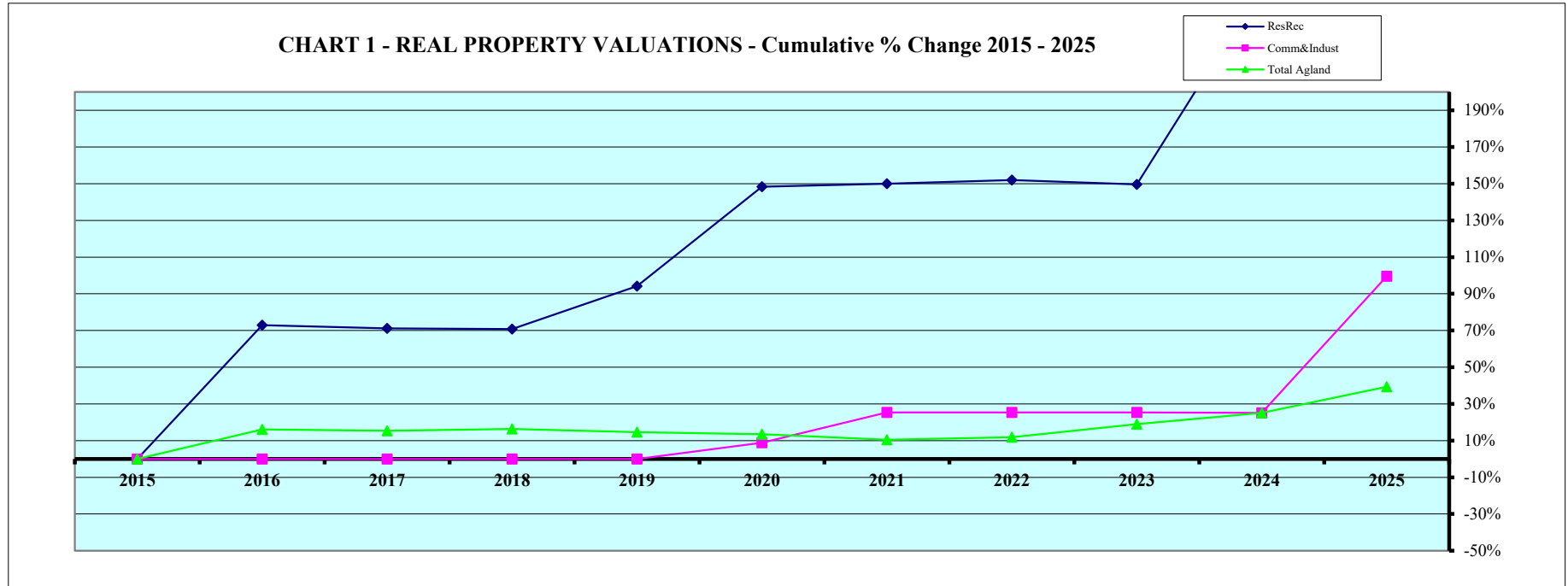


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	3,219,784	-	-	-	176,394	-	-	-	192,086,964	-	-	-
2016	5,565,849	2,346,065	72.86%	72.86%	176,394	0	0.00%	0.00%	222,929,331	30,842,367	16.06%	16.06%
2017	5,511,633	-54,216	-0.97%	71.18%	176,394	0	0.00%	0.00%	221,589,099	-1,340,232	-0.60%	15.36%
2018	5,497,229	-14,404	-0.26%	70.73%	176,364	-30	-0.02%	-0.02%	223,514,529	1,925,430	0.87%	16.36%
2019	6,251,425	754,196	13.72%	94.16%	176,364	0	0.00%	-0.02%	220,108,883	-3,405,646	-1.52%	14.59%
2020	7,997,519	1,746,094	27.93%	148.39%	192,022	15,658	8.88%	8.86%	217,975,149	-2,133,734	-0.97%	13.48%
2021	8,049,549	52,030	0.65%	150.00%	221,214	29,192	15.20%	25.41%	212,179,719	-5,795,430	-2.66%	10.46%
2022	8,114,607	65,058	0.81%	152.02%	221,214	0	0.00%	25.41%	214,901,287	2,721,568	1.28%	11.88%
2023	8,035,426	-79,181	-0.98%	149.56%	221,214	0	0.00%	25.41%	228,499,453	13,598,166	6.33%	18.96%
2024	11,521,514	3,486,088	43.38%	257.83%	220,759	-455	-0.21%	25.15%	240,220,726	11,721,273	5.13%	25.06%
2025	14,293,303	2,771,789	24.06%	343.92%	351,977	131,218	59.44%	99.54%	267,677,565	27,456,839	11.43%	39.35%

