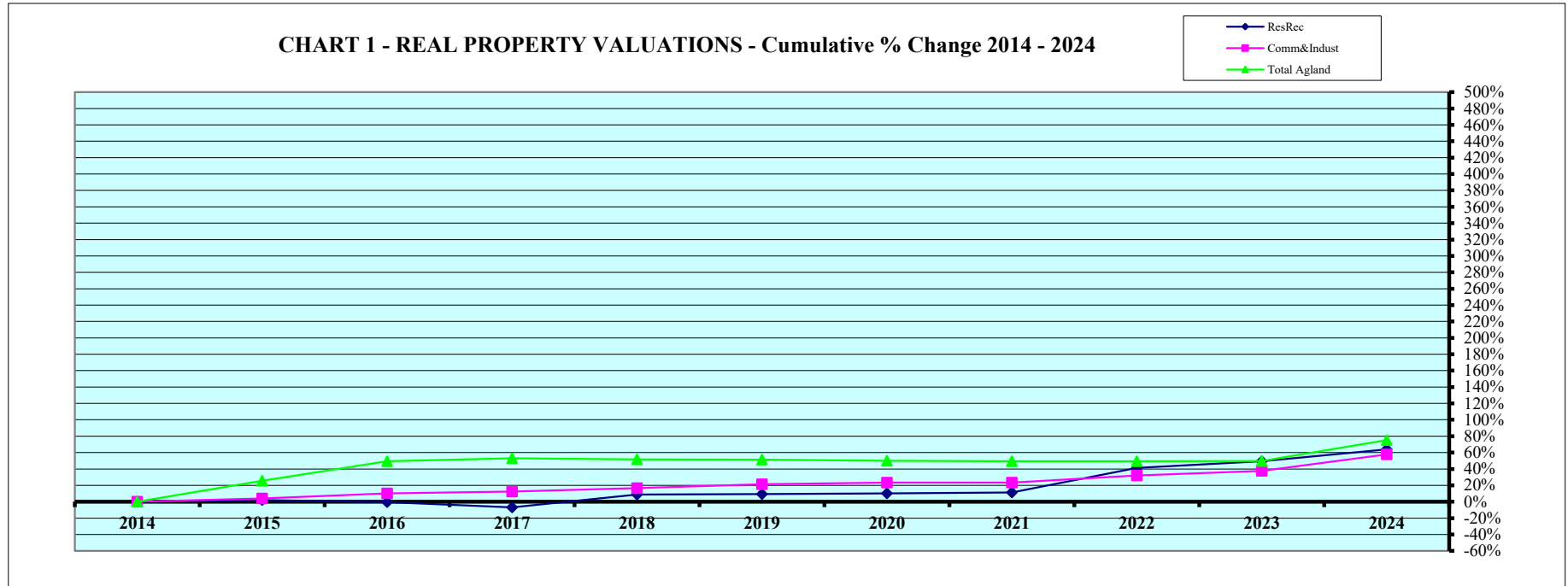


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	27,813,305	-	-	-	6,872,370	-	-	-	324,319,990	-	-	-
2015	28,362,820	549,515	1.98%	1.98%	7,140,315	267,945	3.90%	3.90%	407,387,955	83,067,965	25.61%	25.61%
2016	27,710,410	-652,410	-2.30%	-0.37%	7,576,635	436,320	6.11%	10.25%	484,573,580	77,185,625	18.95%	49.41%
2017	25,890,675	-1,819,735	-6.57%	-6.91%	7,729,865	153,230	2.02%	12.48%	496,385,750	11,812,170	2.44%	53.05%
2018	30,221,470	4,330,795	16.73%	8.66%	8,005,745	275,880	3.57%	16.49%	491,451,160	-4,934,590	-0.99%	51.53%
2019	30,396,869	175,399	0.58%	9.29%	8,347,850	342,105	4.27%	21.47%	490,518,565	-932,595	-0.19%	51.25%
2020	30,625,500	228,631	0.75%	10.11%	8,477,635	129,785	1.55%	23.36%	486,055,685	-4,462,880	-0.91%	49.87%
2021	30,950,795	325,295	1.06%	11.28%	8,485,205	7,570	0.09%	23.47%	484,424,735	-1,630,950	-0.34%	49.37%
2022	39,265,235	8,314,440	26.86%	41.17%	9,077,080	591,875	6.98%	32.08%	484,857,625	432,890	0.09%	49.50%
2023	41,514,205	2,248,970	5.73%	49.26%	9,459,445	382,365	4.21%	37.64%	485,378,225	520,600	0.11%	49.66%
2024	45,576,375	4,062,170	9.79%	63.87%	10,839,460	1,380,015	14.59%	57.73%	568,218,770	82,840,545	17.07%	75.20%

