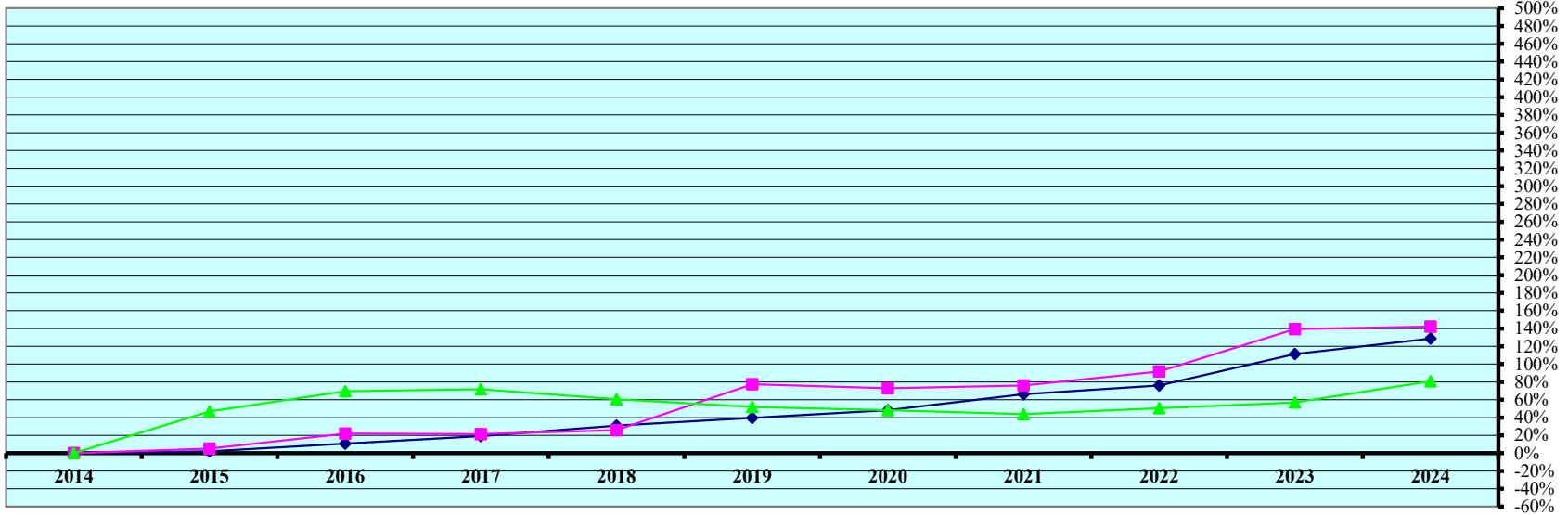


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



| 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 | 52,776,645 | - | - | - | 10,246,040 | - | - | - | 201,319,000 | - | - | - |
| 2015 | 53,857,120 | 1,080,475 | 2.05% | 2.05% | 10,775,321 | 529,281 | 5.17% | 5.17% | 295,584,900 | 94,265,900 | 46.82% | 46.82% |
| 2016 | 58,417,725 | 4,560,605 | 8.47% | 10.69% | 12,490,760 | 1,715,439 | 15.92% | 21.91% | 341,338,275 | 45,753,375 | 15.48% | 69.55% |
| 2017 | 62,798,729 | 4,381,004 | 7.50% | 18.99% | 12,429,337 | -61,423 | -0.49% | 21.31% | 345,776,198 | 4,437,923 | 1.30% | 71.76% |
| 2018 | 69,127,158 | 6,328,429 | 10.08% | 30.98% | 12,885,567 | 456,230 | 3.67% | 25.76% | 323,362,875 | -22,413,323 | -6.48% | 60.62% |
| 2019 | 73,687,378 | 4,560,220 | 6.60% | 39.62% | 18,192,497 | 5,306,930 | 41.19% | 77.56% | 305,983,600 | -17,379,275 | -5.37% | 51.99% |
| 2020 | 78,293,416 | 4,606,038 | 6.25% | 48.35% | 17,727,769 | -464,728 | -2.55% | 73.02% | 298,550,136 | -7,433,464 | -2.43% | 48.30% |
| 2021 | 87,703,200 | 9,409,784 | 12.02% | 66.18% | 18,037,608 | 309,839 | 1.75% | 76.04% | 289,472,854 | -9,077,282 | -3.04% | 43.79% |
| 2022 | 92,861,511 | 5,158,311 | 5.88% | 75.95% | 19,651,357 | 1,613,749 | 8.95% | 91.79% | 302,773,677 | 13,300,823 | 4.59% | 50.39% |
| 2023 | 111,578,843 | 18,717,332 | 20.16% | 111.42% | 24,527,420 | 4,876,063 | 24.81% | 139.38% | 316,142,200 | 13,368,523 | 4.42% | 57.04% |
| 2024 | 120,700,513 | 9,121,670 | 8.18% | 128.70% | 24,814,048 | 286,628 | 1.17% | 142.18% | 364,080,351 | 47,938,151 | 15.16% | 80.85% |

