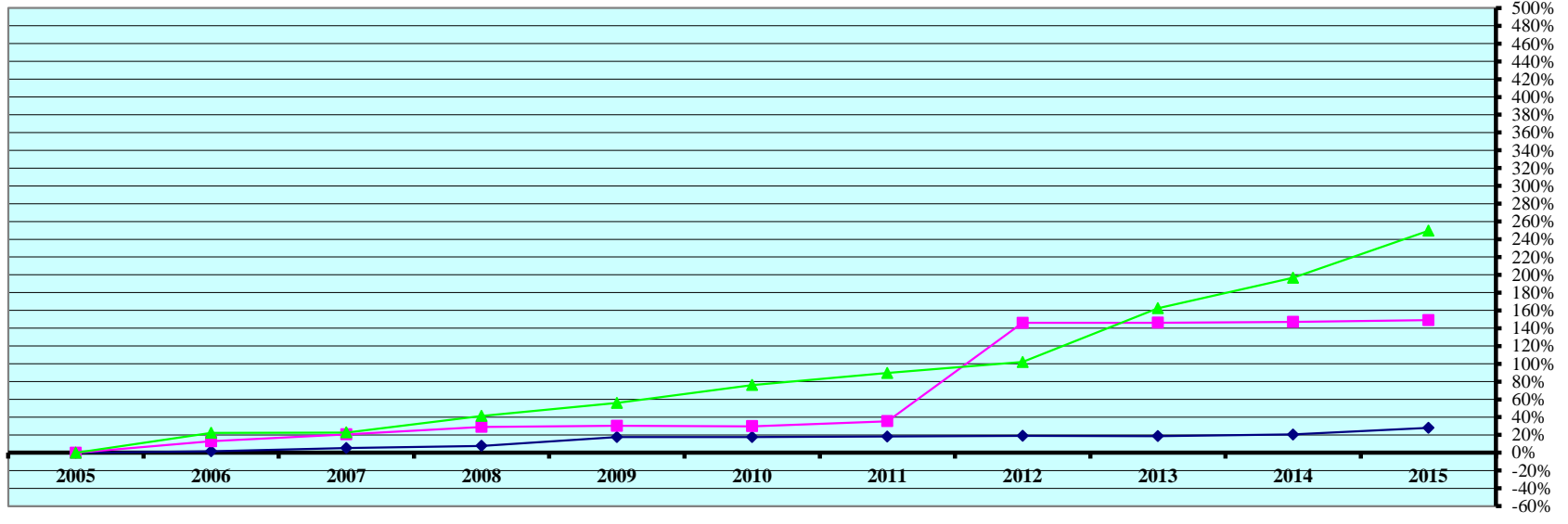


REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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	28,396,990	--	--	--	5,159,070	--	--	--	164,948,540	--	--	--
2006	28,866,855	469,865	1.65%	1.65%	5,824,455	665,385	12.90%	12.90%	201,944,995	36,996,455	22.43%	22.43%
2007	29,900,895	1,034,040	3.58%	5.30%	6,218,785	394,330	6.77%	20.54%	202,532,610	587,615	0.29%	22.79%
2008	30,585,360	684,465	2.29%	7.71%	6,656,715	437,930	7.04%	29.03%	233,180,810	30,648,200	15.13%	41.37%
2009	33,390,570	2,805,210	9.17%	17.58%	6,723,945	67,230	1.01%	30.33%	257,488,455	24,307,645	10.42%	56.10%
2010	33,380,245	-10,325	-0.03%	17.55%	6,695,410	-28,535	-0.42%	29.78%	290,604,355	33,115,900	12.86%	76.18%
2011	33,558,530	178,285	0.53%	18.18%	6,987,960	292,550	4.37%	35.45%	312,928,020	22,323,665	7.68%	89.71%
2012	33,785,785	227,255	0.68%	18.98%	12,693,810	5,705,850	81.65%	146.05%	333,259,625	20,331,605	6.50%	102.04%
2013	33,720,375	-65,410	-0.19%	18.75%	12,702,695	8,885	0.07%	146.22%	432,959,075	99,699,450	29.92%	162.48%
2014	34,223,675	503,300	1.49%	20.52%	12,740,080	37,385	0.29%	146.95%	489,500,360	56,541,285	13.06%	196.76%
2015	36,296,100	2,072,425	6.06%	27.82%	12,846,320	106,240	0.83%	149.00%	576,673,485	87,173,125	17.81%	249.61%

