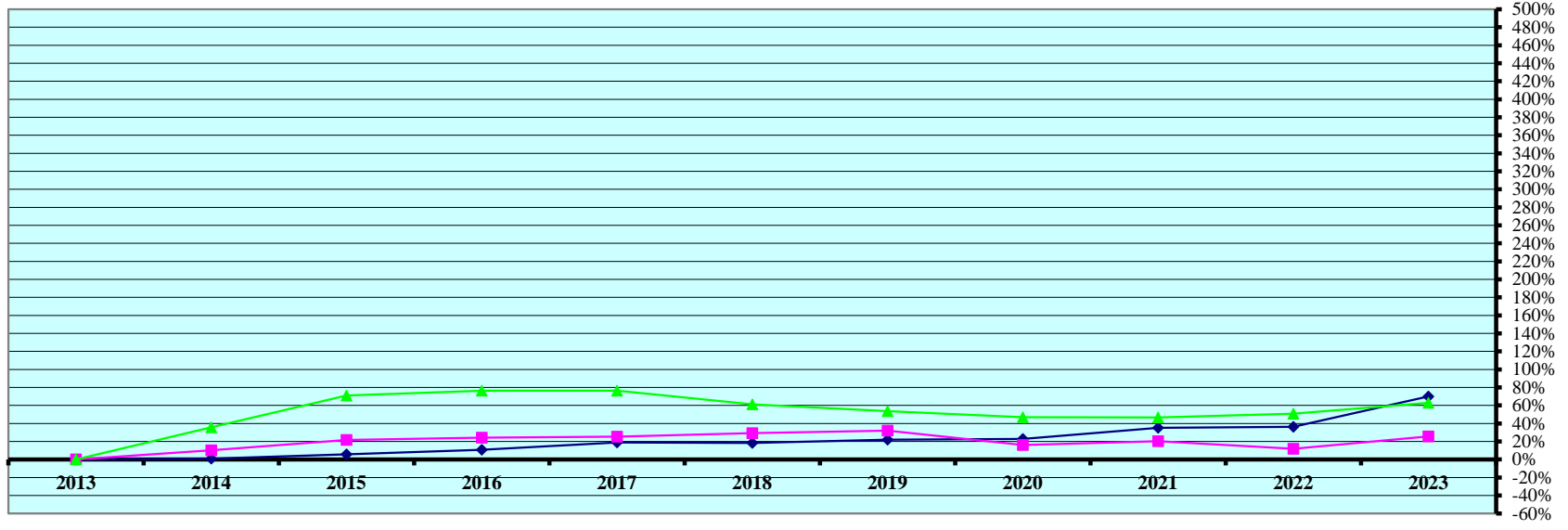


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	56,695,775	-	-	-	18,016,208	-	-	-	423,642,816	-	-	-
2014	57,265,187	569,412	1.00%	1.00%	19,833,229	1,817,021	10.09%	10.09%	574,950,032	151,307,216	35.72%	35.72%
2015	59,992,811	2,727,624	4.76%	5.82%	21,934,456	2,101,227	10.59%	21.75%	724,821,727	149,871,695	26.07%	71.09%
2016	62,752,118	2,759,307	4.60%	10.68%	22,362,106	427,650	1.95%	24.12%	747,320,413	22,498,686	3.10%	76.40%
2017	67,391,438	4,639,320	7.39%	18.87%	22,594,307	232,201	1.04%	25.41%	747,374,509	54,096	0.01%	76.42%
2018	67,069,482	-321,956	-0.48%	18.30%	23,303,443	709,136	3.14%	29.35%	682,428,280	-64,946,229	-8.69%	61.09%
2019	69,154,352	2,084,870	3.11%	21.97%	23,785,014	481,571	2.07%	32.02%	650,748,108	-31,680,172	-4.64%	53.61%
2020	69,667,709	513,357	0.74%	22.88%	20,914,984	-2,870,030	-12.07%	16.09%	621,890,958	-28,857,150	-4.43%	46.80%
2021	76,664,422	6,996,713	10.04%	35.22%	21,658,817	743,833	3.56%	20.22%	621,503,340	-387,618	-0.06%	46.70%
2022	77,306,143	641,721	0.84%	36.35%	20,148,434	-1,510,383	-6.97%	11.84%	639,354,824	17,851,484	2.87%	50.92%
2023	96,403,698	19,097,555	24.70%	70.04%	22,648,641	2,500,207	12.41%	25.71%	690,567,039	51,212,215	8.01%	63.01%

