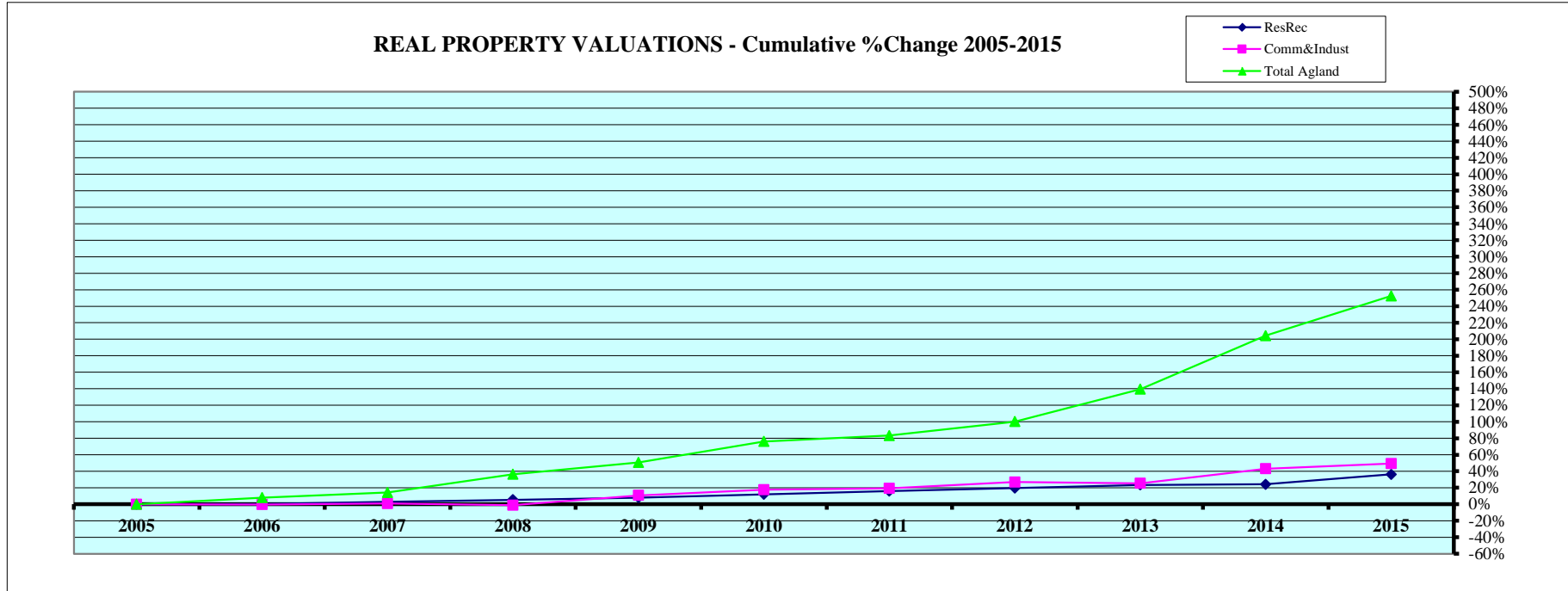


## REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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	176,198,815	--	--	--	60,496,405	--	--	--	494,967,700	--	--	--
2006	176,654,560	455,745	0.26%	0.26%	60,325,940	-170,465	-0.28%	-0.28%	534,780,530	39,812,830	8.04%	8.04%
2007	181,332,415	4,677,855	2.65%	2.91%	61,004,640	678,700	1.13%	0.84%	565,287,395	30,506,865	5.70%	14.21%
2008	185,791,355	4,458,940	2.46%	5.44%	59,855,520	-1,149,120	-1.88%	-1.06%	675,301,420	110,014,025	19.46%	36.43%
2009	190,198,355	4,407,000	2.37%	7.95%	66,980,710	7,125,190	11.90%	10.72%	746,135,150	70,833,730	10.49%	50.74%
2010	197,241,775	7,043,420	3.70%	11.94%	71,139,075	4,158,365	6.21%	17.59%	871,418,035	125,282,885	16.79%	76.06%
2011	204,030,205	6,788,430	3.44%	15.80%	72,126,005	986,930	1.39%	19.22%	906,813,610	35,395,575	4.06%	83.21%
2012	210,868,180	6,837,975	3.35%	19.68%	76,715,335	4,589,330	6.36%	26.81%	990,834,990	84,021,380	9.27%	100.18%
2013	217,318,670	6,450,490	3.06%	23.34%	75,807,860	-907,475	-1.18%	25.31%	1,184,869,090	194,034,100	19.58%	139.38%
2014	218,741,650	1,422,980	0.65%	24.14%	86,586,125	10,778,265	14.22%	43.13%	1,506,400,210	321,531,120	27.14%	204.34%
2015	239,936,930	21,195,280	9.69%	36.17%	90,340,505	3,754,380	4.34%	49.33%	1,744,875,475	238,475,265	15.83%	252.52%