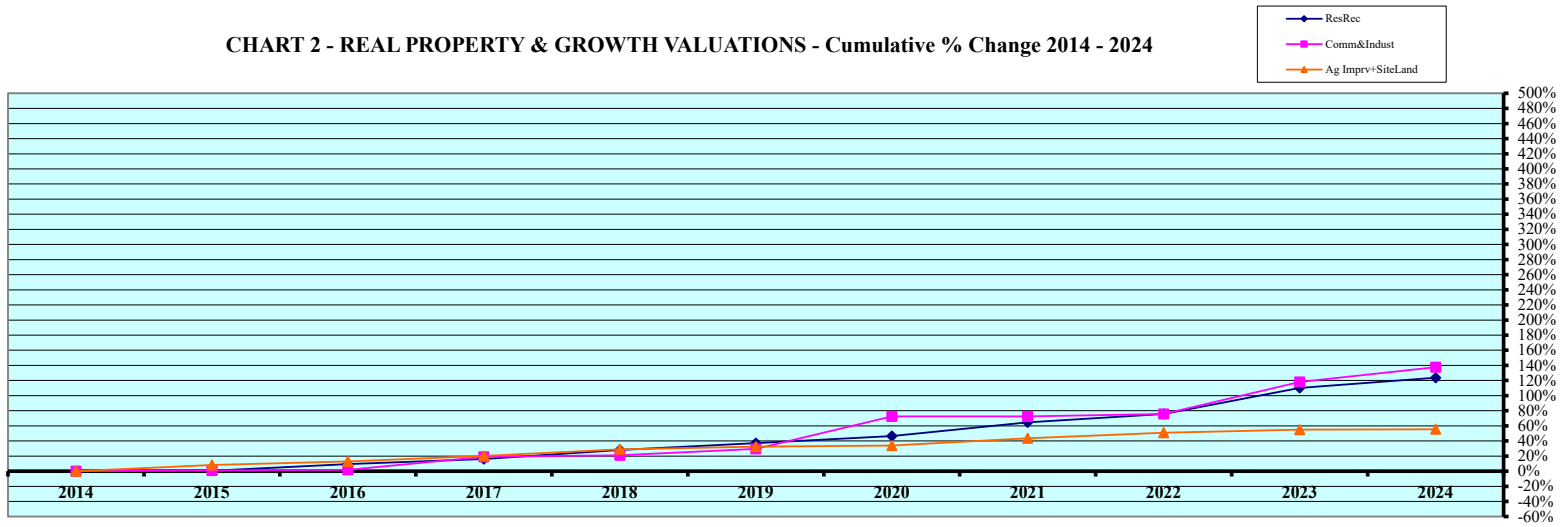
Rate Annual %chg: Residential & Recreational **8.62%** Commercial & Industrial **9.25%** Agricultural Land **6.10%**

Cnty# **36**
County **GARFIELD**

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.
Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