Rate Annual %chg: Residential & Recreational **5.06%**

Commercial & Industrial **4.66%**

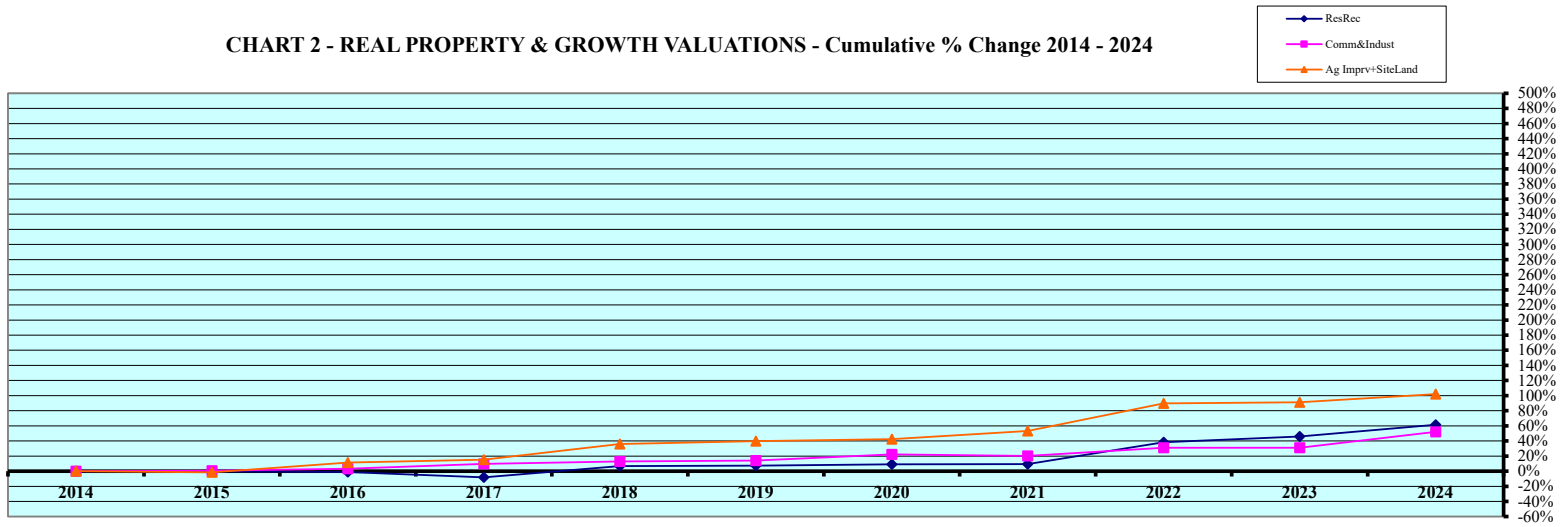
Agricultural Land **5.77%**

Cnty# **8**
County **BOYD**

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 2014 - 2024



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
2014	27,813,305	405,875	1.46%	27,407,430	--	--	6,872,370	190,370	2.77%	6,682,000	--	--
2015	28,362,820	630,985	2.22%	27,731,835	-0.29%	-0.29%	7,140,315	225,695	3.16%	6,914,620	0.61%	0.61%
2016	27,710,410	226,810	0.82%	27,483,600	-3.10%	-1.19%	7,576,635	472,525	6.24%	7,104,110	-0.51%	3.37%
2017	25,890,675	349,865	1.35%	25,540,810	-7.83%	-8.17%	7,729,865	186,745	2.42%	7,543,120	-0.44%	9.76%
2018	30,221,470	515,890	1.71%	29,705,580	14.73%	6.80%	8,005,745	249,550	3.12%	7,756,195	0.34%	12.86%
2019	30,396,869	581,090	1.91%	29,815,779	-1.34%	7.20%	8,347,850	502,245	6.02%	7,845,605	-2.00%	14.16%
2020	30,625,500	250,365	0.82%	30,375,135	-0.07%	9.21%	8,477,635	68,940	0.81%	8,408,695	0.73%	22.36%
2021	30,950,795	549,720	1.78%	30,401,075	-0.73%	9.30%	8,485,205	228,920	2.70%	8,256,285	-2.61%	20.14%
2022	39,265,235	826,460	2.10%	38,438,775	24.19%	38.20%	9,077,080	69,900	0.77%	9,007,180	6.15%	31.06%
