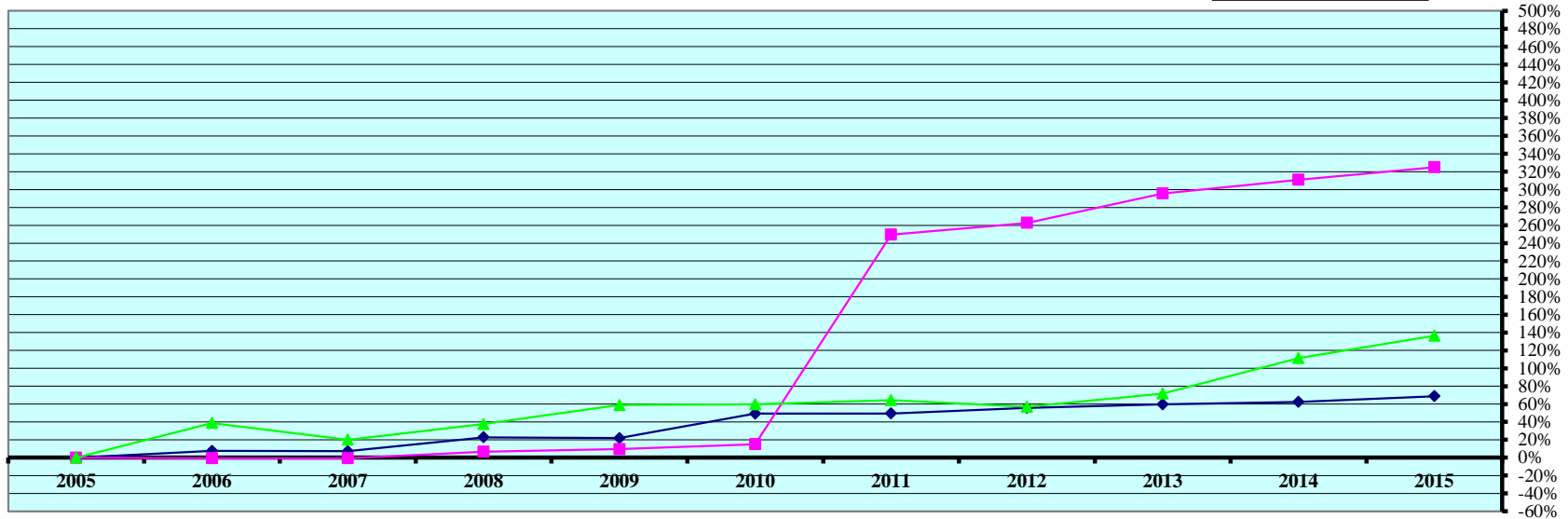


REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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	9,407,618	--	--	--	1,442,500	--	--	--	170,335,666	--	--	--
2006	10,109,750	702,132	7.46%	7.46%	1,432,544	-9,956	-0.69%	-0.69%	236,392,479	66,056,813	38.78%	38.78%
2007	10,090,515	-19,235	-0.19%	7.26%	1,432,544	0	0.00%	-0.69%	204,588,770	-31,803,709	-13.45%	20.11%
2008	11,551,681	1,461,166	14.48%	22.79%	1,538,929	106,385	7.43%	6.68%	234,186,510	29,597,740	14.47%	37.49%
2009	11,458,853	-92,828	-0.80%	21.80%	1,579,801	40,872	2.66%	9.52%	270,571,952	36,385,442	15.54%	58.85%
2010	14,035,727	2,576,874	22.49%	49.20%	1,660,176	80,375	5.09%	15.09%	271,986,459	1,414,507	0.52%	59.68%
2011	14,058,203	22,476	0.16%	49.43%	5,042,626	3,382,450	203.74%	249.58%	279,960,658	7,974,199	2.93%	64.36%
2012	14,648,135	589,932	4.20%	55.71%	5,231,969	189,343	3.75%	262.70%	267,318,298	-12,642,360	-4.52%	56.94%
2013	15,028,479	380,344	2.60%	59.75%	5,706,573	474,604	9.07%	295.60%	292,653,417	25,335,119	9.48%	71.81%
2014	15,285,692	257,213	1.71%	62.48%	5,929,228	222,655	3.90%	311.04%	360,346,330	67,692,913	23.13%	111.55%
2015	15,880,776	595,084	3.89%	68.81%	6,131,210	201,982	3.41%	325.04%	402,591,255	42,244,925	11.72%	136.35%

