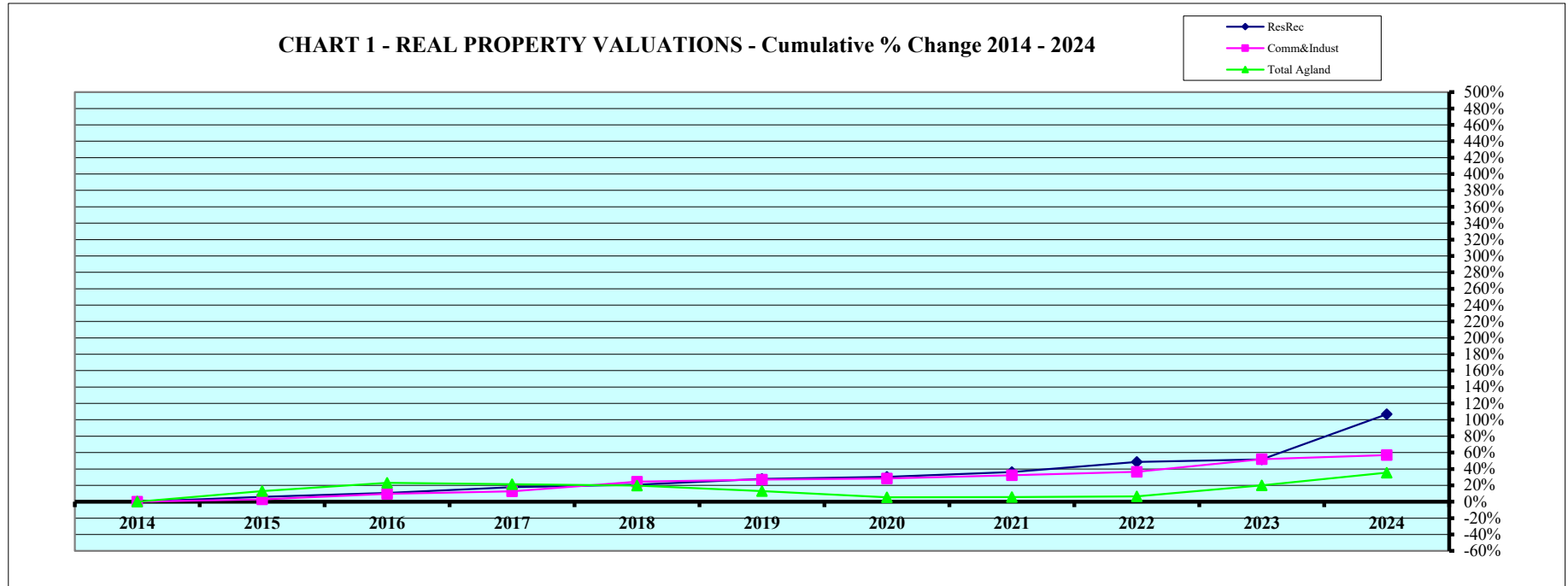


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



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	178,558,445	-	-	-	66,866,350	-	-	-	1,006,040,951	-	-	-
2015	188,983,728	10,425,283	5.84%	5.84%	68,726,161	1,859,811	2.78%	2.78%	1,135,150,470	129,109,519	12.83%	12.83%
2016	197,928,546	8,944,818	4.73%	10.85%	73,200,415	4,474,254	6.51%	9.47%	1,238,408,745	103,258,275	9.10%	23.10%
2017	210,009,984	12,081,438	6.10%	17.61%	75,293,928	2,093,513	2.86%	12.60%	1,219,860,408	-18,548,337	-1.50%	21.25%
2018	215,620,839	5,610,855	2.67%	20.76%	83,160,095	7,866,167	10.45%	24.37%	1,203,519,888	-16,340,520	-1.34%	19.63%
2019	228,398,828	12,777,989	5.93%	27.91%	84,962,581	1,802,486	2.17%	27.06%	1,136,001,165	-67,518,723	-5.61%	12.92%
2020	232,955,194	4,556,366	1.99%	30.46%	85,814,391	851,810	1.00%	28.34%	1,060,016,521	-75,984,644	-6.69%	5.37%
2021	243,104,636	10,149,442	4.36%	36.15%	88,490,937	2,676,546	3.12%	32.34%	1,063,272,548	3,256,027	0.31%	5.69%
2022	265,198,730	22,094,094	9.09%	48.52%	91,250,551	2,759,614	3.12%	36.47%	1,070,683,121	7,410,573	0.70%	6.43%
2023	270,863,102	5,664,372	2.14%	51.69%	101,562,972	10,312,421	11.30%	51.89%	1,206,725,667	136,042,546	12.71%	19.95%
2024	369,179,725	98,316,623	36.30%	106.76%	104,922,190	3,359,218	3.31%	56.91%	1,362,912,915	156,187,248	12.94%	35.47%