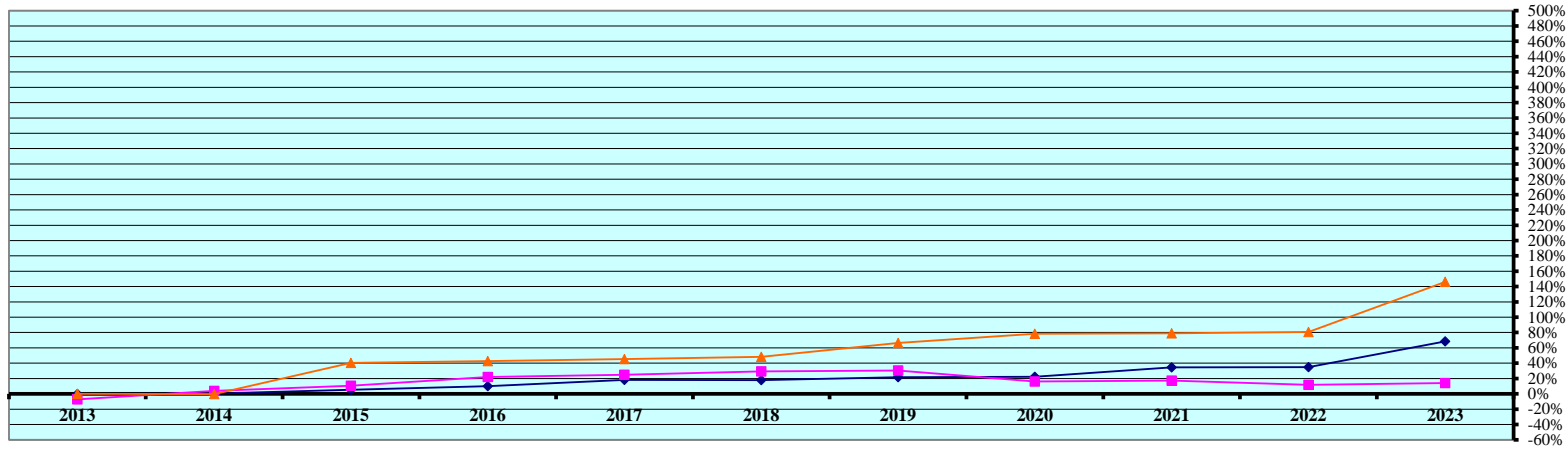
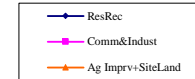
Rate Annual %chg: Residential & Recreational **5.45%** Commercial & Industrial **2.31%** Agricultural Land **5.01%**

Cnty# **32**
County **FRONTIER**

CHART 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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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						
2013	56,695,775	104,119	0.18%	56,591,656	-	-0.18%	18,016,208	1,299,623	7.21%	16,716,585	-	-7.21%						
2014	57,265,187	422,223	0.74%	56,842,964	0.26%	0.26%	19,833,229	1,144,598	5.77%	18,688,631	3.73%	3.73%						
2015	59,992,811	271,146	0.45%	59,721,665	4.29%	5.34%	21,934,456	2,007,909	9.15%	19,926,547	0.47%	10.60%						
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	10.01%	22,362,106	387,869	1.73%	21,974,237	0.18%	21.97%						
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	18.28%	22,594,307	111,891	0.50%	22,482,416	0.54%	24.79%						
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	18.02%	23,303,443	0	0.00%	23,303,443	3.14%	29.35%						
2019	69,154,352	186,068	0.27%	68,968,284	2.83%	21.65%	23,785,014	286,436	1.20%	23,498,578	0.84%	30.43%						
2020	69,667,709	395,639	0.57%	69,272,070	0.17%	22.18%	20,914,984	0	0.00%	20,914,984	-12.07%	16.09%						
2021	76,664,422	327,582	0.43%	76,336,840	9.57%	34.64%	21,658,817	538,226	2.49%	21,120,591	0.98%	17.23%						
2022	77,306,143	777,642	1.01%	76,528,501	-0.18%	34.98%	20,148,434	0	0.00%	20,148,434	-6.97%	11.84%						
2023	96,403,698	919,754	0.95%	95,483,944	23.51%	68.41%	22,648,641	2,114,868	9.34%	20,533,773	1.91%	13.97%						
Rate Ann%chg	5.45%			Resid & Recreat w/o growth			5.06%			2.31%			C & I w/o growth			-0.72%		