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 | 52,776,645 | 878,885 | 1.67% | 51,897,760 | -- | -- | 10,246,040 | 194,570 | 1.90% | 10,051,470 | -- | -- |
| 2015 | 53,857,120 | 697,635 | 1.30% | 53,159,485 | 0.73% | 0.73% | 10,775,321 | 437,440 | 4.06% | 10,337,881 | 0.90% | 0.90% |
| 2016 | 58,417,725 | 663,000 | 1.13% | 57,754,725 | 7.24% | 9.43% | 12,490,760 | 2,050,716 | 16.42% | 10,440,044 | -3.11% | 1.89% |
| 2017 | 62,798,729 | 1,515,227 | 2.41% | 61,283,502 | 4.91% | 16.12% | 12,429,337 | 231,486 | 1.86% | 12,197,851 | -2.35% | 19.05% |
| 2018 | 69,127,158 | 1,585,134 | 2.29% | 67,542,024 | 7.55% | 27.98% | 12,885,567 | 472,282 | 3.67% | 12,413,285 | -0.13% | 21.15% |
| 2019 | 73,687,378 | 1,285,623 | 1.74% | 72,401,755 | 4.74% | 37.19% | 18,192,497 | 4,913,961 | 27.01% | 13,278,536 | 3.05% | 29.60% |
| 2020 | 78,293,416 | 1,050,638 | 1.34% | 77,242,778 | 4.82% | 46.36% | 17,727,769 | 68,012 | 0.38% | 17,659,757 | -2.93% | 72.36% |
| 2021 | 87,703,200 | 874,316 | 1.00% | 86,828,884 | 10.90% | 64.52% | 18,037,608 | 362,702 | 2.01% | 17,674,906 | -0.30% | 72.50% |
| 2022 | 92,861,511 | 210,052 | 0.23% | 92,651,459 | 5.64% | 75.55% | 19,651,357 | 1,644,024 | 8.37% | 18,007,333 | -0.17% | 75.75% |
| 2023 | 111,578,843 | 633,499 | 0.57% | 110,945,344 | 19.47% | 110.22% | 24,527,420 | 2,175,228 | 8.87% | 22,352,192 | 13.74% | 118.15% |
| 2024 | 120,700,513 | 2,655,113 | 2.20% | 118,045,400 | 5.80% | 123.67% | 24,814,048 | 470,203 | 1.89% | 24,343,845 | -0.75% | 137.59% |
| Rate Ann%chg | 8.62% | Resid & Recreat w/o growth | | | | 7.18% | C & I w/o growth | | | | 0.80% | |