Rate Annual %chg: Residential & Recreational 3.14%

Commercial & Industrial 4.09%

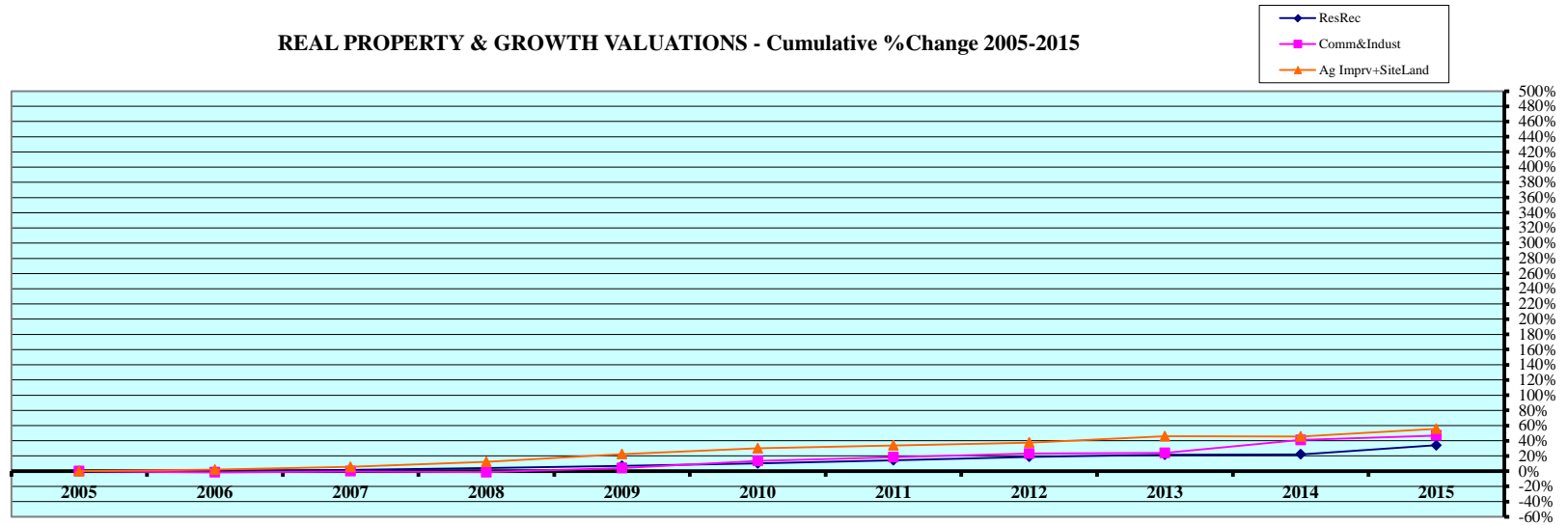
Agricultural Land 13.43%

Cnty# 20  
County CUMING

CHART 1      EXHIBIT      20B      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	176,198,815	1,583,490	0.90%	174,615,325	--	--	60,496,405	1,094,730	1.81%	59,401,675	--	--	
2006	176,654,560	2,064,185	1.17%	174,590,375	-0.91%	-0.91%	60,325,940	704,540	1.17%	59,621,400	-1.45%	-1.45%	
2007	181,332,415	1,770,950	0.98%	179,561,465	1.65%	1.91%	61,004,640	582,490	0.95%	60,422,150	0.16%	-0.12%	
2008	185,791,355	2,438,955	1.31%	183,352,400	1.11%	4.06%	59,855,520	160,530	0.27%	59,694,990	-2.15%	-1.32%	
2009	190,198,355	1,839,565	0.97%	188,358,790	1.38%	6.90%	66,980,710	4,081,230	6.09%	62,899,480	5.09%	3.97%	
2010	197,241,775	2,893,415	1.47%	194,348,360	2.18%	10.30%	71,139,075	2,577,015	3.62%	68,562,060	2.36%	13.33%	
2011	204,030,205	2,644,505	1.30%	201,385,700	2.10%	14.29%	72,126,005	398,170	0.55%	71,727,835	0.83%	18.57%	
2012	210,868,180	1,353,955	0.64%	209,514,225	2.69%	18.91%	76,715,335	2,150,755	2.80%	74,564,580	3.38%	23.25%	
2013	217,318,670	2,880,095	1.33%	214,438,575	1.69%	21.70%	75,807,860	748,610	0.99%	75,059,250	-2.16%	24.07%	
2014	218,741,650	3,448,665	1.58%	215,292,985	-0.93%	22.19%	86,586,125	1,255,500	1.45%	85,330,625	12.56%	41.05%	
