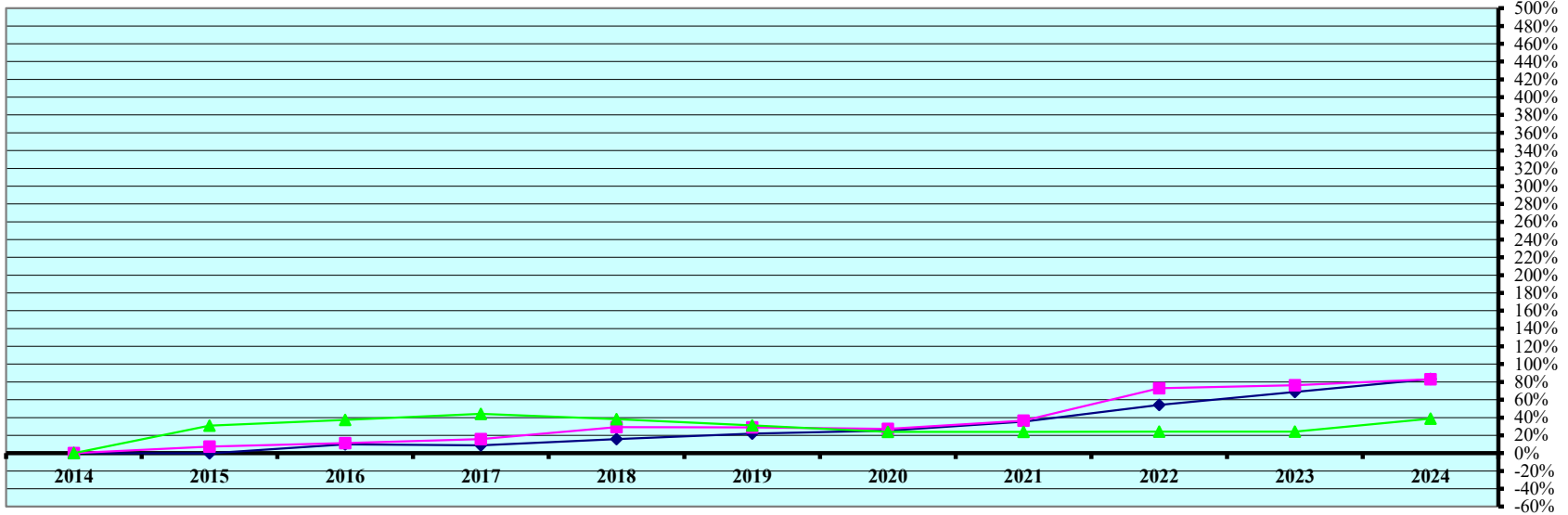


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



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	81,782,395	-	-	-	14,230,230	-	-	-	538,423,310	-	-	-
2015	81,602,390	-180,005	-0.22%	-0.22%	15,258,250	1,028,020	7.22%	7.22%	705,278,830	166,855,520	30.99%	30.99%
2016	89,779,455	8,177,065	10.02%	9.78%	15,843,680	585,430	3.84%	11.34%	738,773,845	33,495,015	4.75%	37.21%
2017	88,949,205	-830,250	-0.92%	8.76%	16,489,380	645,700	4.08%	15.88%	776,220,545	37,446,700	5.07%	44.17%
2018	94,718,365	5,769,160	6.49%	15.82%	18,380,665	1,891,285	11.47%	29.17%	744,112,255	-32,108,290	-4.14%	38.20%
2019	99,712,130	4,993,765	5.27%	21.92%	18,352,260	-28,405	-0.15%	28.97%	706,771,320	-37,340,935	-5.02%	31.27%
2020	102,410,430	2,698,300	2.71%	25.22%	18,103,480	-248,780	-1.36%	27.22%	667,170,490	-39,600,830	-5.60%	23.91%
2021	110,661,810	8,251,380	8.06%	35.31%	19,434,775	1,331,295	7.35%	36.57%	667,282,785	112,295	0.02%	23.93%
2022	126,048,165	15,386,355	13.90%	54.13%	24,607,435	5,172,660	26.62%	72.92%	667,857,725	574,940	0.09%	24.04%
2023	137,966,285	11,918,120	9.46%	68.70%	25,088,360	480,925	1.95%	76.30%	668,145,065	287,340	0.04%	24.09%
2024	149,862,965	11,896,680	8.62%	83.25%	26,053,600	965,240	3.85%	83.09%	746,691,440	78,546,375	11.76%	38.68%

