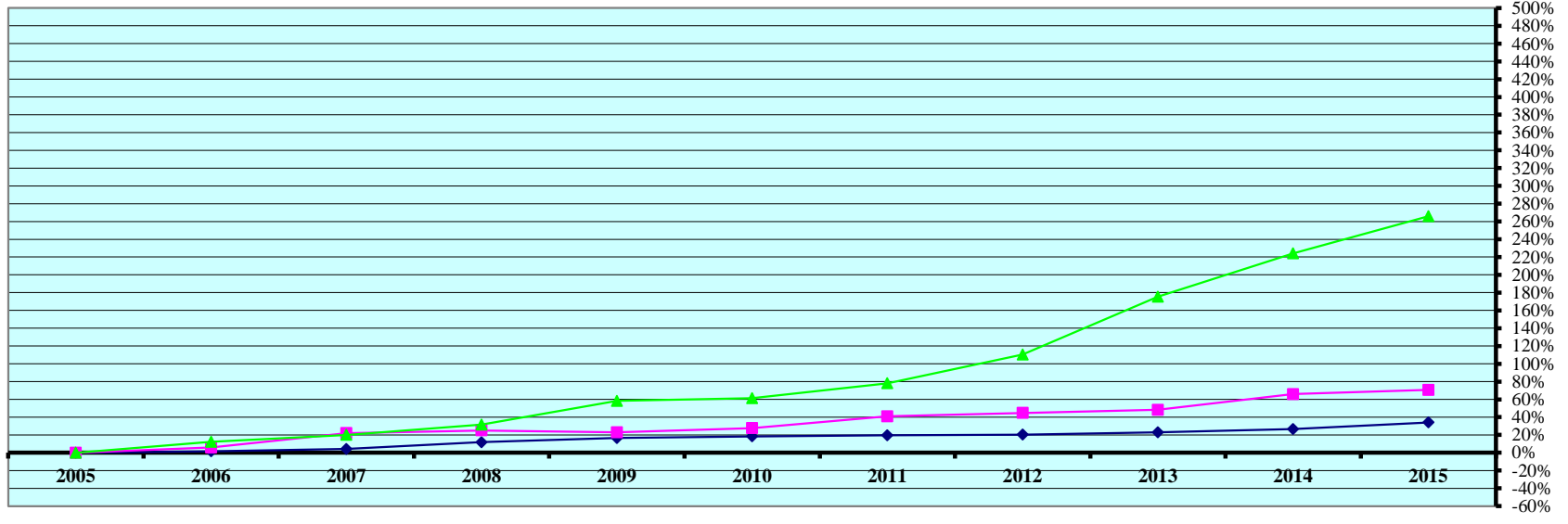


REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



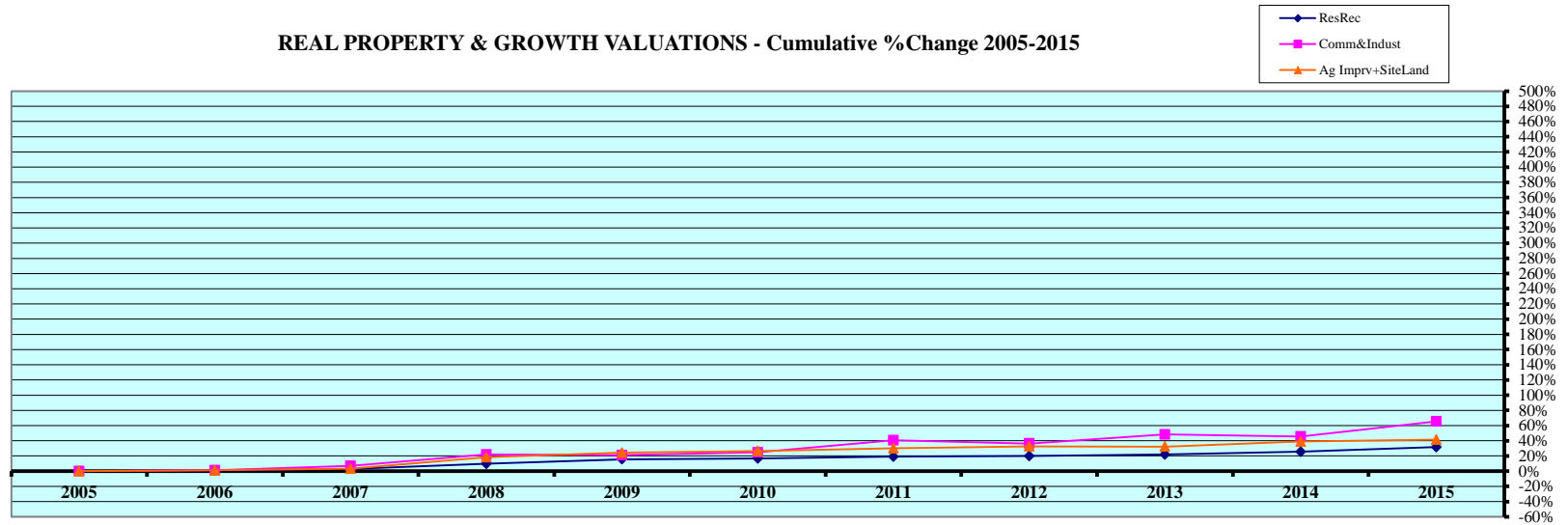
Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	141,007,463	--	--	--	40,300,432	--	--	--	310,340,104	--	--	--
2006	143,343,419	2,335,956	1.66%	1.66%	42,630,481	2,330,049	5.78%	5.78%	348,758,377	38,418,273	12.38%	12.38%
2007	147,016,312	3,672,893	2.56%	4.26%	49,181,421	6,550,940	15.37%	22.04%	372,313,525	23,555,148	6.75%	19.97%
2008	157,695,174	10,678,862	7.26%	11.83%	50,386,301	1,204,880	2.45%	25.03%	408,129,671	35,816,146	9.62%	31.51%
2009	164,346,653	6,651,479	4.22%	16.55%	49,537,051	-849,250	-1.69%	22.92%	490,973,630	82,843,959	20.30%	58.21%
2010	166,989,591	2,642,938	1.61%	18.43%	51,501,205	1,964,154	3.97%	27.79%	500,332,516	9,358,886	1.91%	61.22%
2011	168,710,649	1,721,058	1.03%	19.65%	56,771,251	5,270,046	10.23%	40.87%	552,933,015	52,600,499	10.51%	78.17%
2012	169,830,902	1,120,253	0.66%	20.44%	58,309,184	1,537,933	2.71%	44.69%	653,023,367	100,090,352	18.10%	110.42%
2013	173,443,914	3,613,012	2.13%	23.00%	59,740,811	1,431,627	2.46%	48.24%	854,559,587	201,536,220	30.86%	175.36%
2014	178,558,445	5,114,531	2.95%	26.63%	66,866,350	7,125,539	11.93%	65.92%	1,006,040,951	151,481,364	17.73%	224.17%
2015	188,983,728	10,425,283	5.84%	34.02%	68,726,161	1,859,811	2.78%	70.53%	1,135,150,470	129,109,519	12.83%	265.78%

Rate Annual %chg: Residential & Recreational 2.97% Commercial & Industrial 5.48% Agricultural Land 13.85%

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 County JEFFERSON

(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: 2005 - 2015 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