Rate Annual %chg: Residential & Recreational **7.53%**

Commercial & Industrial **4.61%**

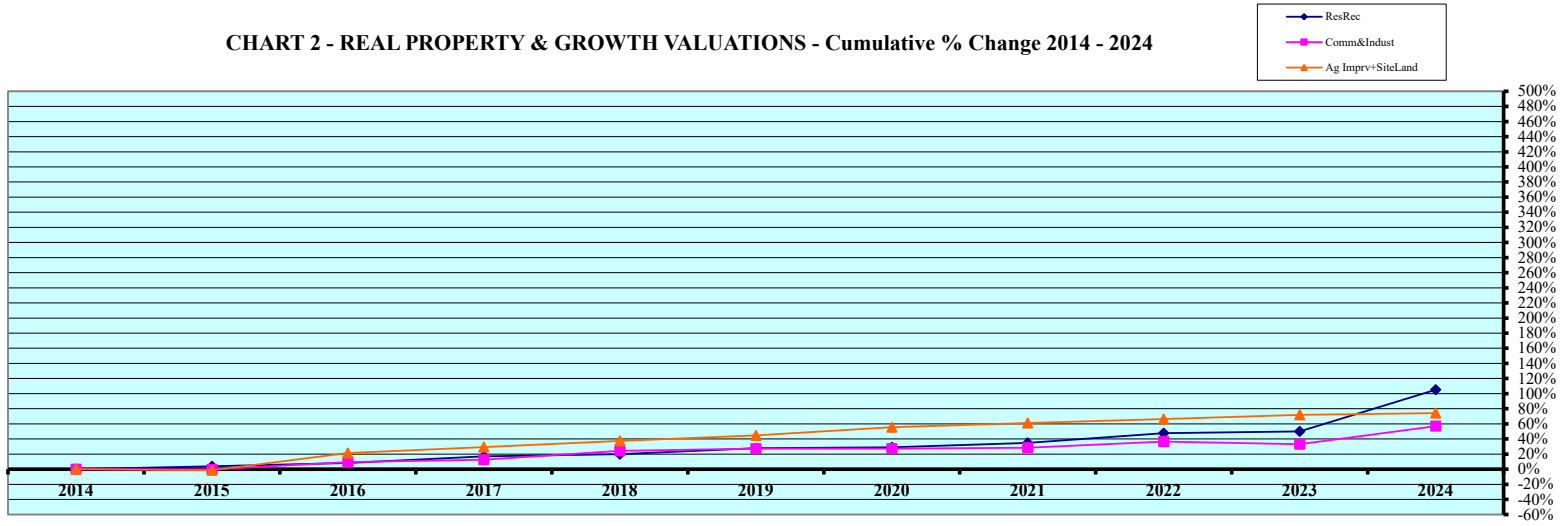
Agricultural Land **3.08%**

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County **JEFFERSON**

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	178,558,445	1,585,202	0.89%	176,973,243	--	--	66,866,350	8,166,039	12.21%	58,700,311	--	--
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	3.91%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	-0.30%
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	8.31%	73,200,415	0	0.00%	73,200,415	6.51%	9.47%
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	16.88%	75,293,928	0	0.00%	75,293,928	2.86%	12.60%
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	19.85%	83,160,095	27,278	0.03%	83,132,817	10.41%	24.33%
2019	228,398,828	0	0.00%	228,398,828	5.93%	27.91%	84,962,581	0	0.00%	84,962,581	2.17%	27.06%
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	28.82%	85,814,391	777,726	0.91%	85,036,665	0.09%	27.17%
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	34.68%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	28.42%
2022	265,198,730	1,780,923	0.67%	263,417,807	8.36%	47.52%	91,250,551	0	0.00%	91,250,551	3.12%	36.47%