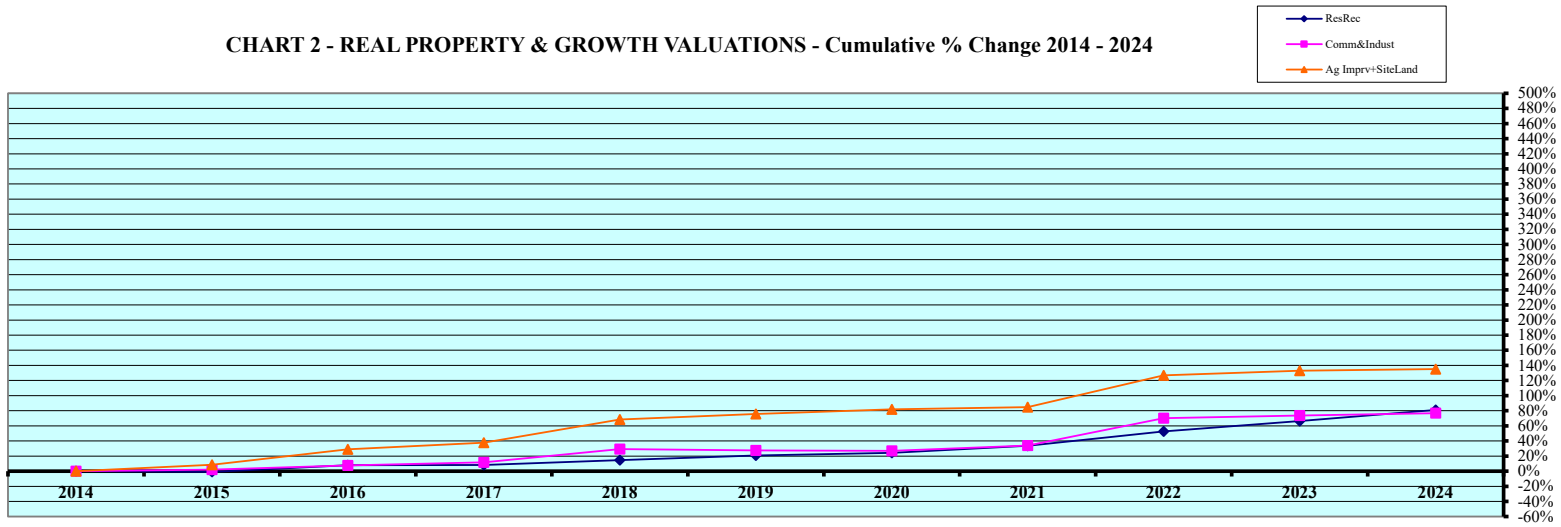
Rate Annual %chg: Residential & Recreational **6.24%** Commercial & Industrial **6.23%** Agricultural Land **3.32%**

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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 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	81,782,395	1,180,375	1.44%	80,602,020	--	--	14,230,230	23,675	0.17%	14,206,555	--	--
2015	81,602,390	594,400	0.73%	81,007,990	-0.95%	-0.95%	15,258,250	731,317	4.79%	14,526,933	2.09%	2.09%
2016	89,779,455	1,416,729	1.58%	88,362,726	8.28%	8.05%	15,843,680	509,220	3.21%	15,334,460	0.50%	7.76%
2017	88,949,205	467,325	0.53%	88,481,880	-1.45%	8.19%	16,489,380	604,195	3.66%	15,885,185	0.26%	11.63%
2018	94,718,365	928,525	0.98%	93,789,840	5.44%	14.68%	18,380,665	5,000	0.03%	18,375,665	11.44%	29.13%
2019	99,712,130	897,520	0.90%	98,814,610	4.32%	20.83%	18,352,260	201,290	1.10%	18,150,970	-1.25%	27.55%
2020	102,410,430	659,575	0.64%	101,750,855	2.04%	24.42%	18,103,480	65,380	0.36%	18,038,100	-1.71%	26.76%
2021	110,661,810	1,479,110	1.34%	109,182,700	6.61%	33.50%	19,434,775	372,370	1.92%	19,062,405	5.30%	33.96%
2022	126,048,165	1,210,972	0.96%	124,837,193	12.81%	52.65%	24,607,435	407,525	1.66%	24,199,910	24.52%	70.06%
2023	137,966,285	1,900,070	1.38%	136,066,215	7.95%	66.38%	25,088,360	360,795	1.44%	24,727,565	0.49%	73.77%
2024	149,862,965	1,829,065	1.22%	148,033,900	7.30%	81.01%	26,053,600	903,045	3.47%	25,150,555	0.25%	76.74%
Rate Ann%chg	6.24%	Resid & Recreat w/o growth				5.24%	C & I w/o growth				4.19%	