Rate Annual %chg: Residential & Recreational 2.48%

Commercial & Industrial 9.55%

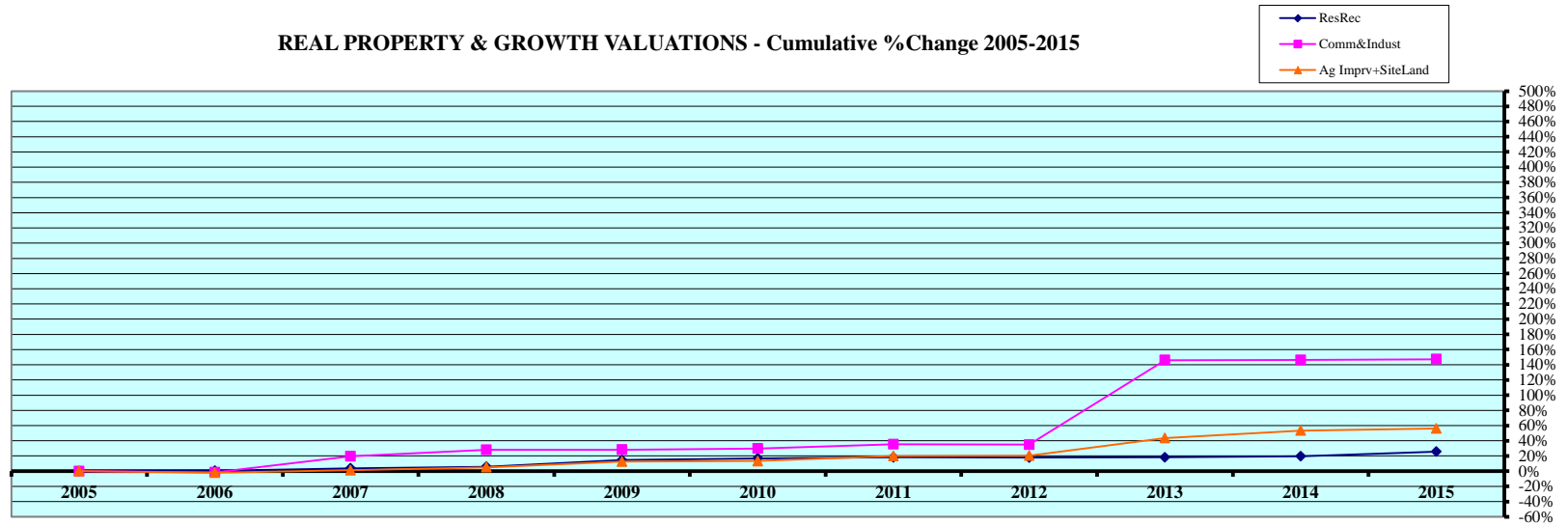
Agricultural Land 13.33%

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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.