2023	41,514,205	926,815	2.23%	40,587,390	3.37%	45.93%	9,459,445	466,390	4.93%	8,993,055	-0.93%	30.86%
2024	45,576,375	679,318	1.49%	44,897,057	8.15%	61.42%	10,839,460	389,695	3.60%	10,449,765	10.47%	52.05%
Rate Ann%chg	5.06%		Resid & Recreat w/o growth			3.71%	4.66%		C & I w/o growth			1.18%

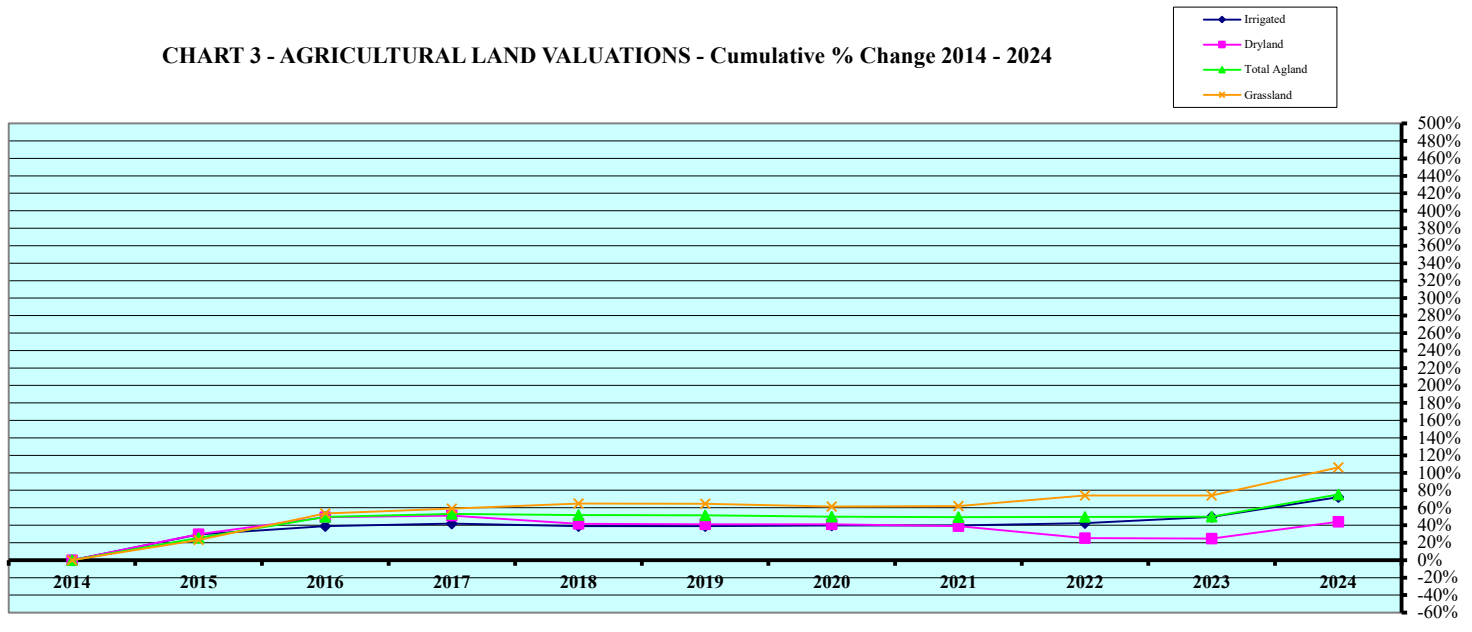
Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	13,238,970	9,049,030	22,288,000	1,182,005	5.30%	21,105,995	--	--
2015	13,529,020	9,837,055	23,366,075	1,422,750	6.09%	21,943,325	-1.55%	-1.55%
2016	14,568,680	11,116,855	25,685,535	863,225	3.36%	24,822,310	6.23%	11.37%
2017	13,397,310	12,973,245	26,370,555	671,575	2.55%	25,698,980	0.05%	15.30%
2018	17,572,865	13,244,145	30,817,010	498,520	1.62%	30,318,490	14.97%	36.03%
2019	17,808,260	13,912,750	31,721,010	565,515	1.78%	31,155,495	1.10%	39.79%
2020	17,998,285	14,130,855	32,129,140	392,025	1.22%	31,737,115	0.05%	42.40%
2021	19,452,010	16,893,180	36,345,190	2,224,240	6.12%	34,120,950	6.20%	53.09%
2022	22,795,895	19,905,020	42,700,915	432,150	1.01%	42,268,765	16.30%	89.65%
2023	23,193,995	20,902,215	44,096,210	1,496,750	3.39%	42,599,460	-0.24%	91.13%
2024	25,258,840	21,720,165	46,979,005	1,961,355	4.17%	45,017,650	2.09%	101.98%
Rate Ann%chg	6.67%	9.15%	7.74%	Ag Imprv+Site w/o growth		4.52%		