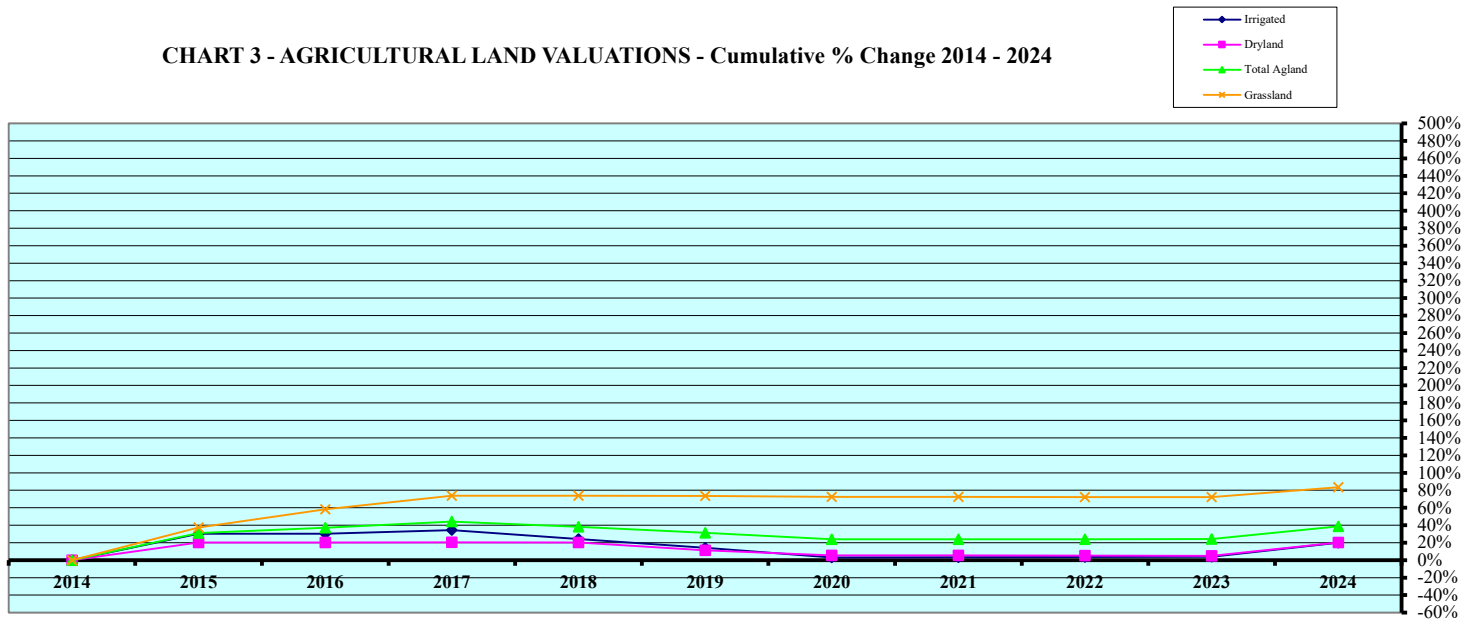
Tax Year	Ag Improvements & Site Land (1)							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	25,852,005	17,521,890	43,373,895	433,280	1.00%	42,940,615	--	--
2015	27,559,480	20,178,490	47,737,970	706,565	1.48%	47,031,405	8.43%	8.43%
2016	34,706,200	22,341,325	57,047,525	1,124,810	1.97%	55,922,715	17.15%	28.93%
2017	37,768,595	23,370,855	61,139,450	1,440,640	2.36%	59,698,810	4.65%	37.64%
2018	42,736,645	30,960,250	73,696,895	674,520	0.92%	73,022,375	19.44%	68.36%
2019	49,051,480	29,744,860	78,796,340	2,562,635	3.25%	76,233,705	3.44%	75.76%
2020	49,753,110	29,938,565	79,691,675	864,795	1.09%	78,826,880	0.04%	81.74%
2021	50,749,875	30,930,600	81,680,475	1,594,980	1.95%	80,085,495	0.49%	84.64%
2022	61,198,160	38,563,640	99,761,800	1,379,965	1.38%	98,381,835	20.45%	126.82%
2023	62,822,340	39,041,410	101,863,750	839,490	0.82%	101,024,260	1.27%	132.91%
2024	64,204,655	40,564,685	104,769,340	2,794,225	2.67%	101,975,115	0.11%	135.11%
Rate Ann%chg	9.52%	8.76%	9.22%	Ag Imprv+Site w/o growth			7.55%	