2015	239,936,930	3,718,055	1.55%	236,218,875	7.99%	34.06%	90,340,505	1,409,905	1.56%	88,930,600	2.71%	47.00%	
Rate Ann%chg	<b>3.14%</b>			Resid & Rec. w/o growth			<b>4.09%</b>			C & I w/o growth			<b>2.13%</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	52,687,200	46,080,060	98,767,260	1,150,647	1.17%	97,616,613	--	--
2006	55,726,315	47,672,335	103,398,650	2,574,375	2.49%	100,824,275	2.08%	2.08%
2007	58,600,040	48,453,590	107,053,630	2,659,925	2.48%	104,393,705	0.96%	5.70%
2008	62,542,895	52,233,160	114,776,055	4,001,910	3.49%	110,774,145	3.48%	12.16%
2009	66,624,985	57,269,950	123,894,935	2,813,910	2.27%	121,081,025	5.49%	22.59%
2010	66,148,705	65,205,935	131,354,640	2,712,855	2.07%	128,641,785	3.83%	30.25%
2011	66,046,140	68,910,145	134,956,285	2,781,410	2.06%	132,174,875	0.62%	33.82%
2012	65,965,550	75,521,655	141,487,205	5,560,460	3.93%	135,926,745	0.72%	37.62%
2013	69,367,150	79,593,965	148,961,115	4,931,875	3.31%	144,029,240	1.80%	45.83%
2014	70,753,825	78,420,650	149,174,475	5,388,815	3.61%	143,785,660	-3.47%	45.58%
2015	72,755,790	85,481,891	158,237,681	4,420,965	2.79%	153,816,716	3.11%	55.74%
Rate Ann%chg	<b>3.28%</b>	<b>6.37%</b>	<b>4.83%</b>	Ag Imprv+Site w/o growth			<b>1.86%</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.

