372,296,600          | 1.65%              | 1.65%               |              |
| 2006         | 980,578,395                               | 22,273,928   | 2.27%             | 958,304,467             | 1.88%              | 7.56%               | 433,066,125                            | 15,878,230   | 3.67%             | 417,187,895          | 9.23%              | 13.90%              |              |
| 2007         | 1,003,868,485                             | 21,766,661   | 2.17%             | 982,101,824             | 0.16%              | 10.23%              | 447,488,405                            | 15,508,970   | 3.47%             | 431,979,435          | -0.25%             | 17.94%              |              |
| 2008         | 1,054,094,060                             | 23,104,069   | 2.19%             | 1,030,989,991           | 2.70%              | 15.72%              | 477,504,940                            | 30,167,350   | 6.32%             | 447,337,590          | -0.03%             | 22.13%              |              |
| 2009         | 1,113,604,465                             | 27,710,278   | 2.49%             | 1,085,894,187           | 3.02%              | 21.88%              | 533,205,710                            | 62,955,430   | 11.81%            | 470,250,280          | -1.52%             | 28.39%              |              |
| 2010         | 1,195,030,640                             | 21,353,390   | 1.79%             | 1,173,677,250           | 5.39%              | 31.73%              | 558,803,460                            | 23,173,125   | 4.15%             | 535,630,335          | 0.45%              | 46.24%              |              |
| 2011         | 1,243,780,870                             | 24,440,780   | 1.97%             | 1,219,340,090           | 2.03%              | 36.86%              | 589,172,330                            | 7,213,890    | 1.22%             | 581,958,440          | 4.14%              | 58.89%              |              |
| 2012         | 1,268,991,982                             | 19,653,214   | 1.55%             | 1,249,338,768           | 0.45%              | 40.22%              | 606,336,730                            | 8,668,865    | 1.43%             | 597,667,865          | 1.44%              | 63.18%              |              |
| 2013         | 1,307,127,370                             | 26,609,635   | 2.04%             | 1,280,517,735           | 0.91%              | 43.72%              | 607,756,110                            | 5,598,820    | 0.92%             | 602,157,290          | -0.69%             | 64.40%              |              |
| 2014         | 1,370,000,922                             | 28,941,880   | 2.11%             | 1,341,059,042           | 2.60%              | 50.52%              | 619,037,295                            | 14,003,690   | 2.26%             | 605,033,605          | -0.45%             | 65.19%              |              |
| Rate Ann%chg | <b>4.40%</b>                              |              |                   | Resid & Rec. w/o growth |                    |                     | <b>5.39%</b>                           |              |                   | C & I w/o growth     |                    |                     | <b>1.40%</b> |

