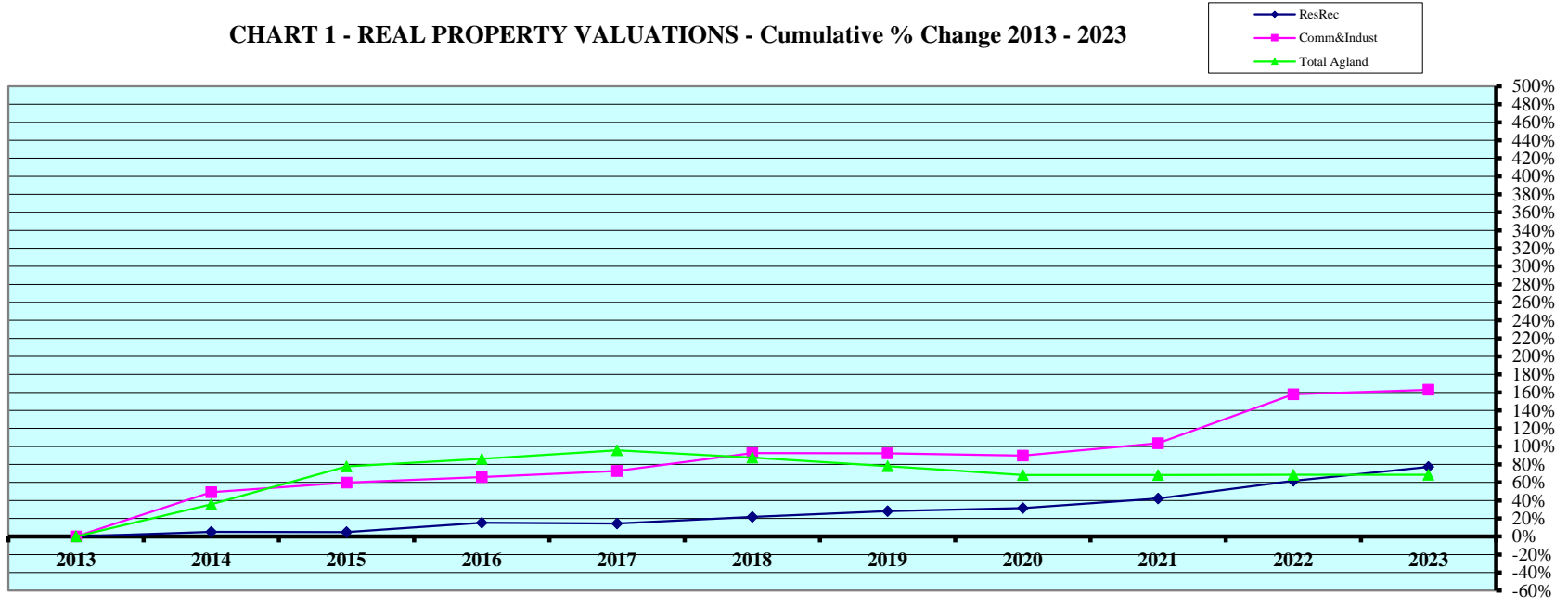


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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	77,847,595	-	-	-	9,543,480	-	-	-	396,651,080	-	-	-
2014	81,782,395	3,934,800	5.05%	5.05%	14,230,230	4,686,750	49.11%	49.11%	538,423,310	141,772,230	35.74%	35.74%
2015	81,602,390	-180,005	-0.22%	4.82%	15,258,250	1,028,020	7.22%	59.88%	705,278,830	166,855,520	30.99%	77.81%
2016	89,779,455	8,177,065	10.02%	15.33%	15,843,680	585,430	3.84%	66.02%	738,773,845	33,495,015	4.75%	86.25%
2017	88,949,205	-830,250	-0.92%	14.26%	16,489,380	645,700	4.08%	72.78%	776,220,545	37,446,700	5.07%	95.69%
2018	94,718,365	5,769,160	6.49%	21.67%	18,380,665	1,891,285	11.47%	92.60%	744,112,255	-32,108,290	-4.14%	87.60%
2019	99,712,130	4,993,765	5.27%	28.09%	18,352,260	-28,405	-0.15%	92.30%	706,771,320	-37,340,935	-5.02%	78.18%
2020	102,410,430	2,698,300	2.71%	31.55%	18,103,480	-248,780	-1.36%	89.69%	667,170,490	-39,600,830	-5.60%	68.20%
2021	110,661,810	8,251,380	8.06%	42.15%	19,434,775	1,331,295	7.35%	103.64%	667,282,785	112,295	0.02%	68.23%
2022	126,048,165	15,386,355	13.90%	61.92%	24,607,435	5,172,660	26.62%	157.85%	667,857,725	574,940	0.09%	68.37%
2023	137,966,285	11,918,120	9.46%	77.23%	25,088,360	480,925	1.95%	162.88%	668,145,065	287,340	0.04%	68.45%