(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 SHERMAN

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	309,054,770	-	-	-	70,825,240	-	-	-	157,923,125	-	-	-
2015	402,528,370	93,473,600	30.24%	30.24%	85,098,460	14,273,220	20.15%	20.15%	216,853,125	58,930,000	37.32%	37.32%
2016	402,857,470	329,100	0.08%	30.35%	85,187,575	89,115	0.10%	20.28%	249,823,945	32,970,820	15.20%	58.19%
2017	415,368,970	12,511,500	3.11%	34.40%	85,285,875	98,300	0.12%	20.42%	274,579,220	24,755,275	9.91%	73.87%
2018	383,674,915	-31,694,055	-7.63%	24.14%	85,190,520	-95,355	-0.11%	20.28%	274,259,450	-319,770	-0.12%	73.67%
2019	353,024,610	-30,650,305	-7.99%	14.23%	78,766,070	-6,424,450	-7.54%	11.21%	273,993,270	-266,180	-0.10%	73.50%
2020	319,012,075	-34,012,535	-9.63%	3.22%	74,687,085	-4,078,985	-5.18%	5.45%	272,545,525	-1,447,745	-0.53%	72.58%
2021	319,330,525	318,450	0.10%	3.32%	74,626,920	-60,165	-0.08%	5.37%	272,399,535	-145,990	-0.05%	72.49%
2022	320,445,595	1,115,070	0.35%	3.69%	74,429,675	-197,245	-0.26%	5.09%	272,051,160	-348,375	-0.13%	72.27%
2023	320,978,700	533,105	0.17%	3.86%	74,283,485	-146,190	-0.20%	4.88%	271,951,585	-99,575	-0.04%	72.21%
2024	370,861,445	49,882,745	15.54%	20.00%	85,077,480	10,793,995	14.53%	20.12%	289,770,990	17,819,405	6.55%	83.49%

Rate Ann.%chg: Irrigated **1.84%** Dryland **1.85%** Grassland **6.26%**

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	36,820	-	-	-	583,355	-	-	-	538,423,310	-	-	-
2015	66,600	29,780	80.88%	80.88%	732,275	148,920	25.53%	25.53%	705,278,830	166,855,520	30.99%	30.99%
2016	66,600	0	0.00%	80.88%	838,255	105,980	14.47%	43.70%	738,773,845	33,495,015	4.75%	37.21%
2017	65,500	-1,100	-1.65%	77.89%	920,980	82,725	9.87%	57.88%	776,220,545	37,446,700	5.07%	44.17%
2018	66,390	890	1.36%	80.31%	920,980	0	0.00%	57.88%	744,112,255	-32,108,290	-4.14%	38.20%
2019	66,390	0	0.00%	80.31%	920,980	0	0.00%	57.88%	706,771,320	-37,340,935	-5.02%	31.27%
2020	78,135	11,745	17.69%	112.21%	847,670	-73,310	-7.96%	45.31%	667,170,490	-39,600,830	-5.60%	23.91%
2021	78,135	0	0.00%	112.21%	847,670	0	0.00%	45.31%	667,282,785	112,295	0.02%	23.93%
2022	78,640	505	0.65%	113.58%	852,655	4,985	0.59%	46.16%	667,857,725	574,940	0.09%	24.04%
2023	78,640	0	0.00%	113.58%	852,655	0	0.00%	46.16%	668,145,065	287,340	0.04%	24.09%
2024	78,660	20	0.03%	113.63%	902,865	50,210	5.89%	54.77%	746,691,440	78,546,375	11.76%	38.68%

