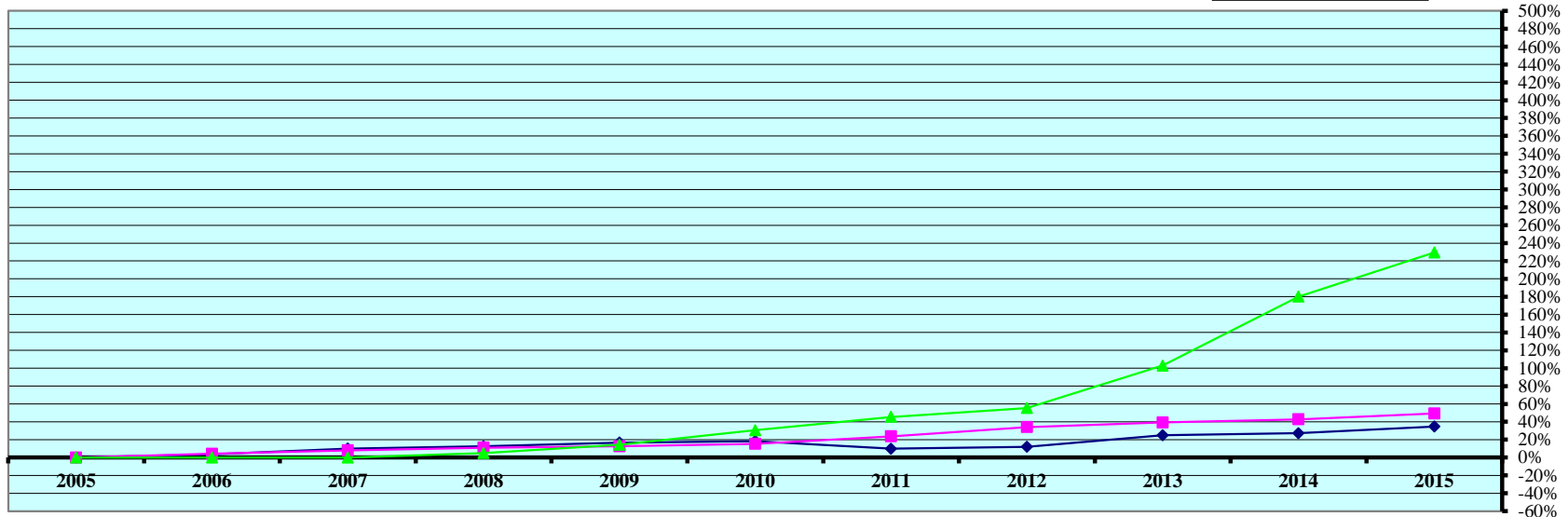


REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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
2005	525,396,216	--	--	--	159,151,846	--	--	--	498,399,188	--	--	--
2006	544,634,150	19,237,934	3.66%	3.66%	165,830,792	6,678,946	4.20%	4.20%	498,543,948	144,760	0.03%	0.03%
2007	577,787,734	33,153,584	6.09%	9.97%	171,942,942	6,112,150	3.69%	8.04%	497,673,273	-870,675	-0.17%	-0.15%
2008	591,925,566	14,137,832	2.45%	12.66%	176,801,833	4,858,891	2.83%	11.09%	523,705,065	26,031,792	5.23%	5.08%
2009	613,330,856	21,405,290	3.62%	16.74%	179,113,454	2,311,621	1.31%	12.54%	569,492,808	45,787,743	8.74%	14.26%
2010	622,215,727	8,884,871	1.45%	18.43%	183,388,037	4,274,583	2.39%	15.23%	650,298,017	80,805,209	14.19%	30.48%
2011	577,103,245	-45,112,482	-7.25%	9.84%	196,765,240	13,377,203	7.29%	23.63%	725,065,990	74,767,973	11.50%	45.48%
2012	587,681,526	10,578,281	1.83%	11.85%	213,323,805	16,558,565	8.42%	34.04%	774,575,677	49,509,687	6.83%	55.41%
2013	655,852,170	68,170,644	11.60%	24.83%	221,466,541	8,142,736	3.82%	39.15%	1,011,158,114	236,582,437	30.54%	102.88%
2014	668,039,748	12,187,578	1.86%	27.15%	227,126,167	5,659,626	2.56%	42.71%	1,395,591,635	384,433,521	38.02%	180.01%
2015	707,005,113	38,965,365	5.83%	34.57%	237,585,741	10,459,574	4.61%	49.28%	1,641,643,143	246,051,508	17.63%	229.38%