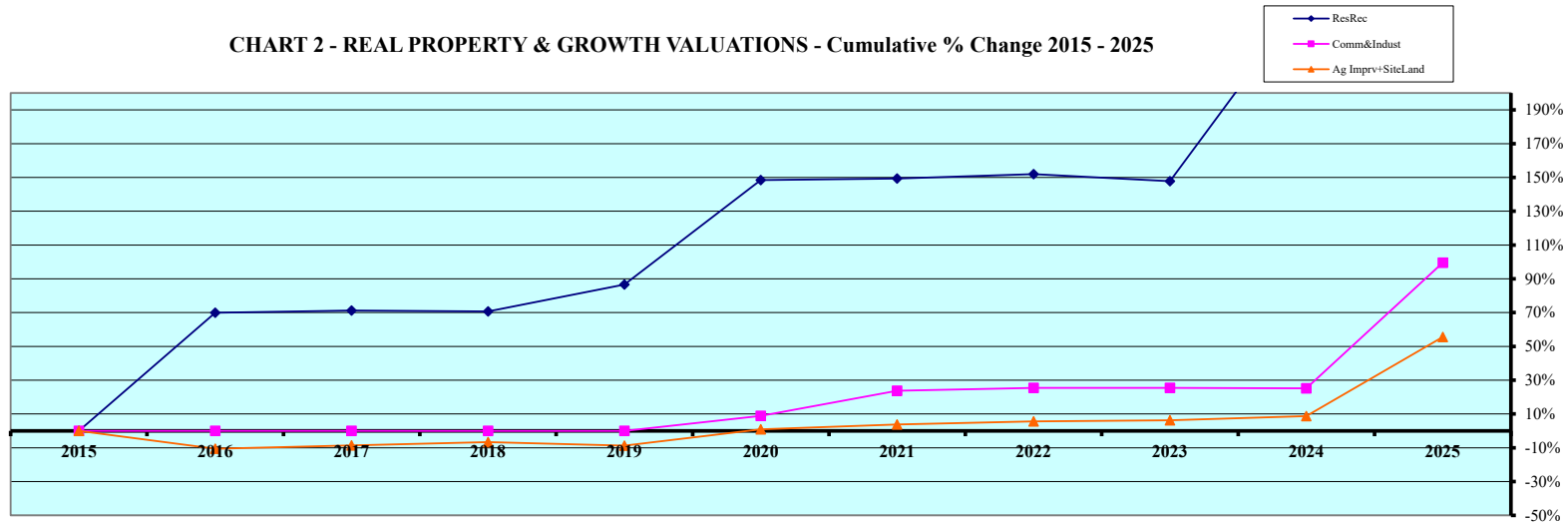
Rate Annual %chg: Residential & Recreational **16.07%** Commercial & Industrial **7.15%** Agricultural Land **3.37%**