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County **SHERMAN**

Rate Ann.%chg: Total Agric Land **3.32%**

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	309,057,025	91,152	3,391			71,175,290	43,953	1,619			158,345,060	204,391	775		
2015	402,587,680	91,364	4,406	29.96%	29.96%	85,114,480	43,748	1,946	20.14%	20.14%	217,556,810	204,160	1,066	37.55%	37.55%
2016	402,607,600	91,372	4,406	0.00%	29.96%	85,141,850	43,747	1,946	0.04%	20.18%	249,693,345	203,455	1,227	15.17%	58.42%
2017	415,363,580	91,498	4,540	3.03%	33.89%	85,253,730	43,809	1,946	-0.01%	20.17%	274,542,340	203,658	1,348	9.84%	74.01%
2018	383,674,920	91,863	4,177	-8.00%	23.18%	85,229,535	43,797	1,946	0.00%	20.17%	274,141,045	203,362	1,348	0.00%	74.01%
2019	353,024,610	91,837	3,844	-7.96%	13.37%	78,766,075	44,020	1,789	-8.05%	10.50%	273,993,045	203,249	1,348	0.00%	74.01%
2020	318,955,940	91,866	3,472	-9.68%	2.40%	74,678,255	43,661	1,710	-4.41%	5.62%	272,486,215	203,483	1,339	-0.66%	72.85%
2021	319,322,255	91,977	3,472	-0.01%	2.39%	74,893,240	43,777	1,711	0.02%	5.65%	272,228,095	203,311	1,339	-0.01%	72.83%
2022	320,445,595	92,300	3,472	0.00%	2.40%	74,429,035	43,511	1,711	-0.01%	5.63%	272,045,295	203,168	1,339	0.00%	72.84%
2023	320,462,295	92,305	3,472	0.00%	2.40%	74,425,665	43,509	1,711	0.00%	5.63%	272,045,100	203,168	1,339	0.00%	72.84%
2024	370,861,445	92,915	3,991	14.97%	17.72%	85,094,975	43,320	1,964	14.84%	21.30%	289,824,065	202,757	1,429	6.75%	84.51%

Rate Annual %chg Average Value/Acre: 1.84%

1.80%

6.23%

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	34,425	382	90			0	0				538,611,800	339,878	1,585		
2015	66,600	740	90	0.02%	0.02%	0	0				705,325,570	340,012	2,074	30.90%	30.90%
2016	66,600	740	90	0.00%	0.02%	838,255	686	1,223			738,347,650	339,999	2,172	4.69%	37.03%
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%	43.88%
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%	37.91%
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%	30.97%
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%	23.60%
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%	23.63%
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%	23.75%
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%	23.76%
2024	78,660	874	90	0.00%	0.01%	902,865	679	1,330	6.90%		746,762,010	340,544	2,193	11.81%	38.37%

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SHERMAN

Rate Annual %chg Average Value/Acre: 3.32%

(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
2,959	SHERMAN	46,151,848	10,263,052	22,187,989	110,597,575	25,784,115	269,485	39,265,390	746,691,440	64,204,655	40,564,685	0	1,105,980,234
cnty sectorvalue % of total value:		4.17%	0.93%	2.01%	10.00%	2.33%	0.02%	3.55%	67.51%	5.81%	3.67%		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	704,746	126,704	1,241	7,577,645	3,408,230	0	0	70,790	0	0	0	11,889,356
6.69%	%sector of county sector	1.53%	1.23%	0.01%	6.85%	13.22%			0.01%				1.08%
	%sector of municipality	5.93%	1.07%	0.01%	63.73%	28.67%			0.60%				100.00%
57	HAZARD	530,580	500,626	1,991,485	4,576,975	369,680	0	0	0	0	0	0	7,969,346
1.93%	%sector of county sector	1.15%	4.88%	8.98%	4.14%	1.43%							0.72%
	%sector of municipality	6.66%	6.28%	24.99%	57.43%	4.64%							100.00%
220	LITCHFIELD	1,150,352	813,661	1,548,381	9,896,150	3,813,060	0	0	0	0	0	0	17,221,604
7.43%	%sector of county sector	2.49%	7.93%	6.98%	8.95%	14.79%							1.56%
	%sector of municipality	6.68%	4.72%	8.99%	57.46%	22.14%							100.00%
1,053	LOUP CITY	2,173,117	1,038,149	125,611	54,461,805	13,685,290	269,485	0	0	0	0	0	71,753,457
35.59%	%sector of county sector	4.71%	10.12%	0.57%	49.24%	53.08%	100.00%						6.49%
	%sector of municipality	3.03%	1.45%	0.18%	75.90%	19.07%	0.38%						100.00%
89	ROCKVILLE	85,199	196,116	2,907	2,976,320	604,575	0	0	0	0	0	0	3,865,117
3.01%	%sector of county sector	0.18%	1.91%	0.01%	2.69%	2.34%							0.35%
	%sector of municipality	2.20%	5.07%	0.08%	77.00%	15.64%							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	4,643,994	2,675,256	3,669,626	79,488,899	21,880,837	269,486	0	70,790	0	0	0	112,698,885
54.67%	%all municip.sectors of cnty	10.06%	26.07%	16.54%	71.87%	84.86%	100.00%		0.01%				10.19%