Rate Annual %chg: Residential & Recreational **3.01%**

Commercial & Industrial **4.09%**

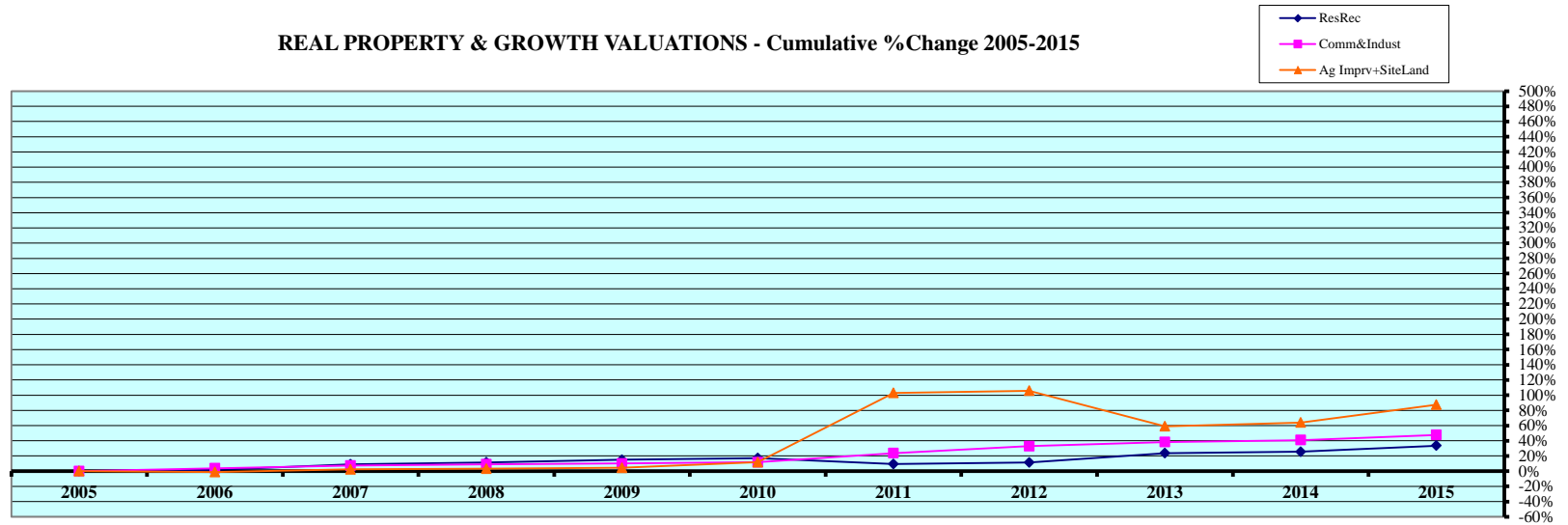
Agricultural Land **12.66%**

Cnty# **24**
County **DAWSON**

CHART 1 EXHIBIT 24B 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 ⁽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	
2005	525,396,216	5,633,974	1.07%	519,762,242	--	--	159,151,846	4,471,529	2.81%	154,680,317	--	--	
2006	544,634,150	9,340,758	1.72%	535,293,392	1.88%	1.88%	165,830,792	739,740	0.45%	165,091,052	3.73%	3.73%	
2007	577,787,734	5,393,454	0.93%	572,394,280	5.10%	8.95%	171,942,942	935,635	0.54%	171,007,307	3.12%	7.45%	
2008	591,925,566	5,421,339	0.92%	586,504,227	1.51%	11.63%	176,801,833	3,345,905	1.89%	173,455,928	0.88%	8.99%	
2009	613,330,856	9,369,122	1.53%	603,961,734	2.03%	14.95%	179,113,454	3,903,990	2.18%	175,209,464	-0.90%	10.09%	
2010	622,215,727	5,702,457	0.92%	616,513,270	0.52%	17.34%	183,388,037	5,511,020	3.01%	177,877,017	-0.69%	11.77%	
2011	577,103,245	2,374,944	0.41%	574,728,301	-7.63%	9.39%	196,765,240	34,481	0.02%	196,730,759	7.28%	23.61%	
2012	587,681,526	3,037,043	0.52%	584,644,483	1.31%	11.28%	213,323,805	1,858,302	0.87%	211,465,503	7.47%	32.87%	
2013	655,852,170	5,599,093	0.85%	650,253,077	10.65%	23.76%	221,466,541	1,469,330	0.66%	219,997,211	3.13%	38.23%	