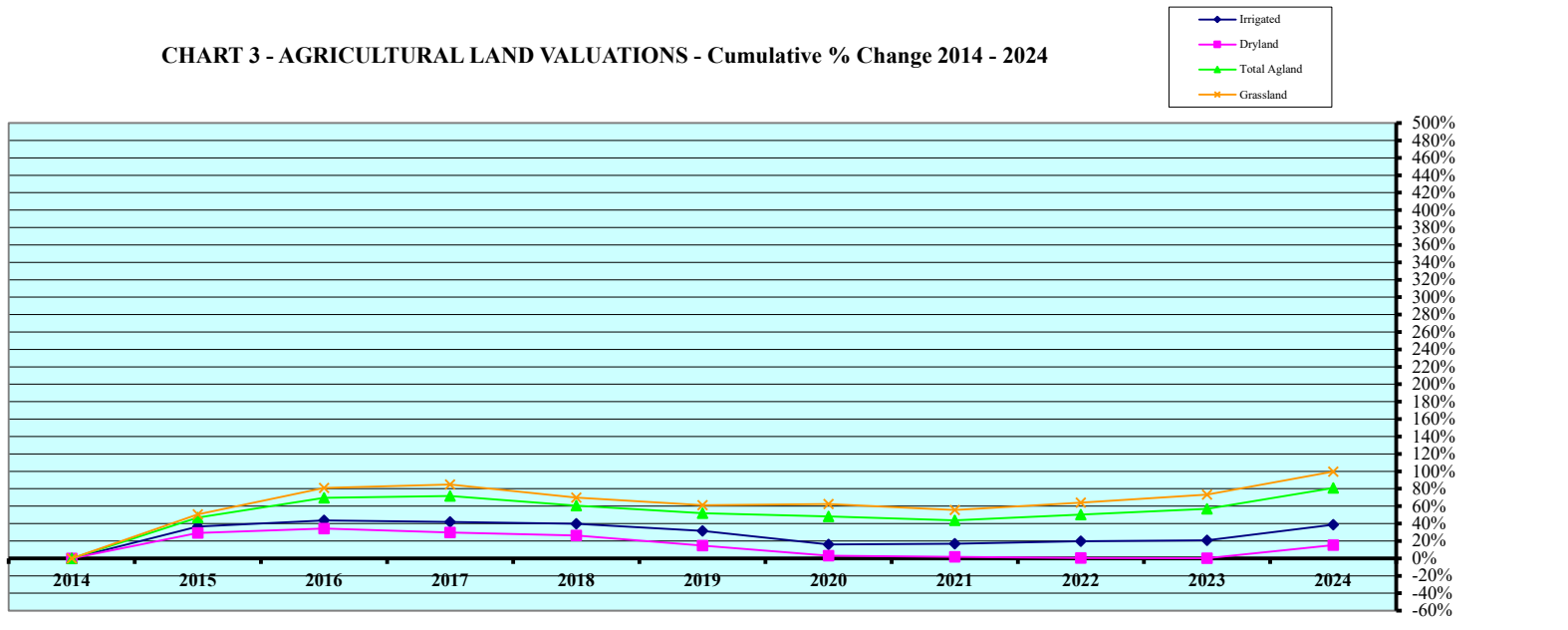
| Tax Year | Ag Improvements & Site Land (1) | | | | | | Cmltv%chg w/o grwth |
|--------------|----------------------------------|-----------------------------|---------------------------|--------------------------|-------------------|----------------------|---------------------|
| | Agric. Dwelling & Homesite Value | Ag Outbldg & Farmsite Value | Ag Imprv&Site Total Value | Growth Value | % growth of value | Value Exclud. Growth | |
| 2014 | 14,766,555 | 7,628,540 | 22,395,095 | 625,965 | 2.80% | 21,769,130 | -- |
| 2015 | 16,027,170 | 8,719,075 | 24,746,245 | 493,460 | 1.99% | 24,252,785 | 8.30% |
| 2016 | 15,669,265 | 10,283,400 | 25,952,665 | 660,090 | 2.54% | 25,292,575 | 12.94% |
| 2017 | 16,476,855 | 11,063,480 | 27,540,335 | 639,667 | 2.32% | 26,900,668 | 20.12% |
| 2018 | 18,486,888 | 11,227,141 | 29,714,029 | 806,946 | 2.72% | 28,907,083 | 29.08% |
| 2019 | 19,248,321 | 10,688,183 | 29,936,504 | 293,387 | 0.98% | 29,643,117 | 32.36% |
| 2020 | 19,457,496 | 11,337,691 | 30,795,187 | 826,186 | 2.68% | 29,969,001 | 33.82% |
| 2021 | 20,581,775 | 12,224,097 | 32,805,872 | 623,929 | 1.90% | 32,181,943 | 43.70% |
| 2022 | 22,495,763 | 12,152,244 | 34,648,007 | 874,076 | 2.52% | 33,773,931 | 50.81% |
| 2023 | 22,762,330 | 12,225,142 | 34,987,472 | 287,539 | 0.82% | 34,699,933 | 54.94% |
| 2024 | 23,407,716 | 12,393,845 | 35,801,561 | 1,000,225 | 2.79% | 34,801,336 | 55.40% |
| Rate Ann%chg | 4.71% | 4.97% | 4.80% | Ag Imprv+Site w/o growth | | 2.61% | |