Cnty# **4**
County **BANNER**

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 2015 - 2025



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
2015	3,219,784	37,290	1.16%	3,182,494	--	--	176,394	0	0.00%	176,394	--	--
2016	5,565,849	93,132	1.67%	5,472,717	69.97%	69.97%	176,394	0	0.00%	176,394	0.00%	0.00%
2017	5,511,633	0	0.00%	5,511,633	-0.97%	71.18%	176,394	0	0.00%	176,394	0.00%	0.00%
2018	5,497,229	0	0.00%	5,497,229	-0.26%	70.73%	176,364	0	0.00%	176,364	-0.02%	-0.02%
2019	6,251,425	243,652	3.90%	6,007,773	9.29%	86.59%	176,364	0	0.00%	176,364	0.00%	-0.02%
2020	7,997,519	0	0.00%	7,997,519	27.93%	148.39%	192,022	0	0.00%	192,022	8.88%	8.86%
2021	8,049,549	21,709	0.27%	8,027,840	0.38%	149.33%	221,214	2,978	1.35%	218,236	13.65%	23.72%
2022	8,114,607	0	0.00%	8,114,607	0.81%	152.02%	221,214	0	0.00%	221,214	0.00%	25.41%
2023	8,035,426	58,340	0.73%	7,977,086	-1.69%	147.75%	221,214	0	0.00%	221,214	0.00%	25.41%
2024	11,521,514	30,053	0.26%	11,491,461	43.01%	256.90%	220,759	0	0.00%	220,759	-0.21%	25.15%
2025	14,293,303	471,748	3.30%	13,821,555	19.96%	329.27%	351,977	0	0.00%	351,977	59.44%	99.54%
Rate Ann%chg	16.07%		Resid & Recreat w/o growth			16.84%	7.15%		C & I w/o growth			8.17%

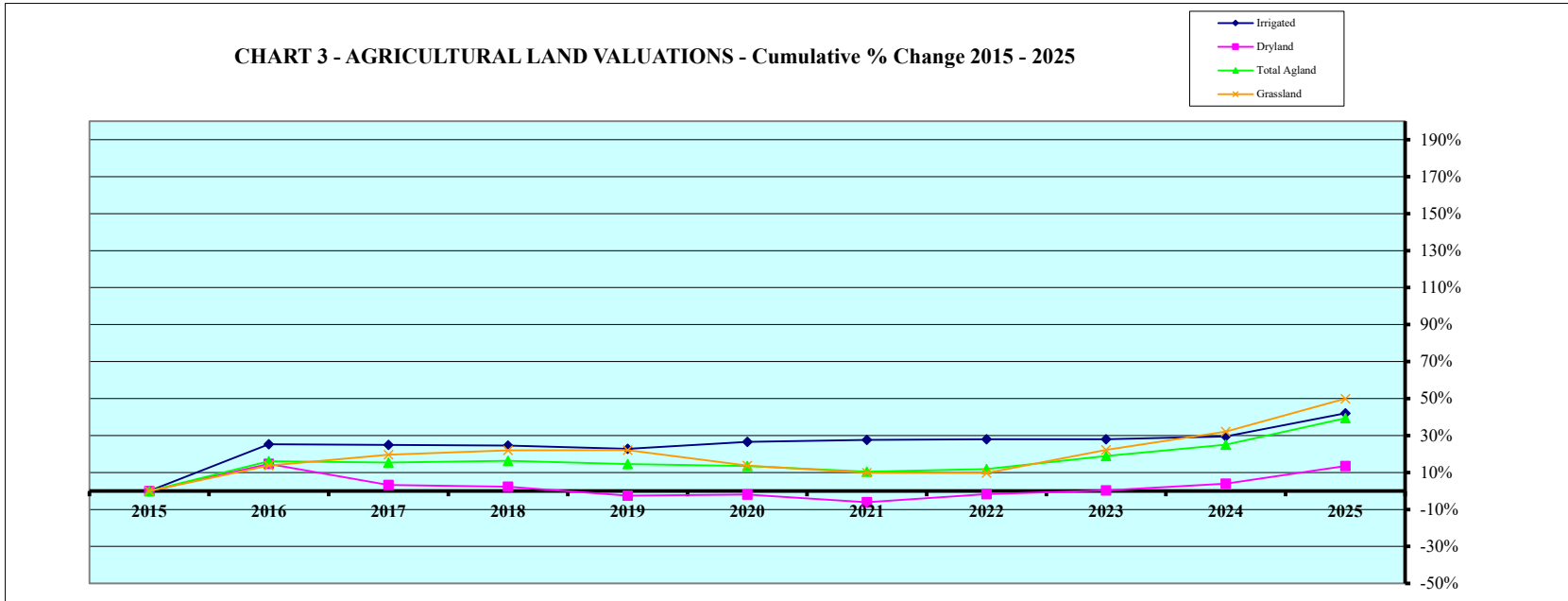
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	20,673,660	7,039,328	27,712,988	175,162	0.63%	27,537,826	--	--
2016	18,721,413	6,612,279	25,333,692	548,305	2.16%	24,785,387	-10.56%	-10.56%
2017	19,237,804	6,614,477	25,852,281	506,618	1.96%	25,345,663	0.05%	-8.54%
2018	19,343,680	6,521,604	25,865,284	0	0.00%	25,865,284	0.05%	-6.67%
2019	19,820,900	6,677,561	26,498,461	1,201,016	4.53%	25,297,445	-2.20%	-8.72%
2020	21,659,965	6,755,739	28,415,704	429,101	1.51%	27,986,603	5.62%	0.99%
2021	21,839,465	6,968,216	28,807,681	56,992	0.20%	28,750,689	1.18%	3.74%
2022	22,126,209	7,241,087	29,367,296	94,883	0.32%	29,272,413	1.61%	5.63%
2023	22,131,772	7,336,792	29,468,564	4,813	0.02%	29,463,751	0.33%	6.32%
2024	23,246,247	7,340,168	30,586,415	439,582	1.44%	30,146,833	2.30%	8.78%
2025	33,517,993	11,524,626	45,042,619	1,932,972	4.29%	43,109,647	40.94%	55.56%
Rate Ann%chg	4.95%	5.05%	4.98%	Ag Imprv+Site w/o growth			3.93%	