Rate Annual %chg: Residential & Recreational 5.38%

Commercial & Industrial 15.57%

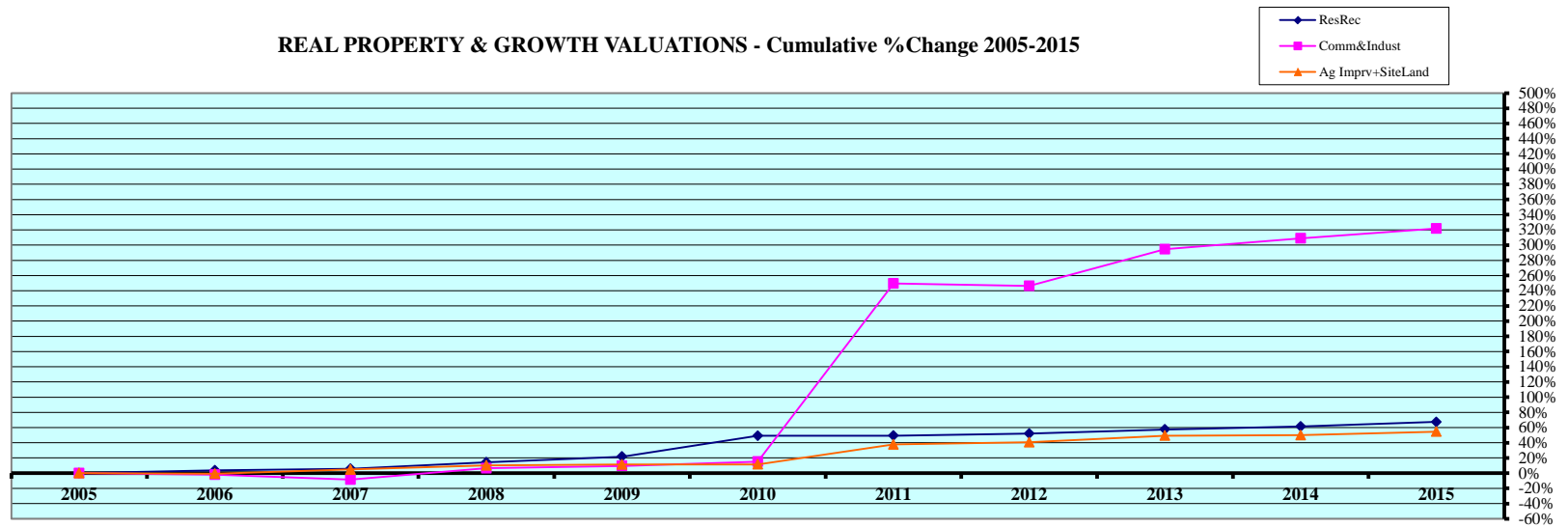
Agricultural Land 8.98%

Cnty# 83
 County SIOUX

CHART 1 EXHIBIT 83B 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	9,407,618	174,571	1.86%	9,233,047	--	--	1,442,500	0	0.00%	1,442,500	--	--		
2006	10,109,750	355,650	3.52%	9,754,100	3.68%	3.68%	1,432,544	18,120	1.26%	1,414,424	-1.95%	-1.95%		
2007	10,090,515	138,715	1.37%	9,951,800	-1.56%	5.78%	1,432,544	113,475	7.92%	1,319,069	-7.92%	-8.56%		
2008	11,551,681	793,401	6.87%	10,758,280	6.62%	14.36%	1,538,929	3,319	0.22%	1,535,610	7.19%	6.45%		
2009	11,458,853	0	0.00%	11,458,853	-0.80%	21.80%	1,579,801	0	0.00%	1,579,801	2.66%	9.52%		
2010	14,035,727	0	0.00%	14,035,727	22.49%	49.20%	1,660,176	0	0.00%	1,660,176	5.09%	15.09%		
2011	14,058,203	0	0.00%	14,058,203	0.16%	49.43%	5,042,626	0	0.00%	5,042,626	203.74%	249.58%		
2012	14,648,135	337,376	2.30%	14,310,759	1.80%	52.12%	5,231,969	234,484	4.48%	4,997,485	-0.90%	246.45%		
2013	15,028,479	207,004	1.38%	14,821,475	1.18%	57.55%	5,706,573	12,965	0.23%	5,693,608	8.82%	294.70%		
2014	15,285,692	96,952	0.63%	15,188,740	1.07%	61.45%	5,929,228	32,097	0.54%	5,897,131	3.34%	308.81%		
2015	15,880,776	134,572	0.85%	15,746,204	3.01%	67.38%	6,131,210	45,141	0.74%	6,086,069	2.65%	321.91%		
Rate Ann%chg	5.38%			Resid & Rec. w/o growth			3.76%	15.57%			C & I w/o growth			22.27%