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	28,396,990	441,080	1.55%	27,955,910	--	--	5,159,070	0	0.00%	5,159,070	--	--	
2006	28,866,855	276,505	0.96%	28,590,350	0.68%	0.68%	5,824,455	738,770	12.68%	5,085,685	-1.42%	-1.42%	
2007	29,900,895	432,045	1.44%	29,468,850	2.09%	3.77%	6,218,785	43,265	0.70%	6,175,520	6.03%	19.70%	
2008	30,585,360	536,435	1.75%	30,048,925	0.50%	5.82%	6,656,715	43,265	0.65%	6,613,450	6.35%	28.19%	
2009	33,390,570	803,650	2.41%	32,586,920	6.54%	14.75%	6,723,945	104,270	1.55%	6,619,675	-0.56%	28.31%	
2010	33,380,245	201,660	0.60%	33,178,585	-0.63%	16.84%	6,695,410	0	0.00%	6,695,410	-0.42%	29.78%	
2011	33,558,530	0	0.00%	33,558,530	0.53%	18.18%	6,987,960	0	0.00%	6,987,960	4.37%	35.45%	
2012	33,785,785	345,430	1.02%	33,440,355	-0.35%	17.76%	12,693,810	5,737,880	45.20%	6,955,930	-0.46%	34.83%	
2013	33,720,375	150,265	0.45%	33,570,110	-0.64%	18.22%	12,702,695	4,460	0.04%	12,698,235	0.03%	146.13%	
2014	34,223,675	285,765	0.83%	33,937,910	0.65%	19.51%	12,740,080	28,115	0.22%	12,711,965	0.07%	146.40%	
2015	36,296,100	576,590	1.59%	35,719,510	4.37%	25.79%	12,846,320	85,695	0.67%	12,760,625	0.16%	147.34%	
Rate Ann%chg	2.48%			Resid & Rec. w/o growth			9.55%			C & I w/o growth			1.42%

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	18,691,800	8,769,690	27,461,490	437,485	1.59%	27,024,005	--
2006	19,323,840	8,329,030	27,652,870	713,670	2.58%	26,939,200	-1.90%
2007	19,808,320	8,594,410	28,402,730	605,445	2.13%	27,797,285	0.52%
2008	20,181,945	9,429,335	29,611,280	741,045	2.50%	28,870,235	1.65%
2009	20,688,555	10,255,695	30,944,250	45,155	0.15%	30,899,095	4.35%
2010	21,389,930	10,361,215	31,751,145	636,860	2.01%	31,114,285	0.55%
2011	21,970,505	10,937,870	32,908,375	0	0.00%	32,908,375	3.64%
2012	23,009,665	11,543,720	34,553,385	1,507,025	4.36%	33,046,360	0.42%
2013	26,755,920	14,183,600	40,939,520	1,495,010	3.65%	39,444,510	14.16%
2014	28,272,160	14,841,600	43,113,760	973,965	2.26%	42,139,795	2.93%
2015	28,921,360	15,643,380	44,564,740	1,667,725	3.74%	42,897,015	-0.50%
Rate Ann%chg	4.46%	5.96%	4.96%	Ag Imprv+Site w/o growth		2.58%	