(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# 36
County GARFIELD

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 | 51,108,010 | - | - | - | 8,475,085 | - | - | - | 140,657,335 | - | - | - |
| 2015 | 69,774,295 | 18,666,285 | 36.52% | 36.52% | 10,959,765 | 2,484,680 | 29.32% | 29.32% | 211,838,960 | 71,181,625 | 50.61% | 50.61% |
| 2016 | 73,393,685 | 3,619,390 | 5.19% | 43.61% | 11,382,410 | 422,645 | 3.86% | 34.30% | 254,303,360 | 42,464,400 | 20.05% | 80.80% |
| 2017 | 72,503,505 | -890,180 | -1.21% | 41.86% | 10,986,302 | -396,108 | -3.48% | 29.63% | 259,884,608 | 5,581,248 | 2.19% | 84.76% |
| 2018 | 71,485,069 | -1,018,436 | -1.40% | 39.87% | 10,707,842 | -278,460 | -2.53% | 26.34% | 239,002,320 | -20,882,288 | -8.04% | 69.92% |
| 2019 | 67,303,153 | -4,181,916 | -5.85% | 31.69% | 9,726,312 | -981,530 | -9.17% | 14.76% | 226,796,786 | -12,205,534 | -5.11% | 61.24% |
| 2020 | 59,256,905 | -8,046,248 | -11.96% | 15.94% | 8,749,146 | -977,166 | -10.05% | 3.23% | 228,339,038 | 1,542,252 | 0.68% | 62.34% |
| 2021 | 59,699,345 | 442,440 | 0.75% | 16.81% | 8,623,265 | -125,881 | -1.44% | 1.75% | 218,948,847 | -9,390,191 | -4.11% | 55.66% |
| 2022 | 61,180,161 | 1,480,816 | 2.48% | 19.71% | 8,506,107 | -117,158 | -1.36% | 0.37% | 230,893,453 | 11,944,606 | 5.46% | 64.15% |
| 2023 | 61,738,728 | 558,567 | 0.91% | 20.80% | 8,496,012 | -10,095 | -0.12% | 0.25% | 243,687,929 | 12,794,476 | 5.54% | 73.25% |
| 2024 | 70,917,537 | 9,178,809 | 14.87% | 38.76% | 9,766,868 | 1,270,856 | 14.96% | 15.24% | 280,916,975 | 37,229,046 | 15.28% | 99.72% |

Rate Ann.%chg: Irrigated **3.33%** Dryland **1.43%** Grassland **7.16%**

| 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 | 615,040 | - | - | - | 463,530 | - | - | - | 201,319,000 | - | - | - |
| 2015 | 1,641,055 | 1,026,015 | 166.82% | 166.82% | 1,370,825 | 907,295 | 195.74% | 195.74% | 295,584,900 | 94,265,900 | 46.82% | 46.82% |
| 2016 | 1,882,430 | 241,375 | 14.71% | 206.07% | 376,390 | -994,435 | -72.54% | -18.80% | 341,338,275 | 45,753,375 | 15.48% | 69.55% |
| 2017 | 1,997,278 | 114,848 | 6.10% | 224.74% | 404,505 | 28,115 | 7.47% | -12.73% | 345,776,198 | 4,437,923 | 1.30% | 71.76% |
| 2018 | 1,855,394 | -141,884 | -7.10% | 201.67% | 312,250 | -92,255 | -22.81% | -32.64% | 323,362,875 | -22,413,323 | -6.48% | 60.62% |
| 2019 | 1,845,099 | -10,295 | -0.55% | 200.00% | 312,250 | 0 | 0.00% | -32.64% | 305,983,600 | -17,379,275 | -5.37% | 51.99% |
| 2020 | 1,879,177 | 34,078 | 1.85% | 205.54% | 325,870 | 13,620 | 4.36% | -29.70% | 298,550,136 | -7,433,464 | -2.43% | 48.30% |
| 2021 | 1,875,017 | -4,160 | -0.22% | 204.86% | 326,380 | 510 | 0.16% | -29.59% | 289,472,854 | -9,077,282 | -3.04% | 43.79% |
| 2022 | 1,867,576 | -7,441 | -0.40% | 203.65% | 326,380 | 0 | 0.00% | -29.59% | 302,773,677 | 13,300,823 | 4.59% | 50.39% |
| 2023 | 1,887,046 | 19,470 | 1.04% | 206.82% | 332,485 | 6,105 | 1.87% | -28.27% | 316,142,200 | 13,368,523 | 4.42% | 57.04% |
| 2024 | 1,869,391 | -17,655 | -0.94% | 203.95% | 609,580 | 277,095 | 83.34% | 31.51% | 364,080,351 | 47,938,151 | 15.16% | 80.85% |