(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; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 8
County BOYD

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	19,079,315	-	-	-	138,673,200	-	-	-	156,754,500	-	-	-
2015	24,720,225	5,640,910	29.57%	29.57%	179,833,580	41,160,380	29.68%	29.68%	192,979,725	36,225,225	23.11%	23.11%
2016	26,527,905	1,807,680	7.31%	39.04%	206,882,340	27,048,760	15.04%	49.19%	240,695,325	47,715,600	24.73%	53.55%
2017	27,093,035	565,130	2.13%	42.00%	209,377,630	2,495,290	1.21%	50.99%	249,432,465	8,737,140	3.63%	59.12%
2018	26,531,530	-561,505	-2.07%	39.06%	196,243,235	-13,134,395	-6.27%	41.51%	258,165,775	8,733,310	3.50%	64.69%
2019	26,531,530	0	0.00%	39.06%	195,766,045	-477,190	-0.24%	41.17%	257,944,265	-221,510	-0.09%	64.55%
2020	26,659,865	128,335	0.48%	39.73%	195,729,335	-36,710	-0.02%	41.14%	252,972,970	-4,971,295	-1.93%	61.38%
2021	26,662,495	2,630	0.01%	39.75%	192,733,035	-2,996,300	-1.53%	38.98%	253,964,580	991,610	0.39%	62.01%
2022	27,166,990	504,495	1.89%	42.39%	173,759,270	-18,973,765	-9.84%	25.30%	272,702,245	18,737,665	7.38%	73.97%
2023	28,529,330	1,362,340	5.01%	49.53%	172,938,540	-820,730	-0.47%	24.71%	272,682,140	-20,105	-0.01%	73.95%
2024	32,844,205	4,314,875	15.12%	72.15%	199,725,100	26,786,560	15.49%	44.03%	323,205,065	50,522,925	18.53%	106.19%