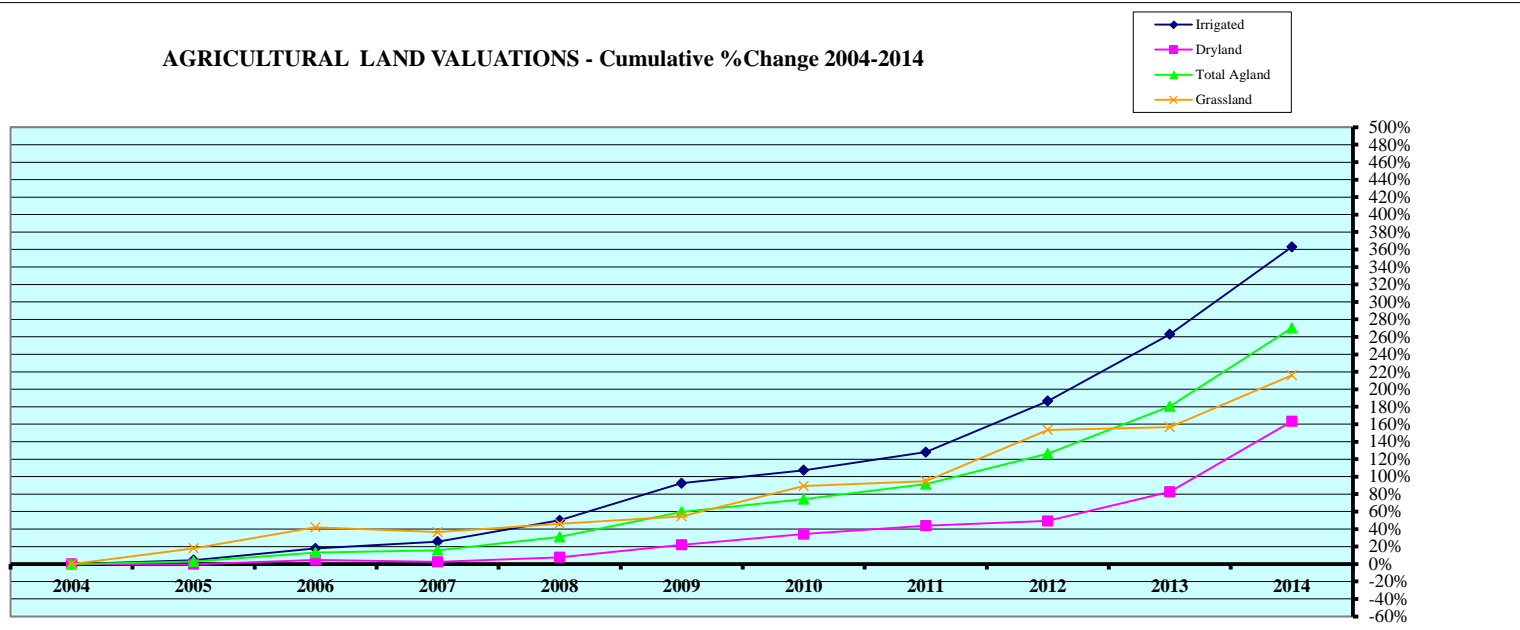
| Tax Year     | Ag Improvements & Site Land <sup>(1)</sup> |                            |                           |                          |                   |                      |                    |                     |
|--------------|--|----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
|              | 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 |
| 2004         | 90,938,670                                 | 63,009,890                 | 153,948,560               | 5,295,880                | 3.44%             | 148,652,680          | --                 | --                  |
| 2005         | 90,703,670                                 | 64,836,570                 | 155,540,240               | 4,016,065                | 2.58%             | 151,524,175          | -1.57%             | -1.57%              |
| 2006         | 93,047,540                                 | 68,380,535                 | 161,428,075               | 4,772,425                | 2.96%             | 156,655,650          | 0.72%              | 1.76%               |
| 2007         | 95,035,085                                 | 72,287,970                 | 167,323,055               | 11,672,494               | 6.98%             | 155,650,561          | -3.58%             | 1.11%               |
| 2008         | 99,963,370                                 | 76,649,195                 | 176,612,565               | 3,724,765                | 2.11%             | 172,887,800          | 3.33%              | 12.30%              |
| 2009         | 104,795,651                                | 80,122,414                 | 184,918,065               | 4,699,174                | 2.54%             | 180,218,891          | 2.04%              | 17.06%              |
| 2010         | 108,892,135                                | 81,435,320                 | 190,327,455               | 3,442,860                | 1.81%             | 186,884,595          | 1.06%              | 21.39%              |
| 2011         | 120,300,842                                | 83,936,398                 | 204,237,240               | 5,985,220                | 2.93%             | 198,252,020          | 4.16%              | 28.78%              |
| 2012         | 127,190,498                                | 94,542,957                 | 221,733,455               | 8,657,725                | 3.90%             | 213,075,730          | 4.33%              | 38.41%              |
| 2013         | 137,354,821                                | 104,935,195                | 242,290,016               | 14,451,650               | 5.96%             | 227,838,366          | 2.75%              | 48.00%              |
| 2014         | 137,464,601                                | 108,450,970                | 245,915,571               | 5,684,205                | 2.31%             | 240,231,366          | -0.85%             | 56.05%              |
| Rate Ann%chg | <b>4.22%</b>                               | <b>5.58%</b>               | <b>4.80%</b>              | Ag Imprv+Site w/o growth |                   |                      | <b>1.24%</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; 2004 - 2014 CTL  
 Growth Value; 2004-2014 Abstract of Asmnt Rpt.  
 NE Dept. of Revenue, Property Assessment Division  
 Prepared as of 03/01/2015