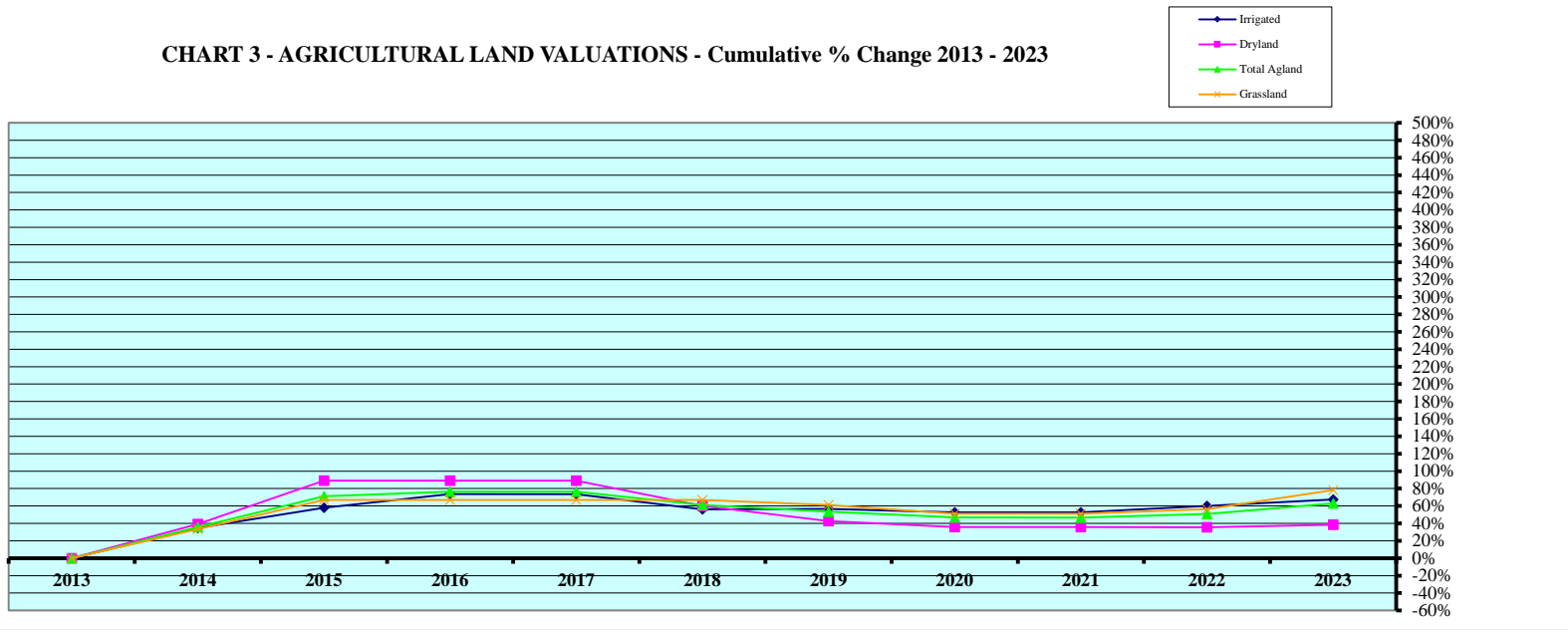
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	26,962,052	22,396,000	49,358,052	1,754,035	3.55%	47,604,017	-	-		
2014	27,218,575	22,894,876	50,113,451	923,250	1.84%	49,190,201	-0.34%	-0.34%		
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	38.38%	40.50%		
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	0.33%	42.75%		
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	-0.17%	45.49%		
2018	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	0.28%	48.38%		
2019	43,428,791	39,146,374	82,575,165	419,034	0.51%	82,156,131	11.04%	66.45%		
2020	43,685,860	44,944,515	88,630,375	595,633	0.67%	88,034,742	6.61%	78.36%		
2021	43,914,035	45,248,498	89,162,533	872,472	0.98%	88,290,061	-0.38%	78.88%		
2022	44,388,922	46,228,751	90,617,673	1,380,600	1.52%	89,237,073	0.08%	80.80%		
2023	62,985,703	61,187,111	124,172,814	2,712,071	2.18%	121,460,743	34.04%	146.08%		
Rate Ann%chg	8.86%		10.57%		9.66%		Ag Imprv+Site w/o growth		8.99%	