(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; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 4
County BANNER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	33,314,960	-	-	-	60,327,110	-	-	-	97,510,024	-	-	-
2016	41,734,295	8,419,335	25.27%	25.27%	69,151,305	8,824,195	14.63%	14.63%	110,951,701	13,441,677	13.78%	13.78%
2017	41,619,279	-115,016	-0.28%	24.93%	62,278,931	-6,872,374	-9.94%	3.24%	116,601,826	5,650,125	5.09%	19.58%
2018	41,500,975	-118,304	-0.28%	24.57%	61,753,597	-525,334	-0.84%	2.36%	118,957,008	2,355,182	2.02%	21.99%
2019	40,915,029	-585,946	-1.41%	22.81%	58,840,363	-2,913,234	-4.72%	-2.46%	119,051,016	94,008	0.08%	22.09%
2020	42,182,615	1,267,586	3.10%	26.62%	59,181,252	340,889	0.58%	-1.90%	110,927,365	-8,123,651	-6.82%	13.76%
2021	42,524,035	341,420	0.81%	27.64%	56,653,023	-2,528,229	-4.27%	-6.09%	107,069,366	-3,857,999	-3.48%	9.80%
2022	42,646,239	122,204	0.29%	28.01%	59,307,053	2,654,030	4.68%	-1.69%	107,015,713	-53,653	-0.05%	9.75%
2023	42,646,687	448	0.00%	28.01%	60,540,899	1,233,846	2.08%	0.35%	119,220,721	12,205,008	11.40%	22.27%
2024	43,129,185	482,498	1.13%	29.46%	62,685,486	2,144,587	3.54%	3.91%	128,829,703	9,608,982	8.06%	32.12%
2025	47,315,708	4,186,523	9.71%	42.03%	68,457,205	5,771,719	9.21%	13.48%	146,201,948	17,372,245	13.48%	49.94%