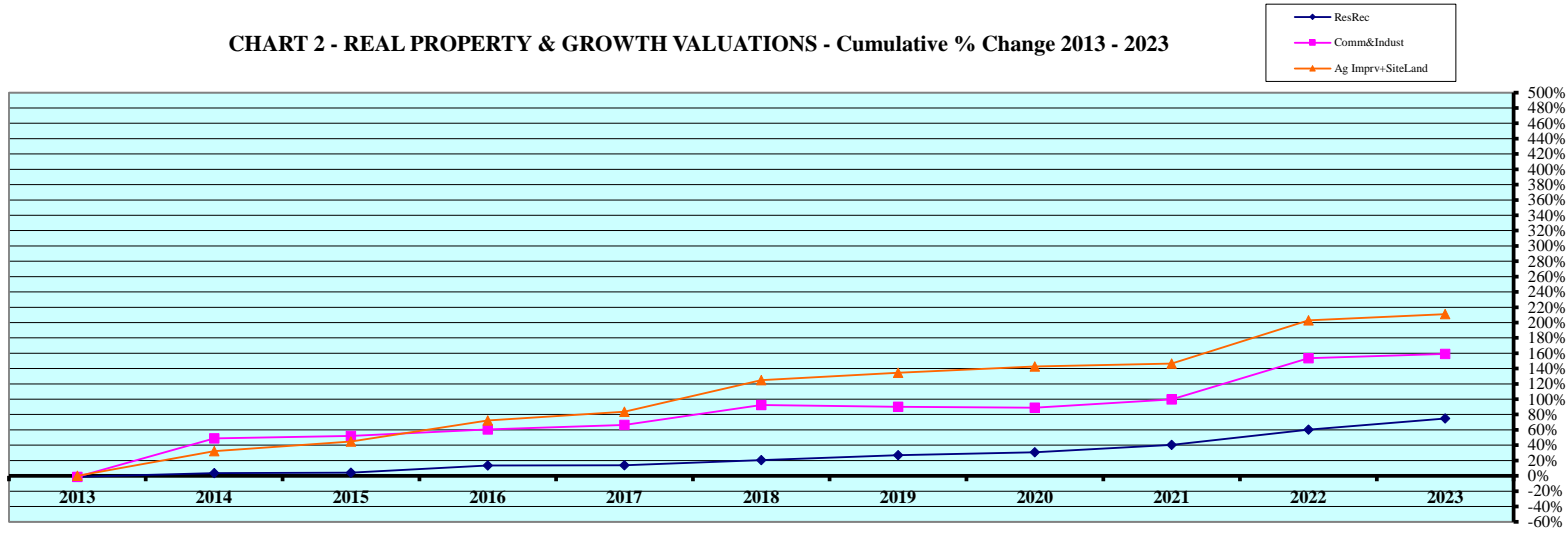
Rate Annual %chg: Residential & Recreational **5.89%** Commercial & Industrial **10.15%** Agricultural Land **5.35%**