(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; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 32
County FRONTIER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	143,824,512	-	-	-	137,985,058	-	-	-	141,833,246	-	-	-
2014	193,782,968	49,958,456	34.74%	34.74%	192,026,028	54,040,970	39.16%	39.16%	189,141,036	47,307,790	33.35%	33.35%
2015	227,371,967	33,588,999	17.33%	58.09%	260,760,046	68,734,018	35.79%	88.98%	236,689,714	47,548,678	25.14%	66.88%
2016	249,800,253	22,428,286	9.86%	73.68%	260,808,004	47,958	0.02%	89.01%	236,712,156	22,442	0.01%	66.89%
2017	249,646,195	-154,058	-0.06%	73.58%	260,857,009	49,005	0.02%	89.05%	236,871,305	159,149	0.07%	67.01%
2018	224,718,978	-24,927,217	-9.99%	56.25%	221,025,754	-39,831,255	-15.27%	60.18%	236,683,548	-187,757	-0.08%	66.87%
2019	225,138,215	419,237	0.19%	56.54%	196,901,790	-24,123,964	-10.91%	42.70%	228,708,103	-7,975,445	-3.37%	61.25%
2020	219,715,772	-5,422,443	-2.41%	52.77%	187,558,042	-9,343,748	-4.75%	35.93%	214,396,418	-14,311,685	-6.26%	51.16%
2021	219,564,265	-151,507	-0.07%	52.66%	187,444,145	-113,897	-0.06%	35.84%	214,274,193	-122,225	-0.06%	51.07%
2022	230,141,011	10,576,746	4.82%	60.02%	187,209,125	-235,020	-0.13%	35.67%	221,784,030	7,509,837	3.50%	56.37%
2023	241,013,089	10,872,078	4.72%	67.57%	191,175,670	3,966,545	2.12%	38.55%	252,758,498	30,974,468	13.97%	78.21%

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
2013	0	-	-	-	0	-	-	-	423,642,816	-	-	-
2014	0	0			0	0			574,950,032	151,307,216	35.72%	35.72%
2015	0	0			0	0			724,821,727	149,871,695	26.07%	71.09%
2016	0	0			0	0			747,320,413	22,498,686	3.10%	76.40%
2017	0	0			0	0			747,374,509	54,096	0.01%	76.42%
2018	0	0			0	0			682,428,280	-64,946,229	-8.69%	61.09%
2019	0	0			0	0			650,748,108	-31,680,172	-4.64%	53.61%
2020	0	0			220,726	220,726			621,890,958	-28,857,150	-4.43%	46.80%
2021	0	0			220,737	11	0.00%		621,503,340	-387,618	-0.06%	46.70%
2022	0	0			220,658	-79	-0.04%		639,354,824	17,851,484	2.87%	50.92%
2023	0	0			5,619,782	5,399,124	2446.83%		690,567,039	51,212,215	8.01%	63.01%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	143,824,512	75,417	1,907			137,985,084	157,559	876			141,835,285	363,679	390		
2014	193,782,307	75,527	2,566	34.54%	34.54%	192,033,009	157,398	1,220	39.31%	39.31%	189,137,795	363,726	520	33.33%	33.33%
2015	227,400,649	76,624	2,968	15.67%	55.62%	260,768,361	156,133	1,670	36.89%	90.71%	236,685,277	364,127	650	25.00%	66.67%
2016	249,782,976	76,466	3,267	10.07%	71.29%	260,779,569	156,133	1,670	0.00%	90.72%	236,710,004	364,165	650	0.00%	66.67%
2017	249,786,444	76,425	3,268	0.06%	71.39%	260,857,129	156,178	1,670	0.00%	90.72%	236,723,282	364,185	650	0.00%	66.67%
2018	224,718,978	76,478	2,938	-10.10%	54.08%	221,025,751	156,170	1,415	-15.26%	61.61%	236,683,559	364,124	650	0.00%	66.67%
2019	225,138,602	76,625	2,938	0.00%	54.07%	196,904,708	154,987	1,270	-10.23%	45.07%	228,620,010	364,880	627	-3.61%	60.66%
2020	219,727,926	76,944	2,856	-2.81%	49.74%	187,420,850	154,669	1,212	-4.62%	38.36%	214,272,129	365,026	587	-6.31%	50.51%
2021	219,564,263	76,879	2,856	0.01%	49.76%	187,507,277	154,741	1,212	0.00%	38.36%	214,212,291	364,991	587	-0.02%	50.49%
2022	230,140,981	76,830	2,995	4.88%	57.07%	187,223,701	154,510	1,212	0.00%	38.36%	221,791,845	365,127	607	3.50%	55.75%
2023	241,013,183	76,633	3,145	4.99%	64.92%	191,171,269	152,692	1,252	3.32%	42.96%	252,771,142	366,908	689	13.41%	76.65%