2014	668,039,748	8,613,745	1.29%	659,426,003	0.54%	25.51%	227,126,167	3,004,885	1.32%	224,121,282	1.20%	40.82%	
2015	707,005,113	5,128,780	0.73%	701,876,333	5.07%	33.59%	237,585,741	2,412,203	1.02%	235,173,538	3.54%	47.77%	
Rate Ann%chg	3.01%			Resid & Rec. w/o growth			4.09%			C & I w/o growth			2.88%

Tax Year	Ag Improvements & Site Land ⁽¹⁾					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2005	65,124,174	22,300,686	87,424,860	1,350,002	1.54%	--	--
2006	66,004,394	23,709,759	89,714,153	3,285,467	3.66%	-1.14%	-1.14%
2007	66,645,195	24,781,748	91,426,943	1,927,752	2.11%	-0.24%	2.37%
2008	67,199,871	25,836,174	93,036,045	2,838,026	3.05%	-1.34%	3.17%
2009	68,536,679	28,180,392	96,717,071	5,463,167	5.65%	-1.92%	4.38%
2010	72,190,854	35,119,265	107,310,119	9,621,289	8.97%	1.00%	11.74%
2011	126,030,459	53,266,570	179,297,029	1,826,537	1.02%	65.38%	103.00%
2012	126,319,177	59,278,775	185,597,952	5,628,199	3.03%	0.38%	105.86%
2013	82,801,209	61,221,872	144,023,081	4,899,930	3.40%	-25.04%	59.13%
2014	84,405,233	64,518,622	148,923,855	5,553,356	3.73%	-0.45%	63.99%
2015	92,479,298	74,208,181	166,687,479	2,874,433	1.72%	10.00%	87.38%
Rate Ann%chg	3.57%	12.78%	6.67%	Ag Imprv+Site w/o growth		4.66%	

(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.

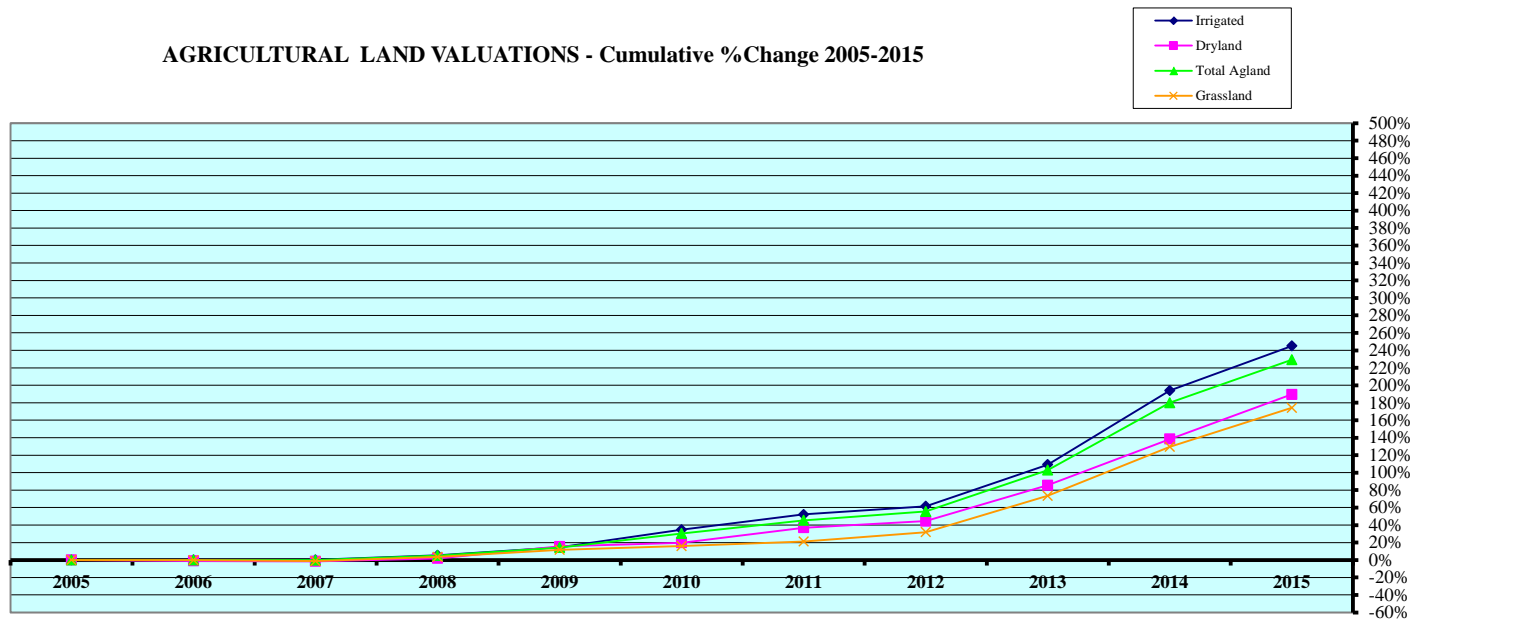
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 24
County DAWSON