Rate Ann.%chg: Irrigated **5.58%** Dryland **3.72%** Grassland **7.50%**

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
2014	8,010,795	-	-	-	1,802,180	-	-	-	324,319,990	-	-	-
2015	8,010,430	-365	0.00%	0.00%	1,843,995	41,815	2.32%	2.32%	407,387,955	83,067,965	25.61%	25.61%
2016	9,180,315	1,169,885	14.60%	14.60%	1,287,695	-556,300	-30.17%	-28.55%	484,573,580	77,185,625	18.95%	49.41%
2017	9,179,445	-870	-0.01%	14.59%	1,303,175	15,480	1.20%	-27.69%	496,385,750	11,812,170	2.44%	53.05%
2018	9,186,350	6,905	0.08%	14.67%	1,324,270	21,095	1.62%	-26.52%	491,451,160	-4,934,590	-0.99%	51.53%
2019	9,186,340	-10	0.00%	14.67%	1,090,385	-233,885	-17.66%	-39.50%	490,518,565	-932,595	-0.19%	51.25%
2020	9,291,735	105,395	1.15%	15.99%	1,401,780	311,395	28.56%	-22.22%	486,055,685	-4,462,880	-0.91%	49.87%
2021	9,217,060	-74,675	-0.80%	15.06%	1,847,565	445,785	31.80%	2.52%	484,424,735	-1,630,950	-0.34%	49.37%
2022	9,235,375	18,315	0.20%	15.29%	1,993,745	146,180	7.91%	10.63%	484,857,625	432,890	0.09%	49.50%
2023	9,235,325	-50	0.00%	15.29%	1,992,890	-855	-0.04%	10.58%	485,378,225	520,600	0.11%	49.66%
2024	10,292,965	1,057,640	11.45%	28.49%	2,151,435	158,545	7.96%	19.38%	568,218,770	82,840,545	17.07%	75.20%

Cnty# **8**
County **BOYD**

Rate Ann.%chg: Total Agric Land **5.77%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	18,427,840	7,790	2,365			139,184,070	101,043	1,377			156,672,315	205,460	763		
2015	23,875,100	8,083	2,954	24.87%	24.87%	179,987,080	100,434	1,792	30.10%	30.10%	193,185,670	205,779	939	23.11%	23.11%
2016	26,312,235	8,526	3,086	4.48%	30.47%	206,934,455	100,346	2,062	15.07%	49.71%	240,753,035	205,412	1,172	24.85%	53.70%
2017	27,091,965	8,775	3,087	0.04%	30.52%	209,879,240	99,935	2,100	1.84%	52.46%	249,112,525	205,486	1,212	3.43%	58.98%
2018	26,531,530	8,602	3,084	-0.10%	30.39%	196,346,145	92,747	2,117	0.80%	53.69%	258,101,875	212,722	1,213	0.08%	59.12%
2019	26,531,530	8,602	3,084	0.00%	30.39%	195,821,940	92,495	2,117	0.01%	53.70%	257,943,530	212,603	1,213	-0.01%	59.11%
2020	26,659,865	8,589	3,104	0.64%	31.22%	195,818,225	91,642	2,137	0.93%	55.12%	253,024,270	211,482	1,196	-1.39%	56.90%
2021	26,662,495	8,590	3,104	0.00%	31.22%	192,732,850	91,574	2,105	-1.50%	52.79%	253,955,995	212,255	1,196	0.00%	56.90%
2022	27,166,985	8,753	3,104	-0.01%	31.21%	173,760,360	90,474	1,921	-8.75%	39.43%	272,719,620	213,013	1,280	7.01%	67.90%
2023	29,082,000	9,364	3,106	0.06%	31.29%	172,611,580	89,868	1,921	0.01%	39.44%	272,685,725	212,983	1,280	0.00%	67.90%
2024	32,844,205	9,237	3,556	14.49%	50.31%	199,861,745	90,031	2,220	15.58%	61.16%	323,106,080	212,771	1,519	18.61%	99.14%

Rate Annual %chg Average Value/Acre: 5.95%

3.68%

7.51%

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
2014	8,009,835	14,513	552			1,164,890	1,875	621			323,458,950	330,681	978		
2015	8,010,430	14,524	552	-0.07%	-0.07%	1,208,335	1,875	644	3.73%	3.73%	406,266,615	330,695	1,229	25.60%	25.60%
2016	9,177,205	14,524	632	14.56%	14.49%	1,287,965	1,872	688	6.76%	10.74%	484,464,895	330,679	1,465	19.25%	49.78%
2017	9,179,260	14,536	632	-0.06%	14.42%	1,301,630	1,870	696	1.14%	12.00%	496,564,620	330,603	1,502	2.52%	53.55%
2018	9,186,350	14,657	627	-0.75%	13.56%	1,322,860	1,922	688	-1.09%	10.78%	491,488,760	330,651	1,486	-1.04%	51.96%
2019	9,186,350	14,657	627	0.00%	13.56%	1,325,660	1,922	690	0.21%	11.02%	490,809,010	330,279	1,486	-0.03%	51.92%
2020	9,304,915	16,473	565	-9.88%	2.34%	1,401,775	2,153	651	-5.60%	4.80%	486,209,050	330,340	1,472	-0.96%	50.47%
2021	9,217,060	15,622	590	4.45%	6.90%	1,847,565	2,602	710	9.03%	14.27%	484,415,965	330,644	1,465	-0.46%	49.78%
2022	9,235,375	15,637	591	0.11%	7.01%	1,993,970	2,750	725	2.13%	16.71%	484,876,310	330,627	1,467	0.10%	49.93%
2023	9,235,375	15,637	591	0.00%	7.01%	1,992,895	2,748	725	0.02%	16.73%	485,607,575	330,601	1,469	0.16%	50.17%
2024	10,292,965	15,633	658	11.48%	19.29%	2,151,435	2,915	738	1.76%	18.78%	568,256,430	330,588	1,719	17.02%	75.73%