Cnty# **36**
County **GARFIELD**

Rate Ann.%chg: Total Agric Land **6.10%**

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 | 51,025,145 | 20,891 | 2,442 | | | 8,529,595 | 8,305 | 1,027 | | | 140,207,135 | 320,583 | 437 | | |
| 2015 | 69,709,750 | 20,621 | 3,380 | 38.41% | 38.41% | 11,025,435 | 7,981 | 1,381 | 34.50% | 34.50% | 211,847,795 | 317,787 | 667 | 52.43% | 52.43% |
| 2016 | 73,512,140 | 20,763 | 3,541 | 4.74% | 44.96% | 11,477,960 | 7,985 | 1,437 | 4.06% | 39.96% | 254,534,920 | 317,637 | 801 | 20.21% | 83.23% |
| 2017 | 72,225,429 | 20,817 | 3,470 | -2.00% | 42.06% | 11,139,952 | 7,852 | 1,419 | -1.31% | 38.13% | 260,153,025 | 317,191 | 820 | 2.35% | 87.53% |
| 2018 | 71,520,242 | 21,041 | 3,399 | -2.03% | 39.17% | 10,670,697 | 7,685 | 1,389 | -2.13% | 35.19% | 238,811,908 | 316,946 | 753 | -8.13% | 72.28% |
| 2019 | 67,133,631 | 20,753 | 3,235 | -4.83% | 32.45% | 9,818,192 | 7,448 | 1,318 | -5.07% | 28.35% | 227,211,602 | 317,462 | 716 | -5.01% | 63.65% |
| 2020 | 59,193,347 | 20,602 | 2,873 | -11.18% | 17.64% | 8,900,080 | 7,234 | 1,230 | -6.67% | 19.78% | 228,235,473 | 317,500 | 719 | 0.44% | 64.37% |
| 2021 | 59,278,838 | 20,629 | 2,874 | 0.01% | 17.65% | 8,794,130 | 7,131 | 1,233 | 0.24% | 20.08% | 218,963,710 | 317,559 | 690 | -4.08% | 57.66% |
| 2022 | 61,079,616 | 20,649 | 2,958 | 2.94% | 21.11% | 8,579,527 | 6,968 | 1,231 | -0.16% | 19.89% | 230,917,396 | 317,651 | 727 | 5.43% | 66.22% |
| 2023 | 61,738,728 | 20,439 | 3,021 | 2.12% | 23.67% | 8,496,012 | 6,940 | 1,224 | -0.57% | 19.20% | 244,630,684 | 317,821 | 770 | 5.88% | 75.99% |
| 2024 | 70,917,537 | 20,434 | 3,471 | 14.90% | 42.10% | 9,766,868 | 6,940 | 1,407 | 14.95% | 37.02% | 280,916,122 | 317,815 | 884 | 14.83% | 102.10% |