2023	270,863,102	3,045,408	1.12%	267,817,694	0.99%	49.99%	101,562,972	12,609,353	12.42%	88,953,619	-2.52%	33.03%
2024	369,179,725	3,002,415	0.81%	366,177,310	35.19%	105.07%	104,922,190	0	0.00%	104,922,190	3.31%	56.91%
Rate Ann%chg	7.53%	Resid & Recreat w/o growth				6.80%	C & I w/o growth				2.57%	

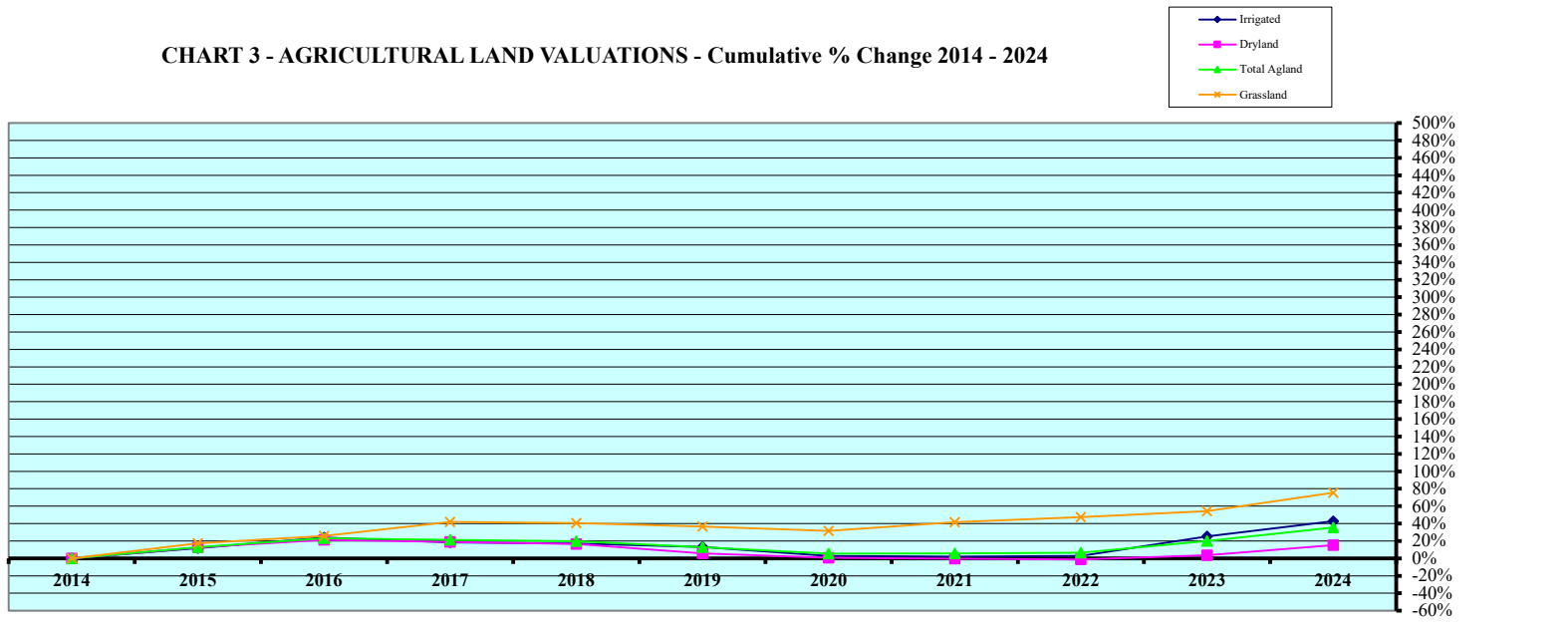
Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	--	--
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	-1.42%
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	21.24%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	29.34%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	37.53%
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	44.80%
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	55.60%
2021	58,009,896	86,166,159	144,176,055	5,034,008	3.49%	139,142,047	-0.59%	61.12%
2022	58,891,589	89,067,285	147,958,874	4,363,860	2.95%	143,595,014	-0.40%	66.27%
2023	60,020,162	92,863,355	152,883,517	4,377,267	2.86%	148,506,250	0.37%	71.96%
2024	60,740,037	108,917,035	169,657,072	19,243,246	11.34%	150,413,826	-1.62%	74.17%
Rate Ann%chg	2.90%	10.34%	6.99%	Ag Imprv+Site w/o growth		2.00%		