8
BOYD

Rate Annual %chg Average Value/Acre: 5.80%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5 - 2024 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
1,810	BOYD	30,392,718	473,364	79,092	36,527,045	10,839,460	0	9,049,330	568,218,770	25,258,840	21,720,165	0	702,558,784
cnty sectorvalue % of total value:		4.33%	0.07%	0.01%	5.20%	1.54%		1.29%	80.88%	3.60%	3.09%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10	ANOKA	47,231	411	141	215,875	0	0	0	302,550	25,975	4,940	0	597,123
0.55%	%sector of county sector	0.16%	0.09%	0.18%	0.59%				0.05%	0.10%	0.02%		0.08%
	%sector of municipality	7.91%	0.07%	0.02%	36.15%				50.67%	4.35%	0.83%		100.00%
70	BRISTOW	33,170	22,974	7,871	1,044,670	113,360	0	0	4,075	0	523,570	0	1,749,690
3.87%	%sector of county sector	0.11%	4.85%	9.95%	2.86%	1.05%			0.00%		2.41%		0.25%
	%sector of municipality	1.90%	1.31%	0.45%	59.71%	6.48%			0.23%		29.92%		100.00%
286	BUTTE	435,226	55,672	0	7,790,095	2,614,530	0	0	244,385	0	13,160	0	11,153,068
15.80%	%sector of county sector	1.43%	11.76%		21.33%	24.12%			0.04%		0.06%		1.59%
	%sector of municipality	3.90%	0.50%		69.85%	23.44%			2.19%		0.12%		100.00%
3	GROSS	5,624	0	0	106,620	15,815	0	0	0	0	0	0	128,059
0.17%	%sector of county sector	0.02%			0.29%	0.15%							0.02%
	%sector of municipality	4.39%			83.26%	12.35%							100.00%
194	LYNCH	188,225	591	202	6,605,050	1,144,395	0	0	27,595	0	0	0	7,966,058
10.72%	%sector of county sector	0.62%	0.12%	0.26%	18.08%	10.56%			0.00%				1.13%
	%sector of municipality	2.36%	0.01%	0.00%	82.91%	14.37%			0.35%				100.00%
2	MONOWI	4,724	0	0	17,485	3,210	0	0	14,625	0	2,660	0	42,704
0.11%	%sector of county sector	0.02%			0.05%	0.03%			0.00%		0.01%		0.01%
	%sector of municipality	11.06%			40.94%	7.52%			34.25%		6.23%		100.00%
89	NAPER	132,165	0	0	1,644,590	116,380	0	0	0	0	0	0	1,893,135
4.92%	%sector of county sector	0.43%			4.50%	1.07%							0.27%
	%sector of municipality	6.98%			86.87%	6.15%							100.00%
408	SPENCER	1,301,196	136,861	67,069	15,936,380	4,469,890	0	0	0	0	0	0	21,911,396
22.54%	%sector of county sector	4.28%	28.91%	84.80%	43.63%	41.24%							3.12%
	%sector of municipality	5.94%	0.62%	0.31%	72.73%	20.40%							100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
1,063	Total Municipalities	2,147,562	216,509	75,284	33,360,771	8,477,582	0	0	593,231	25,975	544,330	0	45,441,241
58.71%	%all municip.sectors of cnty	7.07%	45.74%	95.19%	91.33%	78.21%			0.10%	0.10%	2.51%		6.47%