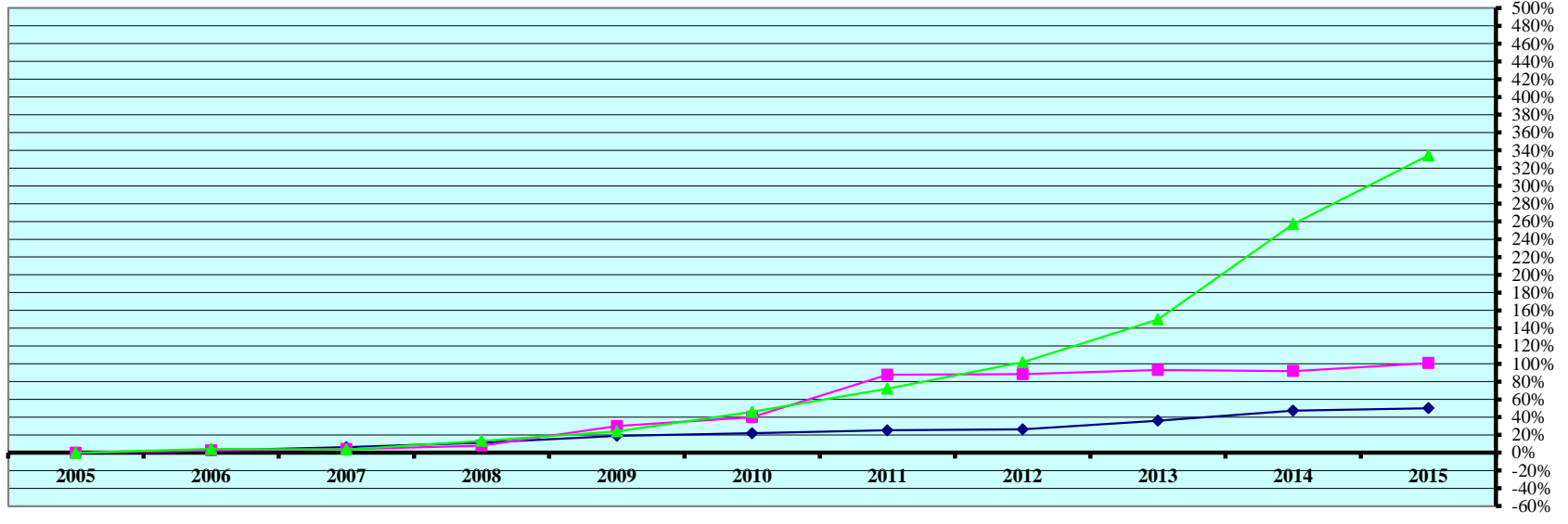


REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



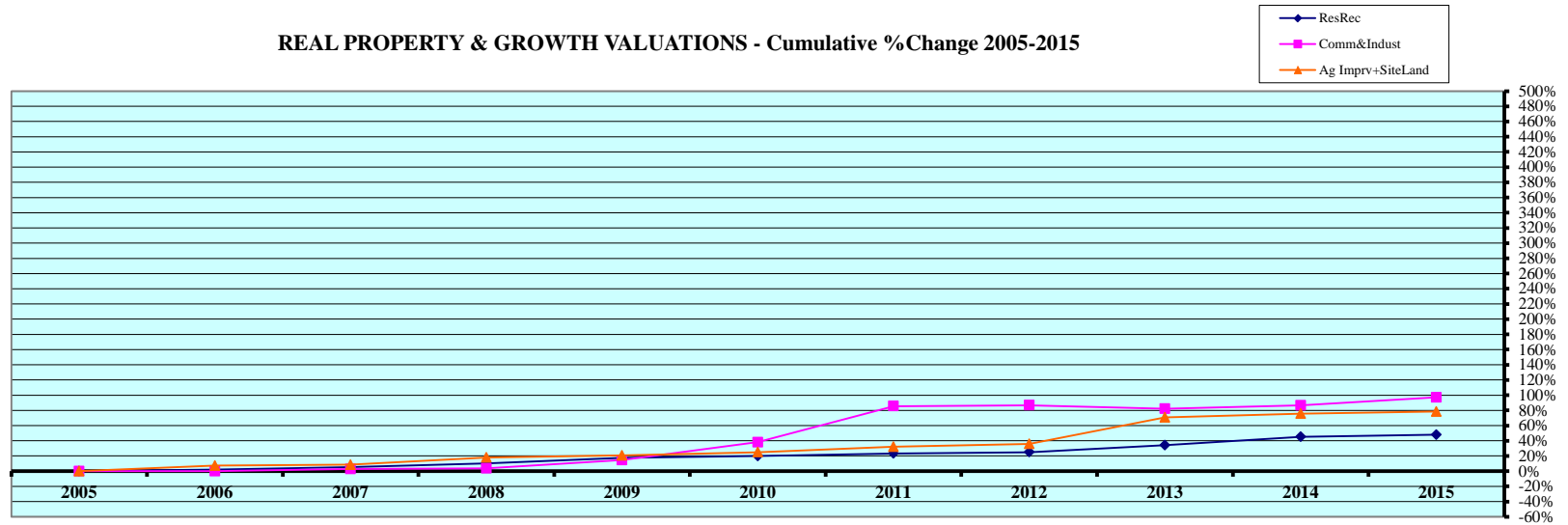
Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	51,404,272	--	--	--	30,998,471	--	--	--	229,208,510	--	--	--
2006	52,826,397	1,422,125	2.77%	2.77%	31,807,608	809,137	2.61%	2.61%	238,762,076	9,553,566	4.17%	4.17%
2007	54,555,902	1,729,505	3.27%	6.13%	32,266,976	459,368	1.44%	4.09%	237,632,600	-1,129,476	-0.47%	3.68%
2008	57,133,377	2,577,475	4.72%	11.15%	33,459,006	1,192,030	3.69%	7.94%	259,954,277	22,321,677	9.39%	13.41%
2009	61,213,716	4,080,339	7.14%	19.08%	40,272,225	6,813,219	20.36%	29.92%	284,307,940	24,353,663	9.37%	24.04%
2010	62,661,462	1,447,746	2.37%	21.90%	43,365,269	3,093,044	7.68%	39.89%	334,572,107	50,264,167	17.68%	45.97%
2011	64,331,133	1,669,671	2.66%	25.15%	58,200,878	14,835,609	34.21%	87.75%	394,090,098	59,517,991	17.79%	71.94%
2012	64,974,915	643,782	1.00%	26.40%	58,377,087	176,209	0.30%	88.32%	462,453,377	68,363,279	17.35%	101.76%
2013	69,977,606	5,002,691	7.70%	36.13%	59,857,988	1,480,901	2.54%	93.10%	572,555,561	110,102,184	23.81%	149.80%
2014	75,702,611	5,725,005	8.18%	47.27%	59,470,777	-387,211	-0.65%	91.85%	818,545,972	245,990,411	42.96%	257.12%
2015	77,116,076	1,413,465	1.87%	50.02%	62,223,235	2,752,458	4.63%	100.73%	995,619,365	177,073,393	21.63%	334.37%

Rate Annual %chg: Residential & Recreational **4.14%** Commercial & Industrial **7.22%** Agricultural Land **15.82%**