Rate Annual %chg Average Value/Acre: 5.13%

3.64%

5.85%

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
2013	0	0				0	0				423,644,881	596,656	710		
2014	0	0				0	0				574,953,111	596,651	964	35.72%	35.72%
2015	0	0				0	0				724,854,287	596,883	1,214	26.02%	71.03%
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	76.36%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	76.37%
2018	0	0				0	0				682,428,288	596,772	1,144	-8.69%	61.05%
2019	0	0				0	0				650,663,320	596,493	1,091	-4.61%	53.63%
2020	0	0				220,726	196	1,125			621,641,631	596,835	1,042	-4.52%	46.69%
2021	0	0				220,726	196	1,125	0.00%		621,504,557	596,808	1,041	-0.02%	46.67%
2022	0	0				220,658	196	1,125	0.00%		639,377,185	596,663	1,072	2.90%	50.92%
2023	0	0				5,619,782	1,067	5,265	368.04%		690,575,376	597,300	1,156	7.89%	62.83%

32
FRONTIER

Rate Annual %chg Average Value/Acre: 5.00%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5 - 2023 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
2,519	FRONTIER	46,355,622	16,426,373	3,126,511	84,141,530	22,648,641	0	12,262,168	690,567,039	62,985,703	61,187,111	1,031,400	1,000,732,098
cnty sectorvalue % of total value:		4.63%	1.64%	0.31%	8.41%	2.26%		1.23%	69.01%	6.29%	6.11%	0.10%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
806	CURTIS	1,493,995	1,187,893	109,206	29,148,529	5,946,044	0	0	70,792	0	0	0	37,956,459
32.00%	%sector of county sector	3.22%	7.23%	3.49%	34.64%	26.25%			0.01%				3.79%
	%sector of municipality	3.94%	3.13%	0.29%	76.79%	15.67%			0.19%				100.00%
389	EUSTIS	640,852	387,214	45,119	20,678,486	4,012,165	0	0	23,770	81,399	16,272	0	25,885,277
15.44%	%sector of county sector	1.38%	2.36%	1.44%	24.58%	17.71%			0.00%	0.13%	0.03%		2.59%
	%sector of municipality	2.48%	1.50%	0.17%	79.89%	15.50%			0.09%	0.31%	0.06%		100.00%
182	FARNAM	0	0	0	0	2,323,554	0	0	0	0	0	0	2,323,554
7.23%	%sector of county sector					10.26%							0.23%
	%sector of municipality					100.00%							100.00%
262	MAYWOOD	216,424	321,133	50,212	9,212,870	5,868,902	0	0	83,236	397,797	97,082	0	16,247,656
10.40%	%sector of county sector	0.47%	1.95%	1.61%	10.95%	25.91%			0.01%	0.63%	0.16%		1.62%
	%sector of municipality	1.33%	1.98%	0.31%	56.70%	36.12%			0.51%	2.45%	0.60%		100.00%
27	MOOREFIELD	115,662	32,032	22,736	959,886	618,618	0	0	44,103	0	0	0	1,793,037
1.07%	%sector of county sector	0.25%	0.20%	0.73%	1.14%	2.73%			0.01%				0.18%
	%sector of municipality	6.45%	1.79%	1.27%	53.53%	34.50%			2.46%				100.00%
25	STOCKVILLE	51,054	112,919	778	972,060	174,350	0	0	34,866	0	0	0	1,346,027
0.99%	%sector of county sector	0.11%	0.69%	0.02%	1.16%	0.77%			0.01%				0.13%
	%sector of municipality	3.79%	8.39%	0.06%	72.22%	12.95%			2.59%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
1,692	Total Municipalities	2,517,987	2,041,191	228,051	60,971,835	18,943,636	0	0	256,767	479,196	113,354	0	85,552,016
67.16%	%all municip.sectors of cnty	5.43%	12.43%	7.29%	72.46%	83.64%			0.04%	0.76%	0.19%		8.55%