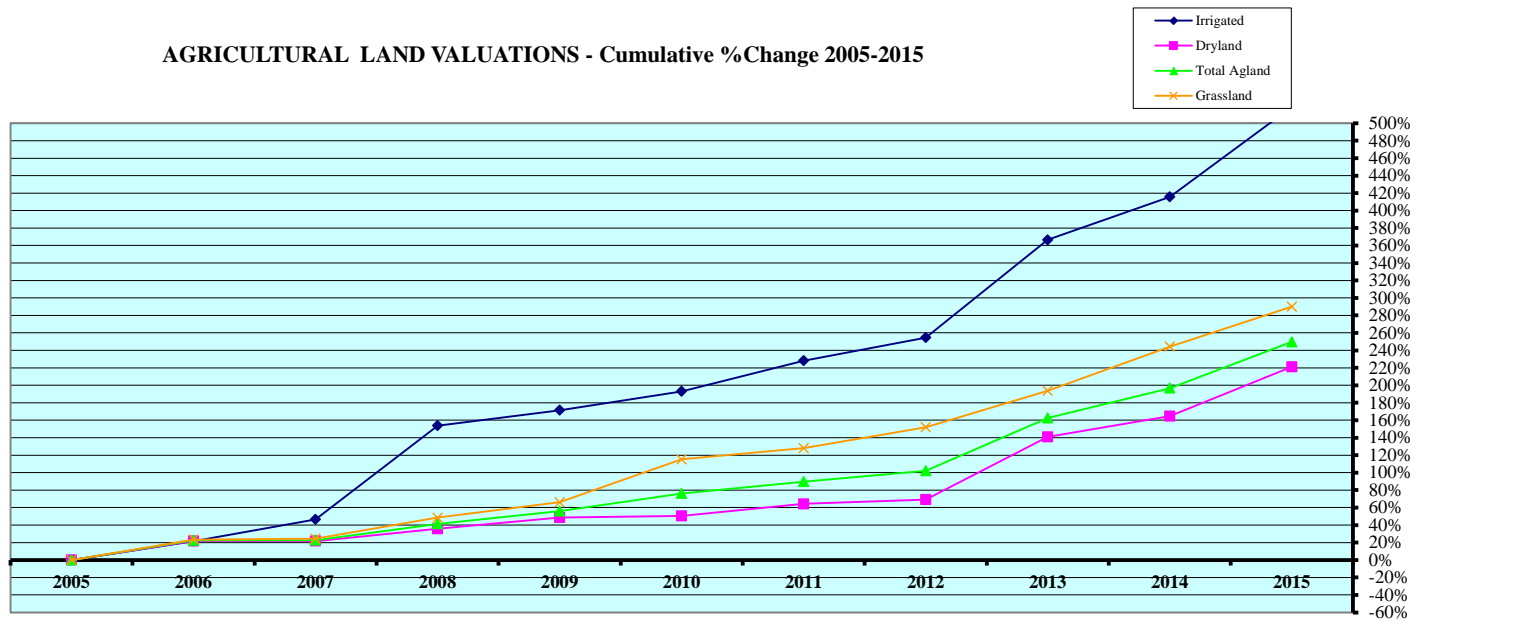
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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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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	666,325	--	--	--	100,758,535	--	--	--	63,169,930	--	--	--
2006	810,110	143,785	21.58%	21.58%	122,631,340	21,872,805	21.71%	21.71%	77,989,755	14,819,825	23.46%	23.46%
2007	976,100	165,990	20.49%	46.49%	122,535,365	-95,975	-0.08%	21.61%	78,507,330	517,575	0.66%	24.28%
2008	1,691,740	715,640	73.32%	153.89%	136,836,115	14,300,750	11.67%	35.81%	93,769,675	15,262,345	19.44%	48.44%
2009	1,808,695	116,955	6.91%	171.44%	149,742,675	12,906,560	9.43%	48.62%	104,929,775	11,160,100	11.90%	66.11%
2010	1,952,555	143,860	7.95%	193.03%	151,616,935	1,874,260	1.25%	50.48%	135,890,430	30,960,655	29.51%	115.12%
2011	2,187,380	234,825	12.03%	228.28%	165,469,445	13,852,510	9.14%	64.22%	144,088,070	8,197,640	6.03%	128.10%
2012	2,361,960	174,580	7.98%	254.48%	170,466,175	4,996,730	3.02%	69.18%	159,231,960	15,143,890	10.51%	152.07%
2013	3,108,115	746,155	31.59%	366.46%	242,784,380	72,318,205	42.42%	140.96%	185,470,450	26,238,490	16.48%	193.61%
2014	3,436,080	327,965	10.55%	415.68%	266,614,205	23,829,825	9.82%	164.61%	217,515,410	32,044,960	17.28%	244.33%
2015	4,122,390	686,310	19.97%	518.68%	323,576,535	56,962,330	21.37%	221.14%	246,383,700	28,868,290	13.27%	290.03%