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County **SHERMAN**

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	77,847,595	991,065	1.27%	76,856,530	-	-1.27%	9,543,480	122,230	1.28%	9,421,250	-	-1.28%		
2014	81,782,395	1,180,375	1.44%	80,602,020	3.54%	3.54%	14,230,230	23,675	0.17%	14,206,555	48.86%	48.86%		
2015	81,602,390	594,400	0.73%	81,007,990	-0.95%	4.06%	15,258,250	731,317	4.79%	14,526,933	2.09%	52.22%		
2016	89,779,455	1,416,729	1.58%	88,362,726	8.28%	13.51%	15,843,680	509,220	3.21%	15,334,460	0.50%	60.68%		
2017	88,949,205	467,325	0.53%	88,481,880	-1.45%	13.66%	16,489,380	604,195	3.66%	15,885,185	0.26%	66.45%		
2018	94,718,365	928,525	0.98%	93,789,840	5.44%	20.48%	18,380,665	5,000	0.03%	18,375,665	11.44%	92.55%		
2019	99,712,130	897,520	0.90%	98,814,610	4.32%	26.93%	18,352,260	201,290	1.10%	18,150,970	-1.25%	90.19%		
2020	102,410,430	659,575	0.64%	101,750,855	2.04%	30.71%	18,103,480	65,380	0.36%	18,038,100	-1.71%	89.01%		
2021	110,661,810	1,479,110	1.34%	109,182,700	6.61%	40.25%	19,434,775	372,370	1.92%	19,062,405	5.30%	99.74%		
2022	126,048,165	1,210,972	0.96%	124,837,193	12.81%	60.36%	24,607,435	407,525	1.66%	24,199,910	24.52%	153.58%		
2023	137,966,285	1,900,070	1.38%	136,066,215	7.95%	74.79%	25,088,360	360,795	1.44%	24,727,565	0.49%	159.10%		
Rate Ann%chg	5.89%						4.86%	10.15%						9.05%