Cnty# **68**
County **PERKINS**

(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	51,404,272	667,271	1.30%	50,737,001	--	--	30,998,471	544,876	1.76%	30,453,595	--	--	
2006	52,826,397	406,638	0.77%	52,419,759	1.98%	1.98%	31,807,608	816,252	2.57%	30,991,356	-0.02%	-0.02%	
2007	54,555,902	383,988	0.70%	54,171,914	2.55%	5.38%	32,266,976	404,104	1.25%	31,862,872	0.17%	2.79%	
2008	57,133,377	545,970	0.96%	56,587,407	3.72%	10.08%	33,459,006	1,282,584	3.83%	32,176,422	-0.28%	3.80%	
2009	61,213,716	728,503	1.19%	60,485,213	5.87%	17.67%	40,272,225	4,771,330	11.85%	35,500,895	6.10%	14.52%	
2010	62,661,462	1,032,371	1.65%	61,629,091	0.68%	19.89%	43,365,269	538,814	1.24%	42,826,455	6.34%	38.16%	
2011	64,331,133	941,475	1.46%	63,389,658	1.16%	23.32%	58,200,878	676,437	1.16%	57,524,441	32.65%	85.57%	
2012	64,974,915	698,440	1.07%	64,276,475	-0.08%	25.04%	58,377,087	487,290	0.83%	57,889,797	-0.53%	86.75%	
2013	69,977,606	917,628	1.31%	69,059,978	6.29%	34.35%	59,857,988	3,362,758	5.62%	56,495,230	-3.22%	82.25%	
2014	75,702,611	1,027,647	1.36%	74,674,964	6.71%	45.27%	59,470,777	1,596,597	2.68%	57,874,180	-3.31%	86.70%	
2015	77,116,076	1,000,442	1.30%	76,115,634	0.55%	48.07%	62,223,235	1,103,500	1.77%	61,119,735	2.77%	97.17%	
Rate Ann%chg	4.14%			Resid & Rec. w/o growth			7.22%			C & I w/o growth			4.07%

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	22,213,078	7,251,476	29,464,554	571,673	1.94%	28,892,881	--
2006	24,418,639	7,787,696	32,206,335	603,258	1.87%	31,603,077	7.26%
2007	24,591,651	8,388,950	32,980,601	989,502	3.00%	31,991,099	8.57%
2008	26,445,666	8,679,369	35,125,035	349,676	1.00%	34,775,359	18.02%
2009	26,518,029	10,645,717	37,163,746	1,539,821	4.14%	35,623,925	20.90%
2010	27,115,929	11,436,668	38,552,597	1,711,284	4.44%	36,841,313	25.04%
2011	27,256,440	12,623,455	39,879,895	925,937	2.32%	38,953,958	32.21%
2012	27,663,489	14,030,747	41,694,236	1,640,765	3.94%	40,053,471	35.94%
2013	33,832,979	18,391,753	52,224,732	1,941,843	3.72%	50,282,889	70.66%
2014	34,098,680	19,134,393	53,233,073	1,447,954	2.72%	51,785,119	75.75%
2015	34,203,270	20,435,478	54,638,748	2,080,364	3.81%	52,558,384	78.38%
Rate Ann%chg	4.41%	10.92%	6.37%	Ag Imprv+Site w/o growth		3.26%	

(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.