(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

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County JEFFERSON

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	483,909,431	-	-	-	402,119,729	-	-	-	118,631,272	-	-	-
2015	540,940,862	57,031,431	11.79%	11.79%	452,998,724	50,878,995	12.65%	12.65%	139,339,377	20,708,105	17.46%	17.46%
2016	600,075,926	59,135,064	10.93%	24.01%	487,859,993	34,861,269	7.70%	21.32%	149,345,629	10,006,252	7.18%	25.89%
2017	572,832,170	-27,243,756	-4.54%	18.38%	477,742,372	-10,117,621	-2.07%	18.81%	168,175,319	18,829,690	12.61%	41.76%
2018	566,902,872	-5,929,298	-1.04%	17.15%	468,777,307	-8,965,065	-1.88%	16.58%	166,796,868	-1,378,451	-0.82%	40.60%
2019	547,351,801	-19,551,071	-3.45%	13.11%	425,612,384	-43,164,923	-9.21%	5.84%	162,114,812	-4,682,056	-2.81%	36.65%
2020	497,929,089	-49,422,712	-9.03%	2.90%	405,056,548	-20,555,836	-4.83%	0.73%	156,132,266	-5,982,546	-3.69%	31.61%
2021	493,739,430	-4,189,659	-0.84%	2.03%	400,642,960	-4,413,588	-1.09%	-0.37%	168,040,170	11,907,904	7.63%	41.65%
2022	497,879,474	4,140,044	0.84%	2.89%	397,222,177	-3,420,783	-0.85%	-1.22%	174,768,698	6,728,528	4.00%	47.32%
2023	606,532,098	108,652,624	21.82%	25.34%	416,328,334	19,106,157	4.81%	3.53%	183,064,431	8,295,733	4.75%	54.31%
2024	690,667,793	84,135,695	13.87%	42.73%	463,043,007	46,714,673	11.22%	15.15%	208,126,296	25,061,865	13.69%	75.44%

Rate Ann.%chg: Irrigated **3.62%** Dryland **1.42%** Grassland **5.78%**

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	930,979	-	-	-	449,540	-	-	-	1,006,040,951	-	-	-
2015	1,126,238	195,259	20.97%	20.97%	745,269	295,729	65.78%	65.78%	1,135,150,470	129,109,519	12.83%	12.83%
2016	1,096,747	-29,491	-2.62%	17.81%	30,450	-714,819	-95.91%	-93.23%	1,238,408,745	103,258,275	9.10%	23.10%
2017	1,080,097	-16,650	-1.52%	16.02%	30,450	0	0.00%	-93.23%	1,219,860,408	-18,548,337	-1.50%	21.25%
2018	1,012,391	-67,706	-6.27%	8.74%	30,450	0	0.00%	-93.23%	1,203,519,888	-16,340,520	-1.34%	19.63%
2019	891,718	-120,673	-11.92%	-4.22%	30,450	0	0.00%	-93.23%	1,136,001,165	-67,518,723	-5.61%	12.92%
2020	868,168	-23,550	-2.64%	-6.75%	30,450	0	0.00%	-93.23%	1,060,016,521	-75,984,644	-6.69%	5.37%
2021	819,538	-48,630	-5.60%	-11.97%	30,450	0	0.00%	-93.23%	1,063,272,548	3,256,027	0.31%	5.69%
2022	782,322	-37,216	-4.54%	-15.97%	30,450	0	0.00%	-93.23%	1,070,683,121	7,410,573	0.70%	6.43%
2023	770,354	-11,968	-1.53%	-17.25%	30,450	0	0.00%	-93.23%	1,206,725,667	136,042,546	12.71%	19.95%
2024	1,064,819	294,465	38.22%	14.38%	11,000	-19,450	-63.88%	-97.55%	1,362,912,915	156,187,248	12.94%	35.47%