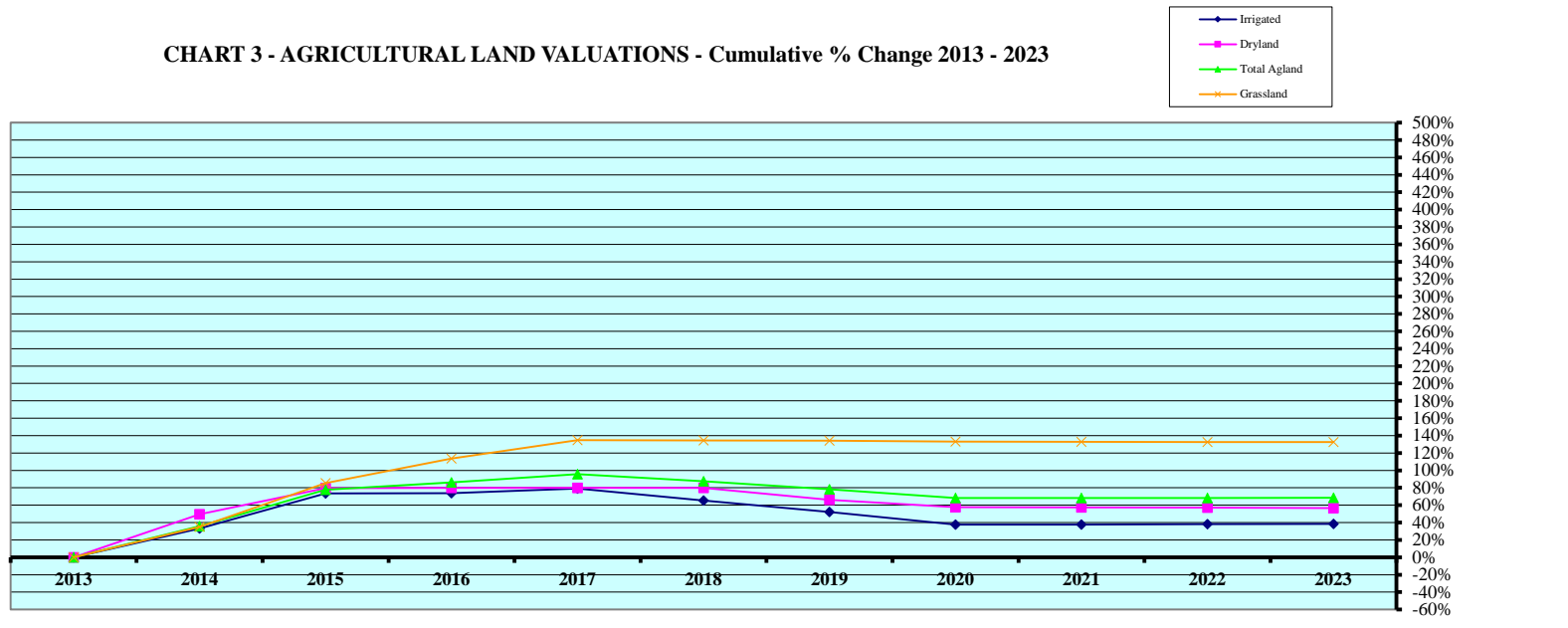
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	19,697,200	12,790,610	32,487,810	1,266,424	3.90%	31,221,386	-	-
2014	25,852,005	17,521,890	43,373,895	433,280	1.00%	42,940,615	32.17%	32.17%
2015	27,559,480	20,178,490	47,737,970	706,565	1.48%	47,031,405	8.43%	44.77%
2016	34,706,200	22,341,325	57,047,525	1,124,810	1.97%	55,922,715	17.15%	72.13%
2017	37,768,595	23,370,855	61,139,450	1,440,640	2.36%	59,698,810	4.65%	83.76%
2018	42,736,645	30,960,250	73,696,895	674,520	0.92%	73,022,375	19.44%	124.77%
2019	49,051,480	29,744,860	78,796,340	2,562,635	3.25%	76,233,705	3.44%	134.65%
2020	49,753,110	29,938,565	79,691,675	864,795	1.09%	78,826,880	0.04%	142.64%
2021	50,749,875	30,930,600	81,680,475	1,594,980	1.95%	80,085,495	0.49%	146.51%
2022	61,198,160	38,563,640	99,761,800	1,379,965	1.38%	98,381,835	20.45%	202.83%
2023	62,822,340	39,041,410	101,863,750	839,490	0.82%	101,024,260	1.27%	210.96%
Rate Ann%chg	12.30%	11.81%	12.11%	Ag Imprv+Site w/o growth			10.75%	

(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

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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	231,856,620	-	-	-	47,391,400	-	-	-	116,935,570	-	-	-
2014	309,054,770	77,198,150	33.30%	33.30%	70,825,240	23,433,840	49.45%	49.45%	157,923,125	40,987,555	35.05%	35.05%
2015	402,528,370	93,473,600	30.24%	73.61%	85,098,460	14,273,220	20.15%	79.57%	216,853,125	58,930,000	37.32%	85.45%
2016	402,857,470	329,100	0.08%	73.75%	85,187,575	89,115	0.10%	79.75%	249,823,945	32,970,820	15.20%	113.64%
2017	415,368,970	12,511,500	3.11%	79.15%	85,285,875	98,300	0.12%	79.96%	274,579,220	24,755,275	9.91%	134.81%
2018	383,674,915	-31,694,055	-7.63%	65.48%	85,190,520	-95,355	-0.11%	79.76%	274,259,450	-319,770	-0.12%	134.54%
2019	353,024,610	-30,650,305	-7.99%	52.26%	78,766,070	-6,424,450	-7.54%	66.20%	273,993,270	-266,180	-0.10%	134.31%
2020	319,012,075	-34,012,535	-9.63%	37.59%	74,687,085	-4,078,985	-5.18%	57.60%	272,545,525	-1,447,745	-0.53%	133.07%
2021	319,330,525	318,450	0.10%	37.73%	74,626,920	-60,165	-0.08%	57.47%	272,399,535	-145,990	-0.05%	132.95%
2022	320,445,595	1,115,070	0.35%	38.21%	74,429,675	-197,245	-0.26%	57.05%	272,051,160	-348,375	-0.13%	132.65%
2023	320,978,700	533,105	0.17%	38.44%	74,283,485	-146,190	-0.20%	56.74%	271,951,585	-99,575	-0.04%	132.57%