Rate Annual %chg Average Value/Acre: 3.35%

1.36%

7.20%

| 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 | 613,415 | 5,262 | 117 | | | 474,745 | 424 | 1,120 | | | 200,850,035 | 355,464 | 565 | | |
| 2015 | 1,646,875 | 9,406 | 175 | 50.17% | 50.17% | 376,390 | 270 | 1,396 | 24.65% | 24.65% | 294,606,245 | 356,065 | 827 | 46.43% | 46.43% |
| 2016 | 1,880,635 | 9,420 | 200 | 14.03% | 71.25% | 376,390 | 270 | 1,396 | 0.00% | 24.66% | 341,782,045 | 356,074 | 960 | 16.01% | 69.88% |
| 2017 | 1,998,354 | 9,521 | 210 | 5.13% | 80.04% | 404,505 | 265 | 1,526 | 9.33% | 36.28% | 345,921,265 | 355,646 | 973 | 1.33% | 72.14% |
| 2018 | 1,848,751 | 9,516 | 194 | -7.43% | 66.65% | 312,250 | 268 | 1,164 | -23.75% | 3.92% | 323,163,848 | 355,456 | 909 | -6.53% | 60.90% |
| 2019 | 1,845,912 | 9,538 | 194 | -0.39% | 66.00% | 312,250 | 268 | 1,164 | 0.00% | 3.92% | 306,321,587 | 355,469 | 862 | -5.22% | 52.51% |
| 2020 | 1,878,589 | 9,814 | 191 | -1.10% | 64.18% | 325,870 | 290 | 1,122 | -3.60% | 0.18% | 298,533,359 | 355,441 | 840 | -2.53% | 48.64% |
| 2021 | 1,875,017 | 9,817 | 191 | -0.22% | 63.82% | 326,380 | 290 | 1,124 | 0.16% | 0.34% | 289,238,075 | 355,427 | 814 | -3.11% | 44.02% |
| 2022 | 1,867,405 | 9,797 | 191 | -0.19% | 63.50% | 326,380 | 290 | 1,124 | 0.00% | 0.34% | 302,770,324 | 355,354 | 852 | 4.70% | 50.79% |
| 2023 | 1,868,049 | 9,797 | 191 | 0.03% | 63.54% | 332,485 | 294 | 1,129 | 0.46% | 0.80% | 317,065,958 | 355,292 | 892 | 4.74% | 57.94% |
| 2024 | 1,869,391 | 9,798 | 191 | 0.07% | 63.66% | 609,580 | 298 | 2,048 | 81.39% | 82.85% | 364,079,498 | 355,285 | 1,025 | 14.83% | 81.36% |

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GARFIELD

Rate Annual %chg Average Value/Acre: 6.13%

(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 | StateAsd Real | Residential | Commercial | Industrial | Recreation | Aglnd | Agdwell&HS | Aglmprv&FS | Minerals | Total Value |
|--------|------------------------------|---------------|-------------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|----------|-------------|
| 1,813 | GARFIELD | 17,554,494 | 6,814,445 | 236,531 | 120,700,513 | 20,250,729 | 4,563,319 | 0 | 364,080,351 | 23,407,716 | 12,393,845 | 0 | 570,001,943 |
| cnty | sector | value | % of total value: | | | | | | | | | | |
| | | 3.08% | 1.20% | 0.04% | 21.18% | 3.55% | 0.80% | | 63.87% | 4.11% | 2.17% | | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Aglnd | Agdwell&HS | Aglmprv&FS | Minerals | Total Value |
| 1,087 | BURWELL | 2,321,892 | 3,737,005 | 80,405 | 68,096,555 | 12,553,403 | 1,031,246 | 0 | 294,130 | 0 | 88,517 | 0 | 88,203,153 |
| 59.96% | %sector of county sector | 13.23% | 54.84% | 33.99% | 56.42% | 61.99% | 22.60% | | 0.08% | | 0.71% | | 15.47% |
| | %sector of municipality | 2.63% | 4.24% | 0.09% | 77.20% | 14.23% | 1.17% | | 0.33% | | 0.10% | | 100.00% |
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| 1,088 | Total Municipalities | 2,321,892 | 3,737,006 | 80,405 | 68,096,556 | 12,553,404 | 1,031,246 | 0 | 294,130 | 0 | 88,517 | 0 | 88,203,154 |
| 59.99% | %all municip.sectors of cnty | 13.23% | 54.84% | 33.99% | 56.42% | 61.99% | 22.60% | | 0.08% | | 0.71% | | 15.47% |