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	378,060,183	--	--	--	19,436,402	--	--	--	95,916,073	--	--	--
2006	378,516,496	456,313	0.12%	0.12%	19,229,681	-206,721	-1.06%	-1.06%	95,814,200	-101,873	-0.11%	-0.11%
2007	378,771,531	255,035	0.07%	0.19%	19,157,470	-72,211	-0.38%	-1.44%	94,687,196	-1,127,004	-1.18%	-1.28%
2008	398,072,967	19,301,436	5.10%	5.29%	19,795,884	638,414	3.33%	1.85%	99,231,405	4,544,209	4.80%	3.46%
2009	433,391,281	35,318,314	8.87%	14.64%	22,446,191	2,650,307	13.39%	15.49%	107,052,181	7,820,776	7.88%	11.61%
2010	509,325,741	75,934,460	17.52%	34.72%	23,292,293	846,102	3.77%	19.84%	111,275,079	4,222,898	3.94%	16.01%
2011	575,250,736	65,924,995	12.94%	52.16%	26,611,275	3,318,982	14.25%	36.91%	116,140,832	4,865,753	4.37%	21.09%
2012	610,173,692	34,922,956	6.07%	61.40%	28,068,375	1,457,100	5.48%	44.41%	126,472,158	10,331,326	8.90%	31.86%
2013	790,938,354	180,764,662	29.63%	109.21%	36,042,108	7,973,733	28.41%	85.44%	166,295,951	39,823,793	31.49%	73.38%
2014	1,111,112,004	320,173,650	40.48%	193.90%	46,352,094	10,309,986	28.61%	138.48%	220,218,537	53,922,586	32.43%	129.60%
2015	1,304,575,715	193,463,711	17.41%	245.07%	56,272,168	9,920,074	21.40%	189.52%	262,905,140	42,686,603	19.38%	174.10%