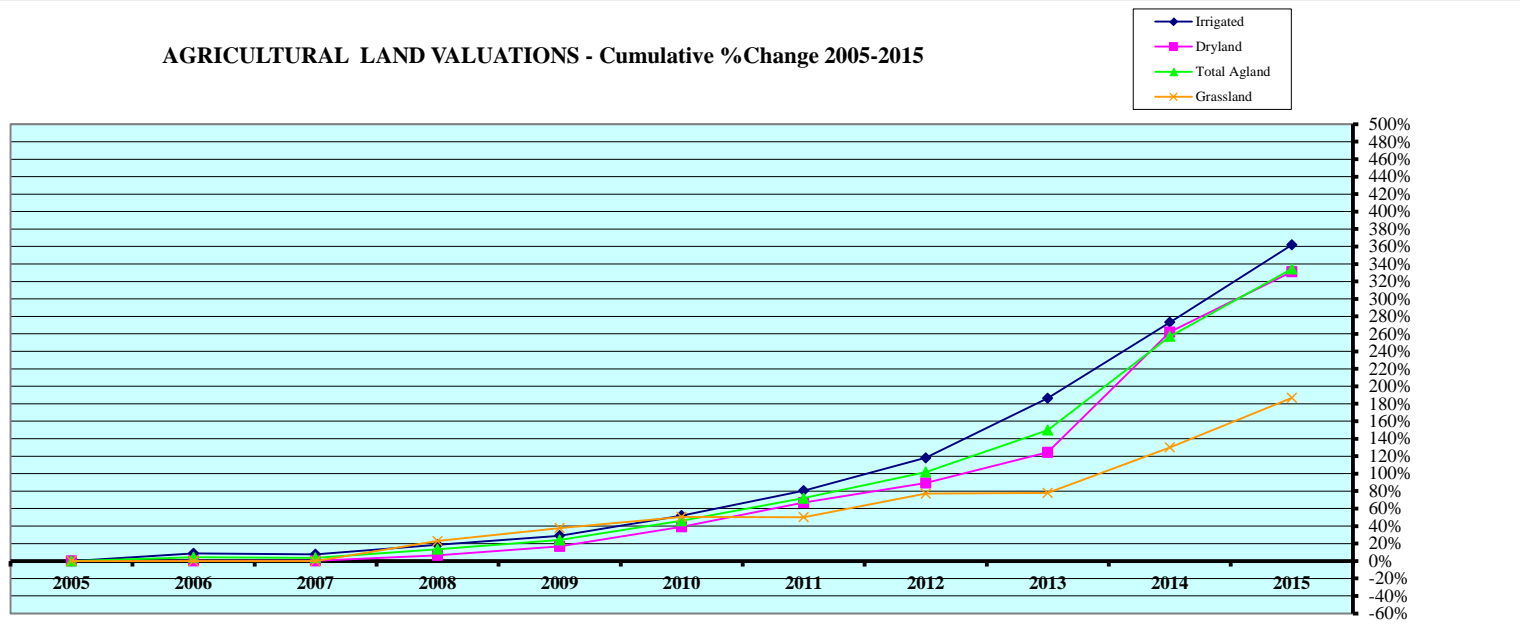
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 68
County PERKINS

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	107,522,643	--	--	--	104,219,846	--	--	--	16,971,117	--	--	--
2006	116,984,150	9,461,507	8.80%	8.80%	104,307,469	87,623	0.08%	0.08%	16,959,204	-11,913	-0.07%	-0.07%
2007	115,835,381	-1,148,769	-0.98%	7.73%	104,332,619	25,150	0.02%	0.11%	16,955,410	-3,794	-0.02%	-0.09%
2008	127,578,651	11,743,270	10.14%	18.65%	110,903,686	6,571,067	6.30%	6.41%	20,852,044	3,896,634	22.98%	22.87%
2009	138,664,418	11,085,767	8.69%	28.96%	121,683,120	10,779,434	9.72%	16.76%	23,370,554	2,518,510	12.08%	37.71%
2010	163,391,975	24,727,557	17.83%	51.96%	144,998,603	23,315,483	19.16%	39.13%	25,545,109	2,174,555	9.30%	50.52%
2011	194,017,896	30,625,921	18.74%	80.44%	173,947,829	28,949,226	19.97%	66.90%	25,489,489	-55,620	-0.22%	50.19%
2012	234,465,160	40,447,264	20.85%	118.06%	197,205,936	23,258,107	13.37%	89.22%	30,065,884	4,576,395	17.95%	77.16%
2013	307,813,998	73,348,838	31.28%	186.28%	233,861,017	36,655,081	18.59%	124.39%	30,166,453	100,569	0.33%	77.75%
2014	401,328,091	93,514,093	30.38%	273.25%	377,297,145	143,436,128	61.33%	262.02%	39,043,040	8,876,587	29.43%	130.06%
2015	496,693,551	95,365,460	23.76%	361.94%	449,343,474	72,046,329	19.10%	331.15%	48,657,640	9,614,600	24.63%	186.71%