Rate Ann.%chg: Irrigated **19.99%** Dryland **12.37%** Grassland **14.58%**

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	261,915	--	--	--	91,835	--	--	--	164,948,540	--	--	--
2006	401,695	139,780	53.37%	53.37%	112,095	20,260	22.06%	22.06%	201,944,995	36,996,455	22.43%	22.43%
2007	401,695	0	0.00%	53.37%	112,120	25	0.02%	22.09%	202,532,610	587,615	0.29%	22.79%
2008	792,330	390,635	97.25%	202.51%	90,950	-21,170	-18.88%	-0.96%	233,180,810	30,648,200	15.13%	41.37%
2009	916,360	124,030	15.65%	249.87%	90,950	0	0.00%	-0.96%	257,488,455	24,307,645	10.42%	56.10%
2010	1,053,485	137,125	14.96%	302.22%	90,950	0	0.00%	-0.96%	290,604,355	33,115,900	12.86%	76.18%
2011	1,092,175	38,690	3.67%	317.00%	90,950	0	0.00%	-0.96%	312,928,020	22,323,665	7.68%	89.71%
2012	1,108,580	16,405	1.50%	323.26%	90,950	0	0.00%	-0.96%	333,259,625	20,331,605	6.50%	102.04%
2013	1,499,830	391,250	35.29%	472.64%	96,300	5,350	5.88%	4.86%	432,959,075	99,699,450	29.92%	162.48%
2014	1,827,665	327,835	21.86%	597.81%	107,000	10,700	11.11%	16.51%	489,500,360	56,541,285	13.06%	196.76%
2015	2,472,660	644,995	35.29%	844.07%	118,200	11,200	10.47%	28.71%	576,673,485	87,173,125	17.81%	249.61%

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Rate Ann.%chg: Total Agric Land **13.33%**

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	666,325	584	1,141			100,975,785	132,680	761			62,955,640	124,838	504		
2006	810,110	584	1,387	21.58%	21.58%	123,428,695	132,366	932	22.53%	22.53%	77,307,340	125,104	618	22.54%	22.54%
2007	810,110	584	1,387	0.00%	21.58%	122,908,625	131,302	936	0.39%	23.00%	78,268,100	126,356	619	0.24%	22.83%
2008	1,050,950	706	1,489	7.31%	30.47%	138,000,575	131,310	1,051	12.27%	38.09%	93,113,735	126,615	735	18.72%	45.83%
2009	1,808,695	1,081	1,673	12.40%	46.65%	150,067,265	129,996	1,154	9.84%	51.69%	104,686,750	127,214	823	11.90%	63.18%
2010	1,952,555	1,081	1,806	7.95%	58.32%	169,760,510	129,884	1,307	13.22%	71.74%	119,149,130	127,301	936	13.74%	85.60%
2011	2,187,380	1,081	2,024	12.03%	77.36%	168,081,420	114,846	1,464	11.98%	92.31%	141,929,710	142,392	997	6.49%	97.65%
2012	2,361,960	1,081	2,185	7.98%	91.51%	170,693,120	109,243	1,563	6.76%	105.31%	159,039,680	147,931	1,075	7.86%	113.19%
2013	3,108,115	1,081	2,875	31.59%	152.01%	242,788,970	109,389	2,219	42.05%	191.64%	185,298,540	147,799	1,254	16.61%	148.61%
2014	3,436,080	1,081	3,179	10.55%	178.60%	266,346,335	109,368	2,435	9.72%	220.00%	217,701,310	148,074	1,470	17.27%	191.54%
2015	4,122,390	1,081	3,814	19.97%	234.25%	323,751,840	109,708	2,951	21.18%	287.76%	246,361,590	147,748	1,667	13.41%	230.65%