Rate Ann.%chg: Irrigated **3.31%** Dryland **4.60%** Grassland **8.81%**

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	34,425	-	-	-	433,065	-	-	-	396,651,080	-	-	-
2014	36,820	2,395	6.96%	6.96%	583,355	150,290	34.70%	34.70%	538,423,310	141,772,230	35.74%	35.74%
2015	66,600	29,780	80.88%	93.46%	732,275	148,920	25.53%	69.09%	705,278,830	166,855,520	30.99%	77.81%
2016	66,600	0	0.00%	93.46%	838,255	105,980	14.47%	93.56%	738,773,845	33,495,015	4.75%	86.25%
2017	65,500	-1,100	-1.65%	90.27%	920,980	82,725	9.87%	112.67%	776,220,545	37,446,700	5.07%	95.69%
2018	66,390	890	1.36%	92.85%	920,980	0	0.00%	112.67%	744,112,255	-32,108,290	-4.14%	87.60%
2019	66,390	0	0.00%	92.85%	920,980	0	0.00%	112.67%	706,771,320	-37,340,935	-5.02%	78.18%
2020	78,135	11,745	17.69%	126.97%	847,670	-73,310	-7.96%	95.74%	667,170,490	-39,600,830	-5.60%	68.20%
2021	78,135	0	0.00%	126.97%	847,670	0	0.00%	95.74%	667,282,785	112,295	0.02%	68.23%
2022	78,640	505	0.65%	128.44%	852,655	4,985	0.59%	96.89%	667,857,725	574,940	0.09%	68.37%
2023	78,640	0	0.00%	128.44%	852,655	0	0.00%	96.89%	668,145,065	287,340	0.04%	68.45%

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Rate Ann.%chg: Total Agric Land **5.35%**

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	230,928,135	90,599	2,549			47,712,165	44,358	1,076			117,428,850	204,554	574		
2014	309,057,025	91,152	3,391	33.02%	33.02%	71,175,290	43,953	1,619	50.55%	50.55%	158,345,060	204,391	775	34.95%	34.95%
2015	402,587,680	91,364	4,406	29.96%	72.87%	85,114,480	43,748	1,946	20.14%	80.88%	217,556,810	204,160	1,066	37.55%	85.62%
2016	402,607,600	91,372	4,406	0.00%	72.87%	85,141,850	43,747	1,946	0.04%	80.94%	249,693,345	203,455	1,227	15.17%	113.78%
2017	415,363,580	91,498	4,540	3.03%	78.10%	85,253,730	43,809	1,946	-0.01%	80.92%	274,542,340	203,658	1,348	9.84%	134.82%
2018	383,674,920	91,863	4,177	-8.00%	63.86%	85,229,535	43,797	1,946	0.00%	80.92%	274,141,045	203,362	1,348	0.00%	134.82%
2019	353,024,610	91,837	3,844	-7.96%	50.81%	78,766,075	44,020	1,789	-8.05%	66.36%	273,993,045	203,249	1,348	0.00%	134.83%
2020	318,955,940	91,866	3,472	-9.68%	36.21%	74,678,255	43,661	1,710	-4.41%	59.02%	272,486,215	203,483	1,339	-0.66%	133.27%
2021	319,322,255	91,977	3,472	-0.01%	36.21%	74,893,240	43,777	1,711	0.02%	59.06%	272,228,095	203,311	1,339	-0.01%	133.24%
2022	320,445,595	92,300	3,472	0.00%	36.21%	74,429,035	43,511	1,711	-0.01%	59.03%	272,045,295	203,168	1,339	0.00%	133.25%
2023	320,462,295	92,305	3,472	0.00%	36.21%	74,425,665	43,509	1,711	0.00%	59.03%	272,045,100	203,168	1,339	0.00%	133.25%