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AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2004-2014



| 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 |
| 2004     | 278,363,775    | --          | --      | --        | 240,219,845 | --          | --      | --        | 23,414,310 | --         | --      | --        |
| 2005     | 290,777,680    | 12,413,905  | 4.46%   | 4.46%     | 239,453,930 | -765,915    | -0.32%  | -0.32%    | 27,610,350 | 4,196,040  | 17.92%  | 17.92%    |
| 2006     | 327,570,395    | 36,792,715  | 12.65%  | 17.68%    | 251,181,175 | 11,727,245  | 4.90%   | 4.56%     | 33,220,925 | 5,610,575  | 20.32%  | 41.88%    |
| 2007     | 349,556,210    | 21,985,815  | 6.71%   | 25.58%    | 246,232,950 | -4,948,225  | -1.97%  | 2.50%     | 31,951,895 | -1,269,030 | -3.82%  | 36.46%    |
| 2008     | 417,351,250    | 67,795,040  | 19.39%  | 49.93%    | 258,488,070 | 12,255,120  | 4.98%   | 7.60%     | 34,227,905 | 2,276,010  | 7.12%   | 46.18%    |
| 2009     | 535,697,635    | 118,346,385 | 28.36%  | 92.45%    | 292,979,080 | 34,491,010  | 13.34%  | 21.96%    | 36,210,010 | 1,982,105  | 5.79%   | 54.65%    |
| 2010     | 577,288,895    | 41,591,260  | 7.76%   | 107.39%   | 322,418,465 | 29,439,385  | 10.05%  | 34.22%    | 44,335,165 | 8,125,155  | 22.44%  | 89.35%    |
| 2011     | 634,634,455    | 57,345,560  | 9.93%   | 127.99%   | 345,627,210 | 23,208,745  | 7.20%   | 43.88%    | 45,620,605 | 1,285,440  | 2.90%   | 94.84%    |
| 2012     | 797,354,525    | 162,720,070 | 25.64%  | 186.44%   | 358,366,480 | 12,739,270  | 3.69%   | 49.18%    | 59,350,625 | 13,730,020 | 30.10%  | 153.48%   |
| 2013     | 1,010,310,465  | 212,955,940 | 26.71%  | 262.95%   | 438,563,030 | 80,196,550  | 22.38%  | 82.57%    | 60,085,670 | 735,045    | 1.24%   | 156.62%   |
| 2014     | 1,288,976,030  | 278,665,565 | 27.58%  | 363.05%   | 632,420,835 | 193,857,805 | 44.20%  | 163.27%   | 74,011,405 | 13,925,735 | 23.18%  | 216.09%   |