Rate Ann.%chg: Irrigated Dryland Grassland

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
2005	158,227	--	--	--	4,828,303	--	--	--	498,399,188	--	--	--
2006	157,022	-1,205	-0.76%	-0.76%	4,826,549	-1,754	-0.04%	-0.04%	498,543,948	144,760	0.03%	0.03%
2007	155,808	-1,214	-0.77%	-1.53%	4,901,268	74,719	1.55%	1.51%	497,673,273	-870,675	-0.17%	-0.15%
2008	209,017	53,209	34.15%	32.10%	6,395,792	1,494,524	30.49%	32.46%	523,705,065	26,031,792	5.23%	5.08%
2009	207,363	-1,654	-0.79%	31.05%	6,395,792	0	0.00%	32.46%	569,492,808	45,787,743	8.74%	14.26%
2010	90,226	-117,137	-56.49%	-42.98%	6,314,678	-81,114	-1.27%	30.78%	650,298,017	80,805,209	14.19%	30.48%
2011	89,961	-265	-0.29%	-43.14%	6,973,186	658,508	10.43%	44.42%	725,065,990	74,767,973	11.50%	45.48%
2012	89,019	-942	-1.05%	-43.74%	9,772,433	2,799,247	40.14%	102.40%	774,575,677	49,509,687	6.83%	55.41%
2013	127,046	38,027	42.72%	-19.71%	17,754,655	7,982,222	81.68%	267.72%	1,011,158,114	236,582,437	30.54%	102.88%
2014	128,401	1,355	1.07%	-18.85%	17,780,599	25,944	0.15%	268.26%	1,395,591,635	384,433,521	38.02%	180.01%
2015	127,351	-1,050	-0.82%	-19.51%	17,762,769	-17,830	-0.10%	267.89%	1,641,643,143	246,051,508	17.63%	229.38%

Cnty#
County

Rate Ann.%chg: Total Agric Land

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (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
2005	378,049,128	276,350	1,368			19,454,132	37,629	517			95,921,047	270,580	355		
2006	378,216,040	276,527	1,368	-0.02%	-0.02%	19,396,675	37,515	517	0.01%	0.01%	95,843,317	270,370	354	0.00%	0.00%
2007	378,664,863	277,026	1,367	-0.06%	-0.08%	19,132,622	36,964	518	0.11%	0.12%	94,702,736	270,067	351	-1.08%	-1.08%
2008	397,879,725	278,560	1,428	4.50%	4.41%	19,732,818	36,238	545	5.20%	5.33%	99,227,598	269,471	368	5.01%	3.87%
2009	433,447,812	279,660	1,550	8.51%	13.30%	22,268,232	35,583	626	14.92%	21.05%	106,881,101	269,339	397	7.77%	11.94%
2010	509,159,759	289,236	1,760	13.58%	28.68%	23,554,933	33,157	710	13.52%	37.41%	111,578,682	266,916	418	5.34%	17.92%
2011	575,261,303	289,058	1,990	13.05%	45.48%	26,603,603	33,225	801	12.71%	54.87%	115,979,295	266,203	436	4.22%	22.90%
2012	610,259,310	289,014	2,112	6.10%	54.35%	28,254,364	33,111	853	6.57%	65.05%	126,329,552	266,630	474	8.75%	33.65%
2013	792,058,164	288,796	2,743	29.89%	100.48%	36,106,663	33,041	1,093	28.06%	111.37%	165,862,375	266,944	621	31.14%	75.27%
2014	1,111,938,513	288,390	3,856	40.58%	181.85%	46,320,515	32,706	1,416	29.60%	173.94%	220,039,278	267,716	822	32.28%	131.85%
2015	1,305,705,465	288,089	4,532	17.55%	231.31%	55,799,835	32,692	1,707	20.52%	230.14%	262,866,293	268,028	981	19.32%	176.65%

Rate Annual %chg Average Value/Acre: 12.73%

12.69%

10.71%

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
2005	158,264	6,337	25			4,730,803	19,377	244			498,313,374	610,272	817		
2006	157,996	6,327	25	0.00%	0.00%	4,828,181	19,376	249	2.06%	2.06%	498,442,209	610,114	817	0.05%	0.05%
2007	155,896	6,243	25	0.00%	0.00%	4,901,268	19,350	253	1.65%	3.75%	497,557,385	609,650	816	-0.10%	-0.05%
2008	209,042	5,986	35	39.83%	39.83%	6,349,223	19,432	327	29.00%	33.83%	523,398,406	609,687	858	5.19%	5.13%
2009	207,433	5,940	35	0.00%	39.83%	6,395,792	19,587	327	-0.06%	33.74%	569,200,370	610,110	933	8.68%	14.26%
2010	88,870	2,539	35	0.24%	40.16%	5,848,250	18,660	313	-4.02%	28.37%	650,230,494	610,508	1,065	14.16%	30.44%
2011	89,852	2,567	35	0.00%	40.16%	6,314,678	19,317	327	4.30%	33.90%	724,248,731	610,370	1,187	11.41%	45.32%
2012	89,029	2,543	35	0.00%	40.16%	9,113,925	19,315	472	44.34%	93.26%	774,046,180	610,613	1,268	6.83%	55.25%
2013	127,046	2,541	50	42.86%	100.24%	17,153,147	19,315	888	88.21%	263.74%	1,011,307,395	610,637	1,656	30.65%	102.82%
2014	127,046	2,541	50	0.00%	100.24%	17,153,147	19,315	888	0.00%	263.74%	1,395,578,499	610,667	2,285	37.99%	179.88%
2015	127,351	2,547	50	0.00%	100.24%	17,157,036	19,329	888	-0.05%	263.57%	1,641,655,980	610,684	2,688	17.63%	229.22%