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	141,007,463	1,692,281	1.20%	139,315,182	--	--	40,300,432	38,847	0.10%	40,261,585	--	--	
2006	143,343,419	945,427	0.66%	142,397,992	0.99%	0.99%	42,630,481	1,837,825	4.31%	40,792,656	1.22%	1.22%	
2007	147,016,312	1,645,612	1.12%	145,370,700	1.41%	3.09%	49,181,421	6,051,567	12.30%	43,129,854	1.17%	7.02%	
2008	157,695,174	2,936,892	1.86%	154,758,282	5.27%	9.75%	50,386,301	1,256,302	2.49%	49,129,999	-0.10%	21.91%	
2009	164,346,653	1,173,445	0.71%	163,173,208	3.47%	15.72%	49,537,051	706,529	1.43%	48,830,522	-3.09%	21.17%	
2010	166,989,591	2,358,122	1.41%	164,631,469	0.17%	16.75%	51,501,205	1,152,657	2.24%	50,348,548	1.64%	24.93%	
2011	168,710,649	876,784	0.52%	167,833,865	0.51%	19.02%	56,771,251	120,241	0.21%	56,651,010	10.00%	40.57%	
2012	169,830,902	622,344	0.37%	169,208,558	0.30%	20.00%	58,309,184	3,323,690	5.70%	54,985,494	-3.15%	36.44%	
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	22.04%	59,740,811	0	0.00%	59,740,811	2.46%	48.24%	
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	25.51%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	45.66%	
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	31.59%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	65.42%	
Rate Ann%chg	2.97%			Resid & Rec. w/o growth			5.48%			C & I w/o growth			0.81%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	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	40,896,336	19,231,119	60,127,455	2,353,143	3.91%	57,774,312	--	--
2006	41,627,751	20,411,833	62,039,584	1,215,247	1.96%	60,824,337	1.16%	1.16%
2007	42,429,125	21,071,523	63,500,648	1,392,078	2.19%	62,108,570	0.11%	3.29%
2008	47,111,938	28,119,653	75,231,591	4,054,606	5.39%	71,176,985	12.09%	18.38%
2009	46,249,338	30,323,364	76,572,702	1,810,408	2.36%	74,762,294	-0.62%	24.34%
2010	46,569,522	32,254,188	78,823,710	2,721,689	3.45%	76,102,021	-0.61%	26.57%
2011	46,044,174	34,172,173	80,216,347	1,989,274	2.48%	78,227,073	-0.76%	30.10%
2012	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-0.48%	32.78%
2013	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	32.38%
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	39.02%
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	41.59%
Rate Ann%chg	1.36%	8.68%	4.23%	Ag Imprv+Site w/o growth			0.66%	

(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.

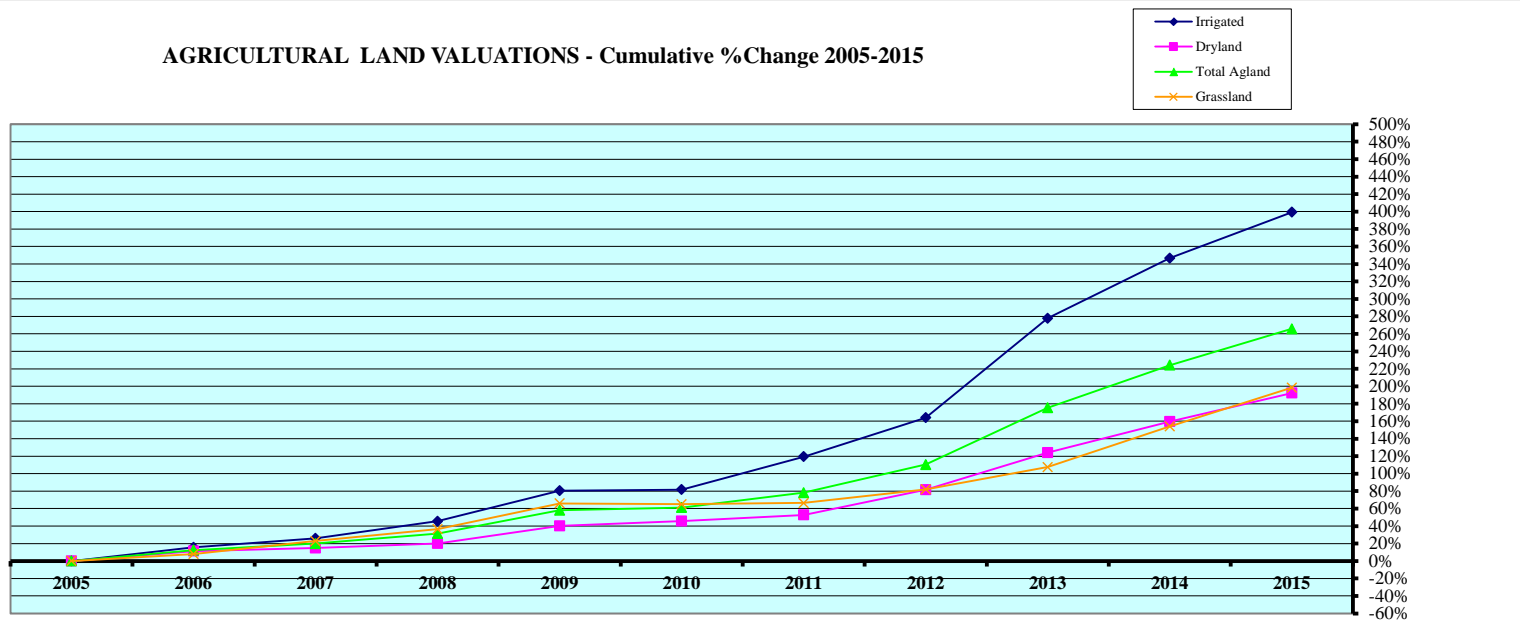
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