Rate Annual %chg Average Value/Acre: 3.14%

4.75%

8.84%

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	34,425	382	90			0	0				396,103,575	339,894	1,165		
2014	34,425	382	90	0.00%	0.00%	0	0				538,611,800	339,878	1,585	35.98%	35.98%
2015	66,600	740	90	0.02%	0.02%	0	0				705,325,570	340,012	2,074	30.90%	78.00%
2016	66,600	740	90	0.00%	0.02%	838,255	686	1,223			738,347,650	339,999	2,172	4.69%	86.34%
2017	66,600	740	90	0.00%	0.02%	920,980	686	1,343	9.87%		776,147,230	340,391	2,280	5.00%	95.66%
2018	65,500	728	90	0.00%	0.02%	920,980	686	1,343	0.00%		744,031,980	340,435	2,186	-4.15%	87.54%
2019	66,390	737	90	0.00%	0.01%	920,980	686	1,343	0.00%		706,771,100	340,528	2,076	-5.03%	78.10%
2020	77,395	860	90	0.00%	0.01%	852,655	686	1,244	-7.42%		667,050,460	340,555	1,959	-5.63%	68.08%
2021	78,645	874	90	0.00%	0.01%	847,670	686	1,237	-0.58%		667,369,905	340,623	1,959	0.03%	68.12%
2022	78,645	874	90	0.00%	0.01%	852,655	686	1,244	0.59%		667,851,225	340,538	1,961	0.10%	68.29%
2023	78,640	874	90	-0.01%	0.01%	852,655	686	1,244	0.00%		667,864,355	340,541	1,961	0.00%	68.29%

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Rate Annual %chg Average Value/Acre: 5.34%

(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
2,959	SHERMAN	37,839,635	8,755,808	23,503,519	99,946,680	24,818,875	269,485	38,019,605	668,145,065	62,822,340	39,041,410	0	1,003,162,422
cnty sectorvalue % of total value:		3.77%	0.87%	2.34%	9.96%	2.47%	0.03%	3.79%	66.60%	6.26%	3.89%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
	%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												
198	ASHTON	416,295	132,329	1,167	7,485,220	2,509,800	0	0	61,595	0	0	0	10,606,406
6.69%	%sector of county sector	1.10%	1.51%	0.00%	7.49%	10.11%			0.01%				1.06%
	%sector of municipality	3.92%	1.25%	0.01%	70.57%	23.66%			0.58%				100.00%
57	HAZARD	659,240	492,040	2,109,103	4,558,990	369,680	0	0	0	0	0	0	8,189,053
1.93%	%sector of county sector	1.74%	5.62%	8.97%	4.56%	1.49%							0.82%
	%sector of municipality	8.05%	6.01%	25.76%	55.67%	4.51%							100.00%
220	LITCHFIELD	1,563,468	759,689	1,641,297	9,416,780	3,697,055	0	0	0	0	0	0	17,078,289
7.43%	%sector of county sector	4.13%	8.68%	6.98%	9.42%	14.90%							1.70%
	%sector of municipality	9.15%	4.45%	9.61%	55.14%	21.65%							100.00%
1,053	LOUP CITY	1,723,278	1,114,580	117,491	48,962,415	13,721,680	269,485	0	0	0	0	0	65,908,929
35.59%	%sector of county sector	4.55%	12.73%	0.50%	48.99%	55.29%	100.00%						6.57%
	%sector of municipality	2.61%	1.69%	0.18%	74.29%	20.82%	0.41%						100.00%
89	ROCKVILLE	113,920	165,486	2,386	2,946,005	604,575	0	0	0	0	0	0	3,832,372
3.01%	%sector of county sector	0.30%	1.89%	0.01%	2.95%	2.44%							0.38%
	%sector of municipality	2.97%	4.32%	0.06%	76.87%	15.78%							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												
1,618	Total Municipalities	4,476,201	2,664,124	3,871,445	73,369,414	20,902,792	269,486	0	61,595	0	0	0	105,615,054
54.67%	%all municip.sectors of cnty	11.83%	30.43%	16.47%	73.41%	84.22%	100.00%		0.01%				10.53%