Rate Ann.%chg: Irrigated **16.54%** Dryland **15.73%** Grassland **11.11%**

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	416,992	--	--	--	77,912	--	--	--	229,208,510	--	--	--
2006	432,037	15,045	3.61%	3.61%	79,216	1,304	1.67%	1.67%	238,762,076	9,553,566	4.17%	4.17%
2007	429,913	-2,124	-0.49%	3.10%	79,277	61	0.08%	1.75%	237,632,600	-1,129,476	-0.47%	3.68%
2008	372,619	-57,294	-13.33%	-10.64%	247,277	168,000	211.92%	217.38%	259,954,277	22,321,677	9.39%	13.41%
2009	134,859	-237,760	-63.81%	-67.66%	454,989	207,712	84.00%	483.98%	284,307,940	24,353,663	9.37%	24.04%
2010	134,988	129	0.10%	-67.63%	501,432	46,443	10.21%	543.59%	334,572,107	50,264,167	17.68%	45.97%
2011	135,162	174	0.13%	-67.59%	499,722	-1,710	-0.34%	541.39%	394,090,098	59,517,991	17.79%	71.94%
2012	135,304	142	0.11%	-67.55%	581,093	81,371	16.28%	645.83%	462,453,377	68,363,279	17.35%	101.76%
2013	133,751	-1,553	-1.15%	-67.92%	580,342	-751	-0.13%	644.87%	572,555,561	110,102,184	23.81%	149.80%
2014	133,074	-677	-0.51%	-68.09%	744,622	164,280	28.31%	855.72%	818,545,972	245,990,411	42.96%	257.12%
2015	119,193	-13,881	-10.43%	-71.42%	805,507	60,885	8.18%	933.87%	995,619,365	177,073,393	21.63%	334.37%

Cnty# **68**
County **PERKINS**

Rate Ann.%chg: Total Agric Land **15.82%**

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	107,418,924	133,254	806			104,263,824	321,979	324			16,970,032	87,620	194		
2006	117,010,502	133,303	878	8.89%	8.89%	104,299,809	322,076	324	0.00%	0.00%	16,958,240	87,564	194	0.00%	0.00%
2007	115,853,587	133,174	870	-0.89%	7.92%	104,331,980	322,149	324	0.01%	0.01%	16,960,670	87,575	194	0.00%	0.00%
2008	126,060,776	135,510	930	6.93%	15.40%	111,289,240	320,611	347	7.18%	7.19%	20,952,705	86,882	241	24.52%	24.52%
2009	138,641,574	137,545	1,008	8.35%	25.04%	121,730,144	322,539	377	8.73%	16.55%	23,367,656	84,972	275	14.03%	41.99%
2010	163,391,975	137,569	1,188	17.83%	47.34%	144,999,097	322,322	450	19.20%	38.92%	25,544,899	85,150	300	9.09%	54.90%
2011	194,017,896	137,590	1,410	18.72%	74.93%	173,947,827	322,443	539	19.92%	66.59%	25,489,489	84,965	300	0.00%	54.90%
2012	234,465,161	137,060	1,711	21.32%	112.21%	197,206,244	322,062	612	13.51%	89.09%	30,065,884	85,900	350	16.67%	80.72%
2013	307,814,024	137,068	2,246	31.28%	178.58%	234,009,560	321,727	727	18.79%	124.62%	30,094,594	85,982	350	0.00%	80.72%
2014	401,707,061	137,068	2,931	30.50%	263.56%	379,077,083	321,970	1,177	61.87%	263.58%	38,562,183	85,692	450	28.57%	132.35%
2015	497,526,427	137,044	3,630	23.88%	350.36%	449,342,360	318,936	1,409	19.66%	335.08%	48,657,854	88,467	550	22.22%	183.98%