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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	108,332,852	--	--	--	154,939,533	--	--	--	46,691,587	--	--	--
2006	125,332,080	16,999,228	15.69%	15.69%	172,513,362	17,573,829	11.34%	11.34%	50,454,308	3,762,721	8.06%	8.06%
2007	136,430,316	11,098,236	8.86%	25.94%	178,029,270	5,515,908	3.20%	14.90%	57,373,870	6,919,562	13.71%	22.88%
2008	157,658,215	21,227,899	15.56%	45.53%	186,255,414	8,226,144	4.62%	20.21%	63,711,207	6,337,337	11.05%	36.45%
2009	195,517,650	37,859,435	24.01%	80.48%	217,309,565	31,054,151	16.67%	40.25%	77,503,812	13,792,605	21.65%	65.99%
2010	196,855,265	1,337,615	0.68%	81.71%	225,699,717	8,390,152	3.86%	45.67%	77,052,685	-451,127	-0.58%	65.02%
2011	237,723,129	40,867,864	20.76%	119.44%	236,717,605	11,017,888	4.88%	52.78%	77,691,739	639,054	0.83%	66.39%
2012	286,020,111	48,296,982	20.32%	164.02%	281,142,125	44,424,520	18.77%	81.45%	84,999,257	7,307,518	9.41%	82.04%
2013	409,345,528	123,325,417	43.12%	277.86%	347,000,973	65,858,848	23.43%	123.96%	96,875,092	11,875,835	13.97%	107.48%
2014	483,909,431	74,563,903	18.22%	346.69%	402,119,729	55,118,756	15.88%	159.53%	118,631,272	21,756,180	22.46%	154.07%
2015	540,940,862	57,031,431	11.79%	399.33%	452,998,724	50,878,995	12.65%	192.37%	139,339,377	20,708,105	17.46%	198.43%

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	376,132	--	--	--	0	--	--	--	310,340,104	--	--	--
2006	458,627	82,495	21.93%	21.93%	0	0			348,758,377	38,418,273	12.38%	12.38%
2007	480,069	21,442	4.68%	27.63%	0	0			372,313,525	23,555,148	6.75%	19.97%
2008	504,835	24,766	5.16%	34.22%	0	0			408,129,671	35,816,146	9.62%	31.51%
2009	642,603	137,768	27.29%	70.85%	0	0			490,973,630	82,843,959	20.30%	58.21%
2010	724,849	82,246	12.80%	92.71%	0	0			500,332,516	9,358,886	1.91%	61.22%
2011	800,542	75,693	10.44%	112.84%	0	0			552,933,015	52,600,499	10.51%	78.17%
2012	861,874	61,332	7.66%	129.14%	0	0			653,023,367	100,090,352	18.10%	110.42%
2013	882,704	20,830	2.42%	134.68%	455,290	455,290			854,559,587	201,536,220	30.86%	175.36%
2014	930,979	48,275	5.47%	147.51%	449,540	-5,750	-1.26%		1,006,040,951	151,481,364	17.73%	224.17%
2015	1,126,238	195,259	20.97%	199.43%	745,269	295,729	65.78%		1,135,150,470	129,109,519	12.83%	265.78%