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	21,129,851	6,069,759	27,199,610	702,296	2.58%	--	--
2006	21,407,102	6,323,252	27,730,354	720,442	2.60%	-0.70%	-0.70%
2007	22,040,041	6,595,960	28,636,001	126,355	0.44%	2.81%	4.82%
2008	22,505,435	7,451,241	29,956,676	0	0.00%	4.61%	10.14%
2009	23,146,553	7,601,585	30,748,138	482,172	1.57%	1.03%	11.27%
2010	22,220,693	8,127,982	30,348,675	0	0.00%	-1.30%	11.58%
2011	25,753,076	11,707,846	37,460,922	0	0.00%	23.44%	37.73%
2012	28,185,010	11,501,626	39,686,636	1,403,287	3.54%	2.20%	40.75%
2013	28,949,564	11,819,575	40,769,139	129,949	0.32%	2.40%	49.41%
2014	29,225,482	12,635,230	41,860,712	1,077,271	2.57%	0.04%	49.94%
2015	29,515,591	12,869,523	42,385,114	340,114	0.80%	0.44%	54.58%
Rate Ann%chg	3.40%	7.81%	4.54%	Ag Imprv+Site w/o growth		3.50%	

(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.

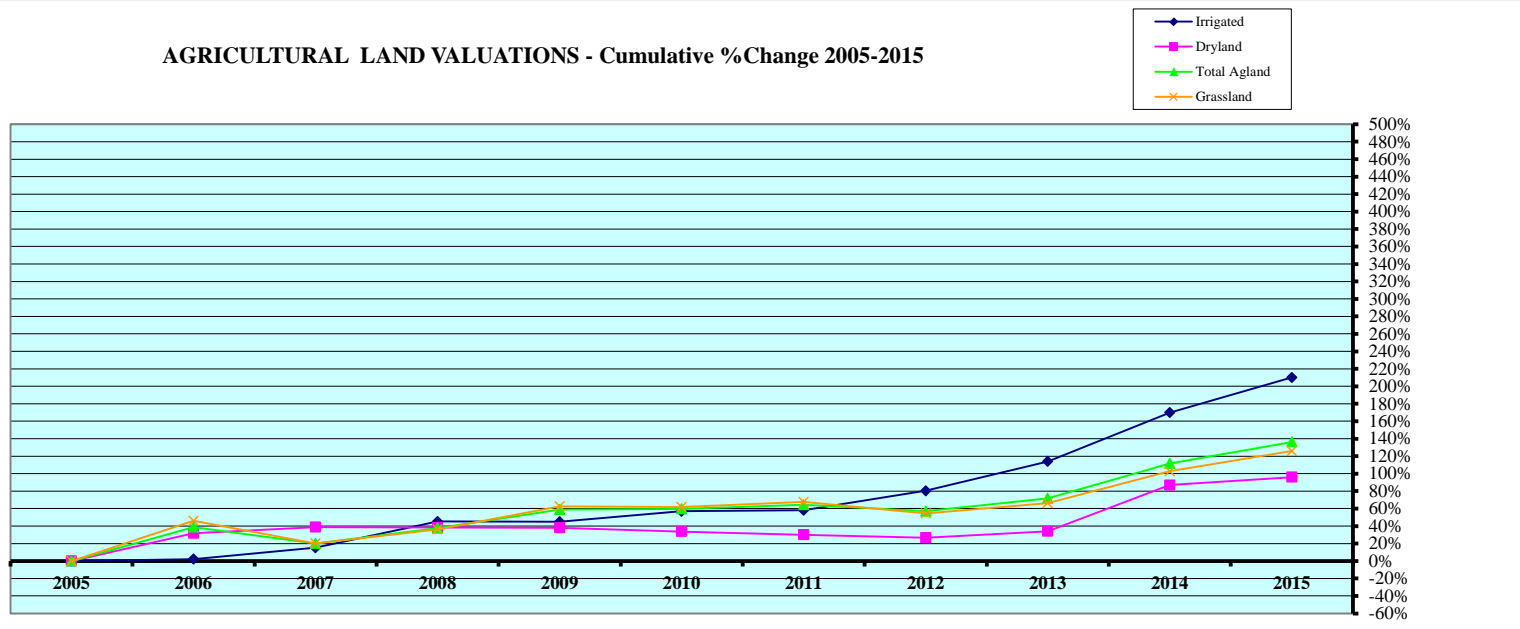
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 83
County SIOUX