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DAWSON

Rate Annual %chg Average Value/Acre: 12.65%

(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
24,326	DAWSON	176,499,963	61,193,890	140,549,971	606,556,261	187,446,143	50,139,598	100,448,852	1,641,643,143	92,479,298	74,208,181	4,257	3,131,169,557
cnty.sector.value % of total value:		5.64%	1.95%	4.49%	19.37%	5.99%	1.60%	3.21%	52.43%	2.95%	2.37%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,977	COZAD	8,727,429	8,217,361	7,123,170	112,723,630	33,103,103	3,821,147	0	0	0	0	0	173,715,840
16.35%	%sector of county sector	4.94%	13.43%	5.07%	18.58%	17.66%	7.62%						5.55%
	%sector of municipality	5.02%	4.73%	4.10%	64.89%	19.06%	2.20%						100.00%
97	EDDYVILLE	19,298	2,894	171	1,692,898	245,073	0	0	0	0	0	0	1,960,334
0.40%	%sector of county sector	0.01%	0.00%	0.00%	0.28%	0.13%							0.06%
	%sector of municipality	0.96%	0.15%	0.01%	86.36%	12.50%							100.00%
171	FARNAM	718,196	150,113	30,199	3,687,899	1,062,330	0	0	0	0	0	0	5,648,737
0.70%	%sector of county sector	0.41%	0.25%	0.02%	0.61%	0.57%							0.18%
	%sector of municipality	12.71%	2.66%	0.53%	65.29%	18.81%							100.00%
3,574	GOTHENBURG	12,158,069	2,159,037	3,826,201	132,726,137	39,965,141	16,375,078	0	326,996	26,575	0	0	207,563,234
14.69%	%sector of county sector	6.89%	3.53%	2.72%	21.88%	21.32%	32.66%		0.02%	0.03%			6.83%
	%sector of municipality	5.86%	1.04%	1.84%	63.94%	19.25%	7.89%		0.16%	0.01%			100.00%
10,250	LEXINGTON	15,740,431	4,461,984	5,848,582	189,111,653	79,283,407	2,056,994	0	0	0	0	0	296,503,051
42.14%	%sector of county sector	8.92%	7.29%	4.16%	31.18%	42.30%	4.10%						9.47%
	%sector of municipality	5.31%	1.50%	1.97%	63.78%	26.74%	0.69%						100.00%
594	OVERTON	273,310	909,449	2,159,327	14,305,862	3,074,430	75,000	0	0	0	0	0	20,797,378
2.44%	%sector of county sector	0.15%	1.49%	1.54%	2.36%	1.64%	0.15%						0.66%
	%sector of municipality	1.31%	4.37%	10.38%	68.79%	14.78%	0.36%						100.00%
236	SUMNER	247,313	68,367	19,066	6,032,404	737,817	0	1,780	0	0	0	0	7,106,747
0.97%	%sector of county sector	0.14%	0.11%	0.01%	0.99%	0.39%		0.00%					0.23%
	%sector of municipality	3.48%	0.96%	0.27%	84.88%	10.38%		0.03%					100.00%
18,899	Total Municipalities	37,884,046	15,969,205	19,006,716	460,280,483	157,471,301	22,328,219	1,780	326,996	26,575	0	0	713,295,321
77.69%	%all municip.sect of cnty	21.46%	26.10%	13.52%	75.88%	84.01%	44.53%	0.00%	0.02%	0.03%			22.78%

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
24	DAWSON