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County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **3.08%**

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	468,590,825	87,206	5,373			410,717,881	143,184	2,868			119,226,998	103,552	1,151		
2015	541,012,316	94,751	5,710	6.26%	6.26%	452,779,590	136,384	3,320	15.74%	15.74%	139,256,475	102,875	1,354	17.57%	17.57%
2016	594,442,123	95,729	6,210	8.75%	15.56%	492,193,699	135,706	3,627	9.25%	26.44%	149,206,046	102,598	1,454	7.43%	26.31%
2017	573,913,371	97,697	5,874	-5.40%	9.33%	477,411,996	133,119	3,586	-1.12%	25.03%	166,674,324	102,987	1,618	11.29%	40.56%
2018	563,402,087	97,789	5,761	-1.92%	7.22%	471,047,016	132,231	3,562	-0.67%	24.19%	166,274,375	104,382	1,593	-1.57%	38.35%
2019	545,914,061	98,650	5,534	-3.95%	2.99%	426,728,549	131,192	3,253	-8.69%	13.40%	161,817,226	104,963	1,542	-3.22%	33.90%
2020	497,244,752	99,195	5,013	-9.42%	-6.71%	405,332,424	130,511	3,106	-4.52%	8.27%	156,270,704	105,192	1,486	-3.64%	29.03%
2021	493,708,873	99,941	4,940	-1.45%	-8.06%	400,634,610	129,670	3,090	-0.52%	7.71%	168,100,899	105,629	1,591	7.12%	38.22%
2022	497,886,248	100,782	4,940	0.00%	-8.06%	397,345,135	128,124	3,101	0.38%	8.11%	174,676,921	106,599	1,639	2.97%	42.32%
2023	606,438,390	102,321	5,927	19.97%	10.30%	416,460,713	126,266	3,298	6.35%	14.98%	183,255,068	107,404	1,706	4.12%	48.19%
2024	689,814,239	103,034	6,695	12.96%	24.60%	463,167,027	125,187	3,700	12.17%	28.98%	208,370,336	107,789	1,933	13.30%	67.90%

Rate Annual %chg Average Value/Acre: 3.94%

1.21%

5.74%

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	944,266	5,103	185			30,450	61	500			999,510,420	339,106	2,947		
2015	1,142,143	4,966	230	24.31%	24.31%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	13.50%
2016	1,094,999	4,761	230	0.00%	24.31%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	23.85%
2017	1,054,026	4,684	225	-2.16%	21.62%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	22.17%
2018	1,017,471	4,625	220	-2.23%	18.90%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	20.24%
2019	907,405	4,426	205	-6.81%	10.81%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	13.53%
2020	885,028	4,425	200	-2.45%	8.09%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	5.94%
2021	822,398	4,112	200	0.00%	8.09%	30,450	61	500	0.00%	0.00%	1,063,297,230	339,413	3,133	0.32%	6.29%
2022	785,522	3,928	200	0.00%	8.09%	30,450	61	500	0.00%	0.00%	1,070,724,276	339,494	3,154	0.67%	7.00%
2023	773,153	3,514	220	10.00%	18.90%	30,450	61	500	0.00%	0.00%	1,206,957,774	339,567	3,554	12.70%	20.59%
2024	1,067,063	3,234	330	50.00%	78.35%	30,450	61	500	0.00%	0.00%	1,362,449,115	339,305	4,015	12.97%	36.23%