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	24,764,898	--	--	--	7,570,272	--	--	--	136,591,243	--	--	--
2006	25,284,154	519,256	2.10%	2.10%	9,965,488	2,395,216	31.64%	31.64%	199,369,483	62,778,240	45.96%	45.96%
2007	28,521,231	3,237,077	12.80%	15.17%	10,502,138	536,650	5.39%	38.73%	163,910,508	-35,458,975	-17.79%	20.00%
2008	35,981,748	7,460,517	26.16%	45.29%	10,461,531	-40,607	-0.39%	38.19%	185,971,204	22,060,696	13.46%	36.15%
2009	35,879,810	-101,938	-0.28%	44.88%	10,456,255	-5,276	-0.05%	38.12%	222,141,275	36,170,071	19.45%	62.63%
2010	38,847,592	2,967,782	8.27%	56.87%	10,122,069	-334,186	-3.20%	33.71%	220,918,246	-1,223,029	-0.55%	61.74%
2011	39,145,872	298,280	0.77%	58.07%	9,844,527	-277,542	-2.74%	30.04%	228,857,822	7,939,576	3.59%	67.55%
2012	44,663,087	5,517,215	14.09%	80.35%	9,587,483	-257,044	-2.61%	26.65%	210,898,787	-17,959,035	-7.85%	54.40%
2013	52,990,864	8,327,777	18.65%	113.98%	10,145,131	557,648	5.82%	34.01%	226,971,069	16,072,282	7.62%	66.17%
2014	66,842,294	13,851,430	26.14%	169.91%	14,150,141	4,005,010	39.48%	86.92%	276,818,442	49,847,373	21.96%	102.66%
2015	76,801,879	9,959,585	14.90%	210.12%	14,837,552	687,411	4.86%	96.00%	308,424,082	31,605,640	11.42%	125.80%

Rate Ann.%chg: Irrigated **11.98%** Dryland **6.96%** Grassland **8.49%**

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	1,409,253	--	--	--	0	--	--	--	170,335,666	--	--	--
2006	1,773,354	364,101	25.84%	25.84%	0	0			236,392,479	66,056,813	38.78%	38.78%
2007	1,654,893	-118,461	-6.68%	17.43%	0	0			204,588,770	-31,803,709	-13.45%	20.11%
2008	1,772,027	117,134	7.08%	25.74%	0	0			234,186,510	29,597,740	14.47%	37.49%
2009	2,094,612	322,585	18.20%	48.63%	0	0			270,571,952	36,385,442	15.54%	58.85%
2010	2,098,552	3,940	0.19%	48.91%	0	0			271,986,459	1,414,507	0.52%	59.68%
2011	2,112,437	13,885	0.66%	49.90%	0	0			279,960,658	7,974,199	2.93%	64.36%
2012	2,168,941	56,504	2.67%	53.91%	0	0			267,318,298	-12,642,360	-4.52%	56.94%
2013	2,546,353	377,412	17.40%	80.69%	0	0			292,653,417	25,335,119	9.48%	71.81%
2014	2,535,453	-10,900	-0.43%	79.91%	0	0			360,346,330	67,692,913	23.13%	111.55%
2015	2,527,742	-7,711	-0.30%	79.37%	0	0			402,591,255	42,244,925	11.72%	136.35%