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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	106,325,994	67,290	1,580			156,305,916	159,883	978			46,745,805	106,777	438		
2006	123,882,313	71,123	1,742	10.23%	10.23%	173,455,620	156,194	1,111	13.59%	13.59%	50,631,712	106,599	475	8.49%	8.49%
2007	136,129,306	74,753	1,821	4.55%	15.25%	178,260,650	153,208	1,164	4.77%	19.01%	57,354,153	105,916	542	14.01%	23.69%
2008	157,663,199	77,396	2,037	11.86%	28.92%	186,583,365	151,126	1,235	6.11%	26.29%	63,654,432	105,774	602	11.13%	37.46%
2009	195,507,611	78,632	2,486	22.05%	57.35%	217,337,133	149,482	1,454	17.76%	48.72%	77,469,219	105,355	735	22.19%	67.96%
2010	196,588,604	79,544	2,471	-0.60%	56.41%	225,870,075	148,681	1,519	4.49%	55.39%	77,043,719	105,038	733	-0.25%	67.54%
2011	237,396,947	80,887	2,935	18.75%	85.74%	236,959,674	147,421	1,607	5.81%	64.41%	77,665,273	104,841	741	1.00%	69.21%
2012	280,876,839	81,557	3,444	17.34%	117.95%	283,530,162	147,148	1,927	19.88%	97.09%	85,213,744	104,471	816	10.11%	86.31%
2013	399,790,932	84,602	4,726	37.21%	199.06%	352,228,156	144,846	2,432	26.20%	148.74%	97,148,379	104,076	933	14.44%	113.21%
2014	468,590,825	87,206	5,373	13.71%	240.06%	410,717,881	143,184	2,868	17.96%	193.41%	119,226,998	103,552	1,151	23.35%	163.00%
2015	541,012,316	94,751	5,710	6.26%	261.35%	452,779,590	136,384	3,320	15.74%	239.59%	139,256,475	102,875	1,354	17.57%	209.20%

Rate Annual %chg Average Value/Acre: 13.71%

13.00%

11.95%

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	383,424	6,412	60			28,014	61	460			309,789,153	340,422	910		
2006	460,530	6,138	75	25.47%	25.47%	30,450	61	500	8.70%	8.70%	348,460,625	340,114	1,025	12.59%	12.59%
2007	481,703	6,021	80	6.62%	33.78%	30,450	61	500	0.00%	8.70%	372,256,262	339,959	1,095	6.88%	20.33%
2008	505,801	5,864	86	7.83%	44.25%	30,450	61	500	0.00%	8.70%	408,437,247	340,220	1,201	9.63%	31.92%
2009	649,308	5,645	115	33.35%	92.36%	30,450	61	500	0.00%	8.70%	490,993,721	339,175	1,448	20.58%	59.08%
2010	720,253	5,540	130	13.02%	117.40%	30,450	61	500	0.00%	8.70%	500,253,101	338,864	1,476	1.98%	62.22%
2011	795,483	5,485	145	11.56%	142.53%	30,450	61	500	0.00%	8.70%	552,847,827	338,695	1,632	10.57%	79.37%
2012	874,194	5,464	160	10.32%	167.57%	30,450	61	500	0.00%	8.70%	650,525,389	338,701	1,921	17.67%	111.06%
2013	895,245	5,266	170	6.25%	184.29%	30,450	61	500	0.00%	8.70%	850,093,162	338,852	2,509	30.62%	175.68%
2014	944,266	5,103	185	8.84%	209.42%	30,450	61	500	0.00%	8.70%	999,510,420	339,106	2,947	17.49%	223.89%
2015	1,142,143	4,966	230	24.31%	284.63%	30,450	61	500	0.00%	8.70%	1,134,220,974	339,037	3,345	13.50%	267.62%