Rate Ann.%chg: Irrigated **16.56%** Dryland **10.16%** Grassland **12.20%**

| 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 |
| 2004     | 456,030                   | --        | --      | --        | 65,200                      | --         | --       | --        | 542,519,160        | --          | --      | --        |
| 2005     | 451,515                   | -4,515    | -0.99%  | -0.99%    | 161,315                     | 96,115     | 147.42%  | 147.42%   | 558,454,790        | 15,935,630  | 2.94%   | 2.94%     |
| 2006     | 446,925                   | -4,590    | -1.02%  | -2.00%    | 172,220                     | 10,905     | 6.76%    | 164.14%   | 612,591,640        | 54,136,850  | 9.69%   | 12.92%    |
| 2007     | 400,995                   | -45,930   | -10.28% | -12.07%   | 187,620                     | 15,400     | 8.94%    | 187.76%   | 628,329,670        | 15,738,030  | 2.57%   | 15.82%    |
| 2008     | 369,005                   | -31,990   | -7.98%  | -19.08%   | 333,090                     | 145,470    | 77.53%   | 410.87%   | 710,769,320        | 82,439,650  | 13.12%  | 31.01%    |
| 2009     | 416,700                   | 47,695    | 12.93%  | -8.62%    | 350,795                     | 17,705     | 5.32%    | 438.03%   | 865,654,220        | 154,884,900 | 21.79%  | 59.56%    |
| 2010     | 196,015                   | -220,685  | -52.96% | -57.02%   | 959,050                     | 608,255    | 173.39%  | 1370.94%  | 945,197,590        | 79,543,370  | 9.19%   | 74.22%    |
| 2011     | 227,970                   | 31,955    | 16.30%  | -50.01%   | 12,133,555                  | 11,174,505 | 1165.16% | 18509.75% | 1,038,243,795      | 93,046,205  | 9.84%   | 91.37%    |
| 2012     | 257,050                   | 29,080    | 12.76%  | -43.63%   | 12,293,750                  | 160,195    | 1.32%    | 18755.44% | 1,227,622,430      | 189,378,635 | 18.24%  | 126.28%   |
| 2013     | 255,905                   | -1,145    | -0.45%  | -43.88%   | 12,560,020                  | 266,270    | 2.17%    | 19163.83% | 1,521,775,090      | 294,152,660 | 23.96%  | 180.50%   |
| 2014     | 257,350                   | 1,445     | 0.56%   | -43.57%   | 12,543,345                  | -16,675    | -0.13%   | 19138.26% | 2,008,208,965      | 486,433,875 | 31.96%  | 270.16%   |

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Rate Ann.%chg: Total Agric Land **13.98%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2004-2014** (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 |
| 2004     | 278,438,520    | 163,161 | 1,707              |                     |                       | 240,105,030 | 169,014 | 1,421              |                     |                       | 23,396,830 | 51,579 | 454                |                     |                       |
| 2005     | 286,230,465    | 166,491 | 1,719              | 0.74%               | 0.74%                 | 243,387,405 | 165,513 | 1,471              | 3.51%               | 3.51%                 | 27,550,035 | 51,383 | 536                | 18.20%              | 18.20%                |
| 2006     | 324,607,090    | 173,556 | 1,870              | 8.79%               | 9.60%                 | 253,732,220 | 158,495 | 1,601              | 8.87%               | 12.69%                | 33,336,840 | 51,157 | 652                | 21.54%              | 43.66%                |
| 2007     | 347,076,995    | 185,923 | 1,867              | -0.19%              | 9.39%                 | 248,586,705 | 149,190 | 1,666              | 4.08%               | 17.29%                | 32,179,085 | 49,113 | 655                | 0.54%               | 44.44%                |
| 2008     | 415,602,410    | 198,865 | 2,090              | 11.95%              | 22.46%                | 260,130,455 | 137,153 | 1,897              | 13.83%              | 33.51%                | 34,219,800 | 47,920 | 714                | 8.99%               | 57.43%                |
| 2009     | 535,728,225    | 202,087 | 2,651              | 26.85%              | 55.34%                | 293,320,655 | 133,919 | 2,190              | 15.48%              | 54.18%                | 40,327,605 | 47,336 | 852                | 19.30%              | 87.81%                |
| 2010     | 577,556,345    | 203,768 | 2,834              | 6.92%               | 66.09%                | 322,542,150 | 131,080 | 2,461              | 12.34%              | 73.21%                | 45,177,490 | 50,362 | 897                | 5.29%               | 97.76%                |
| 2011     | 634,516,885    | 208,248 | 3,047              | 7.50%               | 78.55%                | 345,210,050 | 126,986 | 2,718              | 10.48%              | 91.36%                | 45,857,950 | 49,501 | 926                | 3.27%               | 104.23%               |
| 2012     | 799,080,475    | 209,822 | 3,808              | 24.99%              | 123.17%               | 358,406,150 | 125,592 | 2,854              | 4.98%               | 100.88%               | 58,559,795 | 49,411 | 1,185              | 27.93%              | 161.27%               |
| 2013     | 1,010,500,885  | 212,372 | 4,758              | 24.94%              | 178.82%               | 438,175,810 | 122,848 | 3,567              | 24.99%              | 151.07%               | 60,361,005 | 49,318 | 1,224              | 3.27%               | 169.82%               |
| 2014     | 1,286,481,970  | 214,872 | 5,987              | 25.83%              | 250.84%               | 634,700,370 | 120,988 | 5,246              | 47.08%              | 269.27%               | 73,645,680 | 48,650 | 1,514              | 23.68%              | 233.72%               |