Rate Annual %chg Average Value/Acre: 12.83%

14.51%

12.70%

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	262,080	2,728	96			94,660	213	443			164,954,490	261,044	632		
2006	400,975	2,726	147	53.09%	53.09%	115,445	213	541	21.96%	21.96%	202,062,565	260,994	774	22.52%	22.52%
2007	401,695	2,734	147	-0.08%	52.96%	114,725	206	556	2.84%	25.42%	202,503,255	261,182	775	0.15%	22.70%
2008	796,605	2,743	290	97.62%	202.29%	0	0				232,961,865	261,374	891	14.96%	41.05%
2009	915,160	2,714	337	16.13%	251.05%	0	0				257,477,870	261,004	986	10.68%	56.11%
2010	205,325	1,467	140	-58.49%	45.72%	0	0				291,067,520	259,732	1,121	13.60%	77.34%
2011	1,088,360	2,714	401	186.43%	317.40%	90,950	107	850		91.70%	313,377,820	261,140	1,200	7.08%	89.91%
2012	1,102,340	2,723	405	0.95%	321.35%	90,950	107	850	0.00%	91.70%	333,288,050	261,085	1,277	6.38%	102.02%
2013	1,489,985	2,740	544	34.35%	466.08%	96,300	107	900	5.88%	102.98%	432,781,910	261,116	1,657	29.84%	162.29%
2014	1,835,265	2,755	666	22.50%	593.43%	107,000	107	1,000	11.11%	125.53%	489,425,990	261,385	1,872	12.97%	196.32%
2015	2,449,260	2,730	897	34.67%	833.85%	128,400	107	1,200	20.00%	170.64%	576,813,480	261,374	2,207	17.86%	249.24%

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Rate Annual %chg Average Value/Acre: 13.32%

(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
2,773	PAWNEE	21,040,720	4,748,835	12,317,923	35,818,525	8,035,490	4,810,830	477,575	576,673,485	28,921,360	15,643,380	0	708,488,123
cnty sectorvalue % of total value:		2.97%	0.67%	1.74%	5.06%	1.13%	0.68%	0.07%	81.39%	4.08%	2.21%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
82	BURCHARD	103,790	36,497	7,832	1,215,775	191,350	0	0	0	0	0	0	1,555,244
2.96%	%sector of county sector	0.49%	0.77%	0.06%	3.39%	2.38%							0.22%
	%sector of municipality	6.67%	2.35%	0.50%	78.17%	12.30%							100.00%
147	DUBOIS	11,425	38,085	8,172	3,048,410	534,350	0	0	0	0	0	0	3,640,442
5.30%	%sector of county sector	0.05%	0.80%	0.07%	8.51%	6.65%							0.51%
	%sector of municipality	0.31%	1.05%	0.22%	83.74%	14.68%							100.00%
68	LEWISTON	2,760	6,057	1,300	1,133,200	62,050	0	0	0	0	0	0	1,205,367
2.45%	%sector of county sector	0.01%	0.13%	0.01%	3.16%	0.77%							0.17%
	%sector of municipality	0.23%	0.50%	0.11%	94.01%	5.15%							100.00%
878	PAWNEE CITY	621,980	502,162	332,665	16,588,580	3,665,320	0	0	0	0	0	0	21,710,707
31.66%	%sector of county sector	2.96%	10.57%	2.70%	46.31%	45.61%							3.06%
	%sector of municipality	2.86%	2.31%	1.53%	76.41%	16.88%							100.00%
75	STEINAUER	67,660	29,310	6,289	1,459,880	54,190	0	0	0	0	0	0	1,617,329
2.70%	%sector of county sector	0.32%	0.62%	0.05%	4.08%	0.67%							0.23%
	%sector of municipality	4.18%	1.81%	0.39%	90.26%	3.35%							100.00%
269	TABLE ROCK	170,460	300,499	1,076,017	5,214,320	852,635	38,645	0	54,035	0	0	0	7,706,611
9.70%	%sector of county sector	0.81%	6.33%	8.74%	14.56%	10.61%	0.80%		0.01%				1.09%
	%sector of municipality	2.21%	3.90%	13.96%	67.66%	11.06%	0.50%		0.70%				100.00%
1,519	Total Municipalities	978,075	912,610	1,432,275	28,660,165	5,359,895	38,645	0	54,035	0	0	0	37,435,700
54.78%	%all municip.sect of cnty	4.65%	19.22%	11.63%	80.01%	66.70%	0.80%		0.01%				5.28%

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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CHART 5

EXHIBIT

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