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JEFFERSON

Rate Annual %chg Average Value/Acre: 13.90%

(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
7,547	JEFFERSON	96,367,717	150,408,796	94,361,814	186,761,564	59,932,466	8,793,695	2,222,164	1,135,150,470	46,814,529	44,195,850	0	1,825,009,065
cnty sector	value % of total value:	5.28%	8.24%	5.17%	10.23%	3.28%	0.48%	0.12%	62.20%	2.57%	2.42%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	542,224	227,897	48,889	4,034,161	5,222,406	0	0	0	0	0	0	10,075,577
2.20%	%sector of county sector	0.56%	0.15%	0.05%	2.16%	8.71%							0.55%
	%sector of municipality	5.38%	2.26%	0.49%	40.04%	51.83%							100.00%
260	DILLER	2,293,661	1,029,397	61,513	5,938,534	1,239,316	0	0	0	0	0	0	10,562,421
3.45%	%sector of county sector	2.38%	0.68%	0.07%	3.18%	2.07%							0.68%
	%sector of municipality	21.72%	9.75%	0.58%	56.22%	11.73%							100.00%
132	ENDICOTT	78,046	538,787	2,207,774	2,924,168	61,332	0	0	0	0	0	0	5,810,107
1.75%	%sector of county sector	0.08%	0.36%	2.34%	1.57%	0.10%							0.32%
	%sector of municipality	1.34%	9.27%	38.00%	50.33%	1.06%							100.00%
3,942	FAIRBURY	6,124,394	2,079,934	3,063,544	76,645,508	25,941,280	1,399,478	0	0	0	0	0	115,254,138
52.23%	%sector of county sector	6.36%	1.38%	3.25%	41.04%	43.28%	15.91%						6.32%
	%sector of municipality	5.31%	1.80%	2.66%	66.50%	22.51%	1.21%						100.00%
49	HARBINE	31,294	110,449	6,600	1,128,803	185,300	0	0	0	0	0	0	1,462,446
0.65%	%sector of county sector	0.03%	0.07%	0.01%	0.60%	0.31%							0.08%
	%sector of municipality	2.14%	7.55%	0.45%	77.19%	12.67%							100.00%
118	JANSEN	797,199	99,114	214,386	2,170,952	1,113,045	0	0	0	0	0	0	4,394,696
1.56%	%sector of county sector	0.83%	0.07%	0.23%	1.16%	1.86%							0.24%
	%sector of municipality	18.14%	2.26%	4.88%	49.40%	25.33%							100.00%
409	PLYMOUTH	1,014,794	268,995	473,981	12,154,865	8,391,732	584,665	0	0	0	0	0	22,889,032
5.42%	%sector of county sector	1.05%	0.18%	0.50%	6.51%	14.00%	6.65%						1.25%
	%sector of municipality	4.43%	1.18%	2.07%	53.10%	36.66%	2.55%						100.00%
69	REYNOLDS	43,309	52,283	3,084	1,138,396	1,341,865	0	0	0	0	0	0	2,578,937
0.91%	%sector of county sector	0.04%	0.03%	0.00%	0.61%	2.24%							0.14%
	%sector of municipality	1.68%	2.03%	0.12%	44.14%	52.03%							100.00%
61	STEELE CITY	14,750	264,353	1,013,931	1,032,344	85,595	0	0	0	0	0	0	2,410,973
0.81%	%sector of county sector	0.02%	0.18%	1.07%	0.55%	0.14%							0.13%
	%sector of municipality	0.61%	10.96%	42.05%	42.82%	3.55%							100.00%
5,206	Total Municipalities	10,939,671	4,671,209	7,093,702	107,167,731	43,581,871	1,984,143	0	0	0	0	0	175,438,327
68.98%	%all municip.sect of cnty	11.35%	3.11%	7.52%	57.38%	72.72%	22.56%						9.61%

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

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