Rate Annual %chg Average Value/Acre: 13.37%

13.96%

12.81%

| 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 |
| 2004     | 454,970                   | 6,065 | 75                 |                     |                       | 69,255                      | 892   | 78                 |                     |                       | 542,464,605                            | 390,712 | 1,388              |                     |                       |
| 2005     | 452,770                   | 6,035 | 75                 | 0.00%               | 0.00%                 | 150,070                     | 1,293 | 116                | 49.60%              | 49.60%                | 557,770,745                            | 390,714 | 1,428              | 2.82%               | 2.82%                 |
| 2006     | 447,045                   | 5,959 | 75                 | 0.00%               | 0.00%                 | 162,515                     | 1,364 | 119                | 2.62%               | 53.52%                | 612,285,710                            | 390,531 | 1,568              | 9.83%               | 12.92%                |
| 2007     | 401,875                   | 5,357 | 75                 | 0.00%               | 0.00%                 | 187,435                     | 1,628 | 115                | -3.36%              | 48.36%                | 628,432,095                            | 391,210 | 1,606              | 2.46%               | 15.70%                |
| 2008     | 363,765                   | 4,849 | 75                 | 0.00%               | 0.00%                 | 334,245                     | 1,580 | 212                | 83.77%              | 172.63%               | 710,650,675                            | 390,366 | 1,820              | 13.33%              | 31.12%                |
| 2009     | 415,205                   | 4,615 | 90                 | 19.94%              | 19.94%                | 411,870                     | 1,323 | 311                | 47.13%              | 301.12%               | 870,203,560                            | 389,280 | 2,235              | 22.79%              | 61.01%                |
| 2010     | 189,400                   | 2,106 | 90                 | -0.03%              | 19.90%                | 494,055                     | 1,680 | 294                | -5.51%              | 279.02%               | 945,959,440                            | 388,996 | 2,432              | 8.78%               | 75.15%                |
| 2011     | 224,445                   | 2,495 | 90                 | 0.02%               | 19.92%                | 479,090                     | 1,458 | 329                | 11.69%              | 323.32%               | 1,026,288,420                          | 388,689 | 2,640              | 8.58%               | 90.17%                |
| 2012     | 254,350                   | 2,543 | 100                | 11.17%              | 33.31%                | 2,930,025                   | 3,434 | 853                | 159.72%             | 999.45%               | 1,219,230,795                          | 390,803 | 3,120              | 18.16%              | 124.71%               |
| 2013     | 255,655                   | 2,557 | 100                | -0.01%              | 33.29%                | 2,936,275                   | 3,438 | 854                | 0.10%               | 1000.57%              | 1,512,229,630                          | 390,532 | 3,872              | 24.12%              | 178.90%               |
| 2014     | 254,990                   | 2,550 | 100                | 0.00%               | 33.29%                | 3,001,810                   | 3,493 | 859                | 0.61%               | 1007.34%              | 1,998,084,820                          | 390,554 | 5,116              | 32.12%              | 268.48%               |

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**PLATTE**

Rate Annual %chg Average Value/Acre: 13.93%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2004 - 2014 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2015