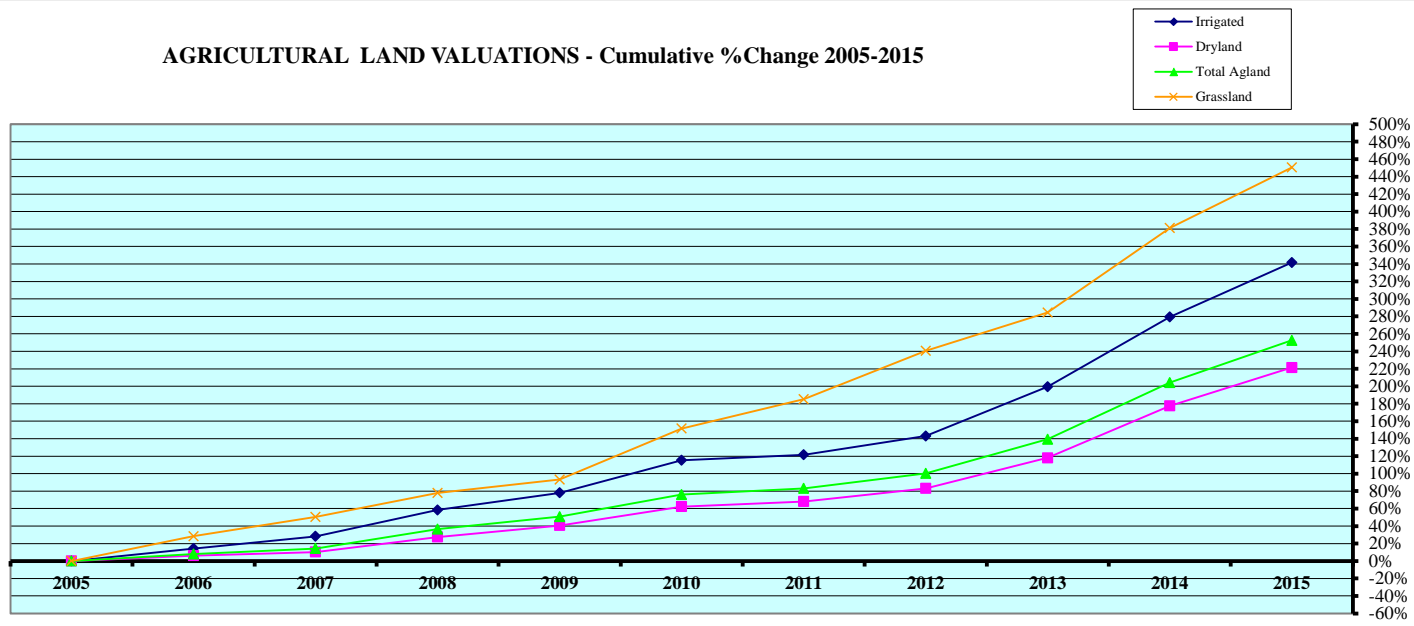
Sources:  
Value; 2005 - 2015 CTL  
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 20  
County CUMING

CHART 2

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	73,989,185	--	--	--	403,971,675	--	--	--	14,732,795	--	--	--
2006	84,509,840	10,520,655	14.22%	14.22%	428,912,515	24,940,840	6.17%	6.17%	18,909,595	4,176,800	28.35%	28.35%
2007	94,827,455	10,317,615	12.21%	28.16%	445,566,150	16,653,635	3.88%	10.30%	22,146,965	3,237,370	17.12%	50.32%
2008	117,143,710	22,316,255	23.53%	58.33%	514,765,840	69,199,690	15.53%	27.43%	26,195,785	4,048,820	18.28%	77.81%
2009	131,726,750	14,583,040	12.45%	78.04%	568,177,690	53,411,850	10.38%	40.65%	28,469,035	2,273,250	8.68%	93.24%
2010	159,257,145	27,530,395	20.90%	115.24%	655,422,125	87,244,435	15.36%	62.24%	37,074,455	8,605,420	30.23%	151.65%
2011	163,920,500	4,663,355	2.93%	121.55%	679,220,225	23,798,100	3.63%	68.14%	42,020,090	4,945,635	13.34%	185.21%
2012	179,836,855	15,916,355	9.71%	143.06%	739,617,575	60,397,350	8.89%	83.09%	50,189,135	8,169,045	19.44%	240.66%
2013	221,626,350	41,789,495	23.24%	199.54%	880,822,595	141,205,020	19.09%	118.04%	56,633,635	6,444,500	12.84%	284.41%
2014	280,662,790	59,036,440	26.64%	279.33%	1,121,166,815	240,344,220	27.29%	177.54%	70,903,360	14,269,725	25.20%	381.26%
2015	326,758,805	46,096,015	16.42%	341.63%	1,298,139,075	176,972,260	15.78%	221.34%	81,094,900	10,191,540	14.37%	450.44%