Cnty# **83**
County **SIOUX**

Rate Ann.%chg: Total Agric Land **8.98%**

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	24,757,858	40,835	606			7,590,696	42,281	180			136,584,325	1,072,611	127		
2006	25,181,000	41,087	613	1.08%	1.08%	10,088,850	42,034	240	33.69%	33.69%	199,341,209	1,072,478	186	45.97%	45.97%
2007	28,516,836	42,580	670	9.28%	10.46%	10,500,684	41,163	255	6.29%	42.09%	164,281,536	1,071,238	153	-17.49%	20.43%
2008	35,368,122	42,965	823	22.91%	35.77%	10,578,269	41,299	256	0.41%	42.67%	185,746,944	1,069,313	174	13.27%	36.41%
2009	36,335,308	44,130	823	0.02%	35.80%	10,488,043	40,759	257	0.46%	43.33%	222,273,327	1,070,227	208	19.56%	63.10%
2010	38,944,992	43,711	891	8.21%	46.95%	10,088,200	39,173	258	0.08%	43.45%	220,809,446	1,064,901	207	-0.16%	62.84%
2011	39,021,892	43,245	902	1.28%	48.83%	9,856,405	37,888	260	1.01%	44.90%	228,607,125	1,064,947	215	3.53%	68.58%
2012	44,681,885	43,797	1,020	13.06%	68.27%	9,522,245	36,559	260	0.12%	45.08%	210,561,611	1,066,062	198	-7.99%	55.11%
2013	53,072,995	45,330	1,171	14.76%	93.11%	10,415,273	38,943	267	2.68%	48.97%	226,856,279	1,062,734	213	8.08%	67.64%
2014	66,667,095	45,772	1,457	24.40%	140.23%	14,235,353	37,892	376	40.47%	109.26%	276,809,068	1,063,045	260	21.98%	104.49%
2015	76,655,080	45,606	1,681	15.40%	177.23%	14,812,916	38,829	381	1.55%	112.50%	308,455,371	1,062,413	290	11.50%	128.00%

Rate Annual %chg Average Value/Acre: 10.73%

7.83%

8.59%

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	1,409,171	45,375	31			0	305	0			170,342,050	1,201,406	142		
2006	1,773,354	45,376	39	25.84%	25.84%	0	0				236,384,413	1,200,975	197	38.82%	38.82%
2007	1,655,319	45,376	36	-6.66%	17.47%	0	0				204,954,375	1,200,356	171	-13.25%	20.42%
2008	1,770,144	45,251	39	7.23%	25.96%	0	0				233,463,479	1,198,828	195	14.06%	37.35%
2009	2,095,463	45,485	46	17.77%	48.34%	0	0				271,192,141	1,200,601	226	15.99%	59.31%
2010	2,095,474	45,382	46	0.23%	48.68%	0	0				271,938,112	1,193,167	228	0.90%	60.74%
2011	2,112,437	45,394	47	0.78%	49.84%	0	0				279,597,859	1,191,474	235	2.96%	65.51%
2012	2,175,103	46,140	47	1.30%	51.79%	0	0				266,940,844	1,192,558	224	-4.61%	57.87%
2013	2,547,053	46,337	55	16.60%	77.00%	0	0				292,891,600	1,193,344	245	9.65%	73.10%
2014	2,535,595	46,072	55	0.12%	77.21%	0	0				360,247,111	1,192,781	302	23.05%	113.01%
2015	2,529,928	46,075	55	-0.23%	76.80%	0	0				402,453,295	1,192,923	337	11.70%	137.94%

83
SIoux

Rate Annual %chg Average Value/Acre: 9.06%

(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
1,311	SIOUX	22,013,451	12,374,520	43,071,851	14,044,321	6,131,210	0	1,836,455	402,591,255	29,515,591	12,869,523	27,630	544,475,807
cnty sectorvalue % of total value:		4.04%	2.27%	7.91%	2.58%	1.13%		0.34%	73.94%	5.42%	2.36%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
251	HARRISON	306,768	107,199	40,947	7,161,804	1,614,889	0	0	0	8,250	2,630	0	9,242,487
19.15%	%sector of county sector	1.39%	0.87%	0.10%	50.99%	26.34%				0.03%	0.02%		1.70%
	%sector of municipality	3.32%	1.16%	0.44%	77.49%	17.47%				0.09%	0.03%		100.00%
251	Total Municipalities	306,768	107,199	40,947	7,161,804	1,614,889	0	0	0	8,250	2,630	0	9,242,487
19.15%	%all municip.sect of cnty	1.39%	0.87%	0.10%	50.99%	26.34%				0.03%	0.02%		1.70%

Cnty#	County
83	SIOUX

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