Rate Annual %chg Average Value/Acre: 16.24%

15.84%

11.00%

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	416,992	5,213	80			78,030	975	80			229,147,802	549,041	417		
2006	432,153	5,402	80	0.00%	0.00%	79,443	993	80	0.00%	0.00%	238,780,147	549,337	435	4.15%	4.15%
2007	432,001	5,400	80	0.00%	0.00%	79,427	993	80	0.00%	0.00%	237,657,665	549,291	433	-0.46%	3.67%
2008	390,653	4,883	80	0.00%	0.00%	247,284	1,048	236	194.87%	194.86%	258,940,658	548,934	472	9.03%	13.02%
2009	132,130	1,652	80	0.00%	0.01%	455,250	1,655	275	16.60%	243.80%	284,326,754	548,363	519	9.92%	24.23%
2010	134,612	1,683	80	0.00%	0.00%	501,552	1,672	300	9.08%	275.02%	334,572,135	548,395	610	17.66%	46.18%
2011	135,162	1,689	80	0.00%	0.00%	499,722	1,666	300	0.00%	275.02%	394,090,096	548,353	719	17.80%	72.20%
2012	135,303	1,683	80	0.50%	0.50%	581,093	1,660	350	16.69%	337.60%	462,453,685	548,364	843	17.34%	102.06%
2013	136,600	1,699	80	0.00%	0.50%	580,568	1,658	350	0.00%	337.60%	572,635,346	548,135	1,045	23.88%	150.31%
2014	133,279	1,655	81	0.20%	0.70%	745,441	1,656	450	28.57%	462.61%	820,225,047	548,041	1,497	43.26%	258.60%
2015	119,193	1,475	81	0.29%	0.99%	805,506	1,464	550	22.22%	587.62%	996,451,340	547,387	1,820	21.63%	336.17%

68
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Rate Annual %chg Average Value/Acre: 15.87%

(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
2,970	PERKINS	87,757,978	56,851,934	4,373,724	77,116,076	45,917,043	16,306,192	0	995,619,365	34,203,270	20,435,478	18,200	1,338,599,260
cnty sectorvalue % of total value:		6.56%	4.25%	0.33%	5.76%	3.43%	1.22%		74.38%	2.56%	1.53%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
106	ELSIE	793,648	97,499	70,187	2,389,884	1,141,626	0	0	34,082	0	222,632	0	4,749,558
3.57%	%sector of county sector	0.90%	0.17%	1.60%	3.10%	2.49%			0.00%		1.09%		0.35%
	%sector of municipality	16.71%	2.05%	1.48%	50.32%	24.04%			0.72%		4.69%		100.00%
1,172	GRANT	2,430,864	746,338	148,740	38,280,218	10,296,121	0	0	26,032	18,200	360	0	51,946,873
39.46%	%sector of county sector	2.77%	1.31%	3.40%	49.64%	22.42%			0.00%	0.05%	0.00%		3.88%
	%sector of municipality	4.68%	1.44%	0.29%	73.69%	19.82%			0.05%	0.04%	0.00%		100.00%
231	MADRID	7,385,572	118,712	39,771	5,436,218	1,690,140	16,306,192	0	619,780	0	0	0	31,596,385
7.78%	%sector of county sector	8.42%	0.21%	0.91%	7.05%	3.68%	100.00%		0.06%				2.36%
	%sector of municipality	23.37%	0.38%	0.13%	17.21%	5.35%	51.61%		1.96%				100.00%
164	VENANGO	1,738,236	82,030	47,707	2,785,783	5,300,198	0	0	179,890	0	309,208	0	10,443,052
5.52%	%sector of county sector	1.98%	0.14%	1.09%	3.61%	11.54%			0.02%		1.51%		0.78%
	%sector of municipality	16.64%	0.79%	0.46%	26.68%	50.75%			1.72%		2.96%		100.00%
1,673	Total Municipalities	12,348,320	1,044,579	306,405	48,892,103	18,428,085	16,306,192	0	859,784	18,200	532,200	0	98,735,868
56.33%	%all municip.sect of cnty	14.07%	1.84%	7.01%	63.40%	40.13%	100.00%		0.09%	0.05%	2.60%		7.38%

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
68	PERKINS

CHART 5

EXHIBIT

68B

Page 5