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JEFFERSON

Rate Annual %chg Average Value/Acre: 3.15%

(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
Aglnd 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
7,240	JEFFERSON	112,474,692	81,560,812	125,676,594	367,749,618	89,756,846	15,165,344	1,430,107	1,362,912,915	60,740,037	108,917,035	0	2,326,384,000
cnty sectorvalue % of total value:		4.83%	3.51%	5.40%	15.81%	3.86%	0.65%	0.06%	58.59%	2.61%	4.68%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
153	DAYKIN	571,615	341,945	43,531	9,781,437	5,573,589	0	0	0	0	0	0	16,312,117
2.11%	%sector of county sector	0.51%	0.42%	0.03%	2.66%	6.21%							0.70%
	%sector of municipality	3.50%	2.10%	0.27%	59.96%	34.17%							100.00%
247	DILLER	2,980,442	836,583	17,626	13,093,603	2,164,868	0	0	0	0	0	0	19,093,122
3.41%	%sector of county sector	2.65%	1.03%	0.01%	3.56%	2.41%							0.82%
	%sector of municipality	15.61%	4.38%	0.09%	68.58%	11.34%							100.00%
113	ENDICOTT	92,737	624,349	3,126,951	5,874,438	81,631	0	0	0	0	0	0	9,800,106
1.56%	%sector of county sector	0.08%	0.77%	2.49%	1.60%	0.09%							0.42%
	%sector of municipality	0.95%	6.37%	31.91%	59.94%	0.83%							100.00%
3,970	FAIRBURY	13,716,930	4,983,085	4,181,118	162,770,811	31,415,082	4,256,970	0	217,296	0	0	0	221,541,292
54.83%	%sector of county sector	12.20%	6.11%	3.33%	44.26%	35.00%	28.07%		0.02%				9.52%
	%sector of municipality	6.19%	2.25%	1.89%	73.47%	14.18%	1.92%		0.10%				100.00%
56	HARBINE	143,487	255,076	2,459	2,091,582	200,122	0	0	0	0	0	0	2,692,726
0.77%	%sector of county sector	0.13%	0.31%	0.00%	0.57%	0.22%							0.12%
	%sector of municipality	5.33%	9.47%	0.09%	77.68%	7.43%							100.00%
101	JANSEN	1,652,005	328,710	289,973	4,929,997	16,437,491	0	0	108,594	0	0	0	23,746,770
1.40%	%sector of county sector	1.47%	0.40%	0.23%	1.34%	18.31%			0.01%				1.02%
	%sector of municipality	6.96%	1.38%	1.22%	20.76%	69.22%			0.46%				100.00%
364	PLYMOUTH	1,843,046	798,227	660,577	21,853,883	11,223,407	587,994	0	0	0	0	0	36,967,134
5.03%	%sector of county sector	1.64%	0.98%	0.53%	5.94%	12.50%	3.88%						1.59%
	%sector of municipality	4.99%	2.16%	1.79%	59.12%	30.36%	1.59%						100.00%
57	REYNOLDS	63,888	203,769	23,225	1,872,959	3,843,730	0	0	0	0	0	0	6,007,571
0.79%	%sector of county sector	0.06%	0.25%	0.02%	0.51%	4.28%							0.26%
	%sector of municipality	1.06%	3.39%	0.39%	31.18%	63.98%							100.00%
44	STEELE CITY	24,551	346,259	1,422,726	2,090,639	47,307	0	1,883	0	0	0	0	3,933,365
0.61%	%sector of county sector	0.02%	0.42%	1.13%	0.57%	0.05%			0.13%				0.17%
	%sector of municipality	0.62%	8.80%	36.17%	53.15%	1.20%			0.05%				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												
5,106	Total Municipalities	21,088,702	8,718,004	9,768,187	224,359,355	70,987,230	4,844,964	1,883	325,890	0	0	0	340,094,212
70.52%	%all municip.sectors of cnty	18.75%	10.69%	7.77%	61.01%	79.09%	31.95%	0.13%	0.02%				14.62%