Rate Ann.%chg: Irrigated **16.01%** Dryland **12.38%** Grassland **18.60%**

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	2,231,455	--	--	--	42,590	--	--	--	494,967,700	--	--	--
2006	2,409,535	178,080	7.98%	7.98%	39,045	-3,545	-8.32%	-8.32%	534,780,530	39,812,830	8.04%	8.04%
2007	2,701,240	291,705	12.11%	21.05%	45,585	6,540	16.75%	7.03%	565,287,395	30,506,865	5.70%	14.21%
2008	3,371,400	670,160	24.81%	51.09%	13,824,685	13,779,100	30227.27%	32359.93%	675,301,420	110,014,025	19.46%	36.43%
2009	3,764,835	393,435	11.67%	68.72%	13,996,840	172,155	1.25%	32764.15%	746,135,150	70,833,730	10.49%	50.74%
2010	3,788,625	23,790	0.63%	69.78%	15,875,685	1,878,845	13.42%	37175.62%	871,418,035	125,282,885	16.79%	76.06%
2011	2,815,445	-973,180	-25.69%	26.17%	18,837,350	2,961,665	18.66%	44129.51%	906,813,610	35,395,575	4.06%	83.21%
2012	1,795,480	-1,019,965	-36.23%	-19.54%	19,395,945	558,595	2.97%	45441.08%	990,834,990	84,021,380	9.27%	100.18%
2013	2,340,825	545,345	30.37%	4.90%	23,445,685	4,049,740	20.88%	54949.74%	1,184,869,090	194,034,100	19.58%	139.38%
2014	675,940	-1,664,885	-71.12%	-69.71%	32,991,305	9,545,620	40.71%	77362.56%	1,506,400,210	321,531,120	27.14%	204.34%
2015	835,390	159,450	23.59%	-62.56%	38,047,305	5,056,000	15.33%	89233.89%	1,744,875,475	238,475,265	15.83%	252.52%

Cnty# **20**  
County **CUMING**

Rate Ann.%chg: Total Agric Land **13.43%**

**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	67,187,490	40,946	1,641			409,926,215	266,822	1,536			14,897,790	27,841	535		
2006	84,348,385	46,696	1,806	10.08%	10.08%	429,156,985	261,439	1,642	6.85%	6.85%	18,894,355	27,338	691	29.16%	29.16%
2007	94,020,530	48,893	1,923	6.46%	17.19%	448,583,015	259,293	1,730	5.39%	12.61%	19,414,035	27,340	710	2.74%	32.70%
2008	116,389,710	50,517	2,304	19.81%	40.41%	516,396,490	250,990	2,057	18.93%	33.92%	25,950,675	29,368	884	24.44%	65.14%
2009	130,652,015	51,866	2,519	9.34%	53.52%	568,817,325	249,125	2,283	10.98%	48.62%	28,531,575	29,752	959	8.52%	79.21%
2010	158,601,255	53,327	2,974	18.06%	81.25%	657,405,635	247,005	2,662	16.57%	73.24%	37,059,635	31,016	1,195	24.60%	123.29%
2011	163,386,750	53,836	3,035	2.04%	84.95%	684,797,490	244,773	2,798	5.12%	82.10%	39,394,950	34,211	1,152	-3.62%	115.20%
2012	179,469,435	54,628	3,285	8.25%	100.21%	740,907,085	241,958	3,062	9.45%	99.31%	50,322,580	37,967	1,325	15.10%	147.69%
2013	221,096,955	55,581	3,978	21.08%	142.43%	880,999,780	241,249	3,652	19.26%	137.70%	56,931,945	37,196	1,531	15.48%	186.03%
2014	280,201,815	56,090	4,996	25.58%	204.45%	1,121,176,220	240,793	4,656	27.50%	203.07%	71,129,090	35,837	1,985	29.68%	270.92%
2015	325,561,860	56,579	5,754	15.18%	250.67%	1,296,117,995	240,134	5,397	15.92%	251.32%	81,634,380	35,488	2,300	15.90%	329.88%

Rate Annual %chg Average Value/Acre: 13.37%

13.39%

15.70%

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	2,243,390	12,463	180			42,590	142	300			494,297,475	348,214	1,420		
2006	2,408,220	12,356	195	8.28%	8.28%	39,045	142	275	-8.32%	-8.32%	534,846,990	347,971	1,537	8.28%	8.28%
2007	2,734,045	12,149	225	15.46%	25.02%	42,590	142	300	9.08%	0.00%	564,794,215	347,817	1,624	5.65%	14.39%
2008	3,429,200	11,430	300	33.31%	66.67%	13,586,745	4,941	2,750	816.71%	816.71%	675,752,820	347,246	1,946	19.84%	37.09%
2009	3,873,480	11,066	350	16.67%	94.45%	13,733,670	5,018	2,737	-0.49%	812.25%	745,608,065	346,828	2,150	10.47%	51.44%
2010	3,838,705	9,597	400	14.28%	122.22%	15,464,470	5,292	2,922	6.79%	874.18%	872,369,700	346,236	2,520	17.20%	77.49%
2011	2,884,020	7,150	403	0.84%	124.09%	18,414,345	5,287	3,483	19.18%	1061.01%	908,877,555	345,257	2,632	4.48%	85.45%
2012	1,389,280	4,429	314	-22.23%	74.27%	18,758,310	5,386	3,483	0.00%	1061.04%	990,846,690	344,368	2,877	9.30%	102.69%
2013	2,353,110	4,486	525	67.21%	191.39%	22,881,605	5,624	4,069	16.81%	1256.26%	1,184,263,395	344,137	3,441	19.60%	142.42%
2014	678,550	3,581	189	-63.87%	5.27%	32,976,315	9,910	3,328	-18.21%	1009.23%	1,506,161,990	346,211	4,350	26.42%	206.47%
2015	833,730	3,667	227	20.00%	26.33%	37,872,715	9,782	3,872	16.34%	1190.53%	1,742,020,680	345,651	5,040	15.85%	255.04%

20  
**CUMING**

Rate Annual %chg Average Value/Acre: 13.51%

(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
9,139	CUMING	120,464,613	4,912,607	1,088,612	236,789,260	77,583,320	12,757,185	3,147,670	1,744,875,475	72,755,790	85,481,891	0	2,359,856,423
cnty.sector.value % of total value:		5.10%	0.21%	0.05%	10.03%	3.29%	0.54%	0.13%	73.94%	3.08%	3.62%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
495	BANCROFT	487,288	210,404	19,630	12,918,465	2,894,605	0	0	0	0	0	0	16,530,392
5.42%	%sector of county sector	0.40%	4.28%	1.80%	5.46%	3.73%							0.70%
	%sector of municipality	2.95%	1.27%	0.12%	78.15%	17.51%							100.00%
678	BEEEMER	1,714,618	223,644	18,098	12,217,010	4,126,495	0	0	0	0	0	0	18,299,865
7.42%	%sector of county sector	1.42%	4.55%	1.66%	5.16%	5.32%							0.78%
	%sector of municipality	9.37%	1.22%	0.10%	66.76%	22.55%							100.00%
3,368	WEST POINT	9,246,543	1,016,338	227,753	126,835,010	41,249,415	5,339,765	0	0	0	0	0	183,914,824
36.85%	%sector of county sector	7.68%	20.69%	20.92%	53.56%	53.17%	41.86%						7.79%
	%sector of municipality	5.03%	0.55%	0.12%	68.96%	22.43%	2.90%						100.00%
1,170	WISNER	1,541,605	567,378	38,944	38,365,635	8,007,775	0	0	0	0	0	0	48,521,337
12.80%	%sector of county sector	1.28%	11.55%	3.58%	16.20%	10.32%							2.06%
	%sector of municipality	3.18%	1.17%	0.08%	79.07%	16.50%							100.00%
5,711	Total Municipalities	12,990,054	2,017,764	304,425	190,336,120	56,278,290	5,339,765	0	0	0	0	0	267,266,418
62.49%	%all municip.sect of cnty	10.78%	41.07%	27.96%	80.38%	72.54%	41.86%						11.33%

Cnty#	County
20	CUMING

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

CHART 5

EXHIBIT

20B

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