Rate Ann.%chg: Irrigated **3.57%** Dryland **1.27%** Grassland **4.13%**

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
2015	260,936	-	-	-	673,934	-	-	-	192,086,964	-	-	-
2016	326,379	65,443	25.08%	25.08%	765,651	91,717	13.61%	13.61%	222,929,331	30,842,367	16.06%	16.06%
2017	323,005	-3,374	-1.03%	23.79%	766,058	407	0.05%	13.67%	221,589,099	-1,340,232	-0.60%	15.36%
2018	312,289	-10,716	-3.32%	19.68%	990,660	224,602	29.32%	47.00%	223,514,529	1,925,430	0.87%	16.36%
2019	312,076	-213	-0.07%	19.60%	990,399	-261	-0.03%	46.96%	220,108,883	-3,405,646	-1.52%	14.59%
2020	4,754,118	4,442,042	1423.38%	1721.95%	929,799	-60,600	-6.12%	37.97%	217,975,149	-2,133,734	-0.97%	13.48%
2021	4,754,377	259	0.01%	1722.05%	1,178,918	249,119	26.79%	74.93%	212,179,719	-5,795,430	-2.66%	10.46%
2022	4,753,645	-732	-0.02%	1721.77%	1,178,637	-281	-0.02%	74.89%	214,901,287	2,721,568	1.28%	11.88%
2023	4,912,568	158,923	3.34%	1782.67%	1,178,578	-59	-0.01%	74.88%	228,499,453	13,598,166	6.33%	18.96%
2024	4,651,714	-260,854	-5.31%	1682.70%	924,638	-253,940	-21.55%	37.20%	240,220,726	11,721,273	5.13%	25.06%
2025	4,547,096	-104,618	-2.25%	1642.61%	1,155,608	230,970	24.98%	71.47%	267,677,565	27,456,839	11.43%	39.35%

Cnty# **4**
County **BANNER**

Rate Ann.%chg: Total Agric Land **3.37%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	33,310,718	24,131	1,380			59,761,329	123,867	482			97,939,219	308,356	318		
2016	41,734,295	24,068	1,734	25.62%	25.62%	69,151,307	123,502	560	16.05%	16.05%	110,952,307	306,788	362	13.87%	13.87%
2017	41,775,509	24,091	1,734	0.00%	25.62%	62,172,998	123,471	504	-10.07%	4.37%	116,605,684	306,887	380	5.06%	19.63%
2018	41,501,332	23,938	1,734	-0.02%	25.59%	61,545,491	124,140	496	-1.54%	2.76%	119,412,721	306,776	389	2.44%	22.55%
2019	40,778,853	23,478	1,737	0.18%	25.82%	58,942,300	124,912	472	-4.82%	-2.20%	118,994,498	305,603	389	0.03%	22.59%
2020	42,283,772	23,669	1,786	2.85%	29.41%	58,954,669	124,379	474	0.45%	-1.76%	111,093,918	292,847	379	-2.57%	19.44%
2021	42,150,428	23,678	1,780	-0.35%	28.96%	56,797,214	124,685	456	-3.90%	-5.58%	107,019,853	292,535	366	-3.56%	15.18%
2022	42,646,239	23,942	1,781	0.06%	29.04%	59,305,445	124,449	477	4.61%	-1.23%	107,016,680	292,529	366	0.00%	15.18%
2023	42,646,687	23,942	1,781	0.00%	29.04%	60,542,412	124,455	486	2.08%	0.83%	119,217,413	292,481	408	11.42%	28.33%
2024	43,130,374	24,066	1,792	0.61%	29.83%	62,695,763	123,641	507	4.24%	5.10%	128,917,782	297,972	433	6.14%	36.22%
2025	47,315,647	23,919	1,978	10.38%	43.30%	68,459,672	121,363	564	11.24%	16.92%	146,199,751	302,822	483	11.59%	52.00%

Rate Annual %chg Average Value/Acre: 3.57%

1.37%

4.09%

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
2015	259,314	7,408	35			671,271	3,166	212			191,941,851	466,928	411		
2016	326,262	8,157	40	14.27%	14.27%	765,404	3,684	208	-2.03%	-2.03%	222,929,575	466,199	478	16.33%	16.33%
2017	323,806	8,095	40	0.00%	14.27%	766,358	3,690	208	-0.03%	-2.05%	221,644,355	466,233	475	-0.58%	15.65%
2018	321,198	8,030	40	0.00%	14.27%	860,063	3,788	227	9.31%	7.07%	223,640,805	466,672	479	0.81%	16.58%
2019	312,077	7,802	40	0.00%	14.27%	990,399	4,131	240	5.59%	13.06%	220,018,127	465,927	472	-1.46%	14.87%
2020	4,754,284	20,941	227	467.58%	548.60%	929,799	3,968	234	-2.27%	10.49%	218,016,442	465,805	468	-0.88%	13.86%
2021	4,753,615	20,926	227	0.06%	548.97%	1,178,918	3,967	297	26.83%	40.14%	211,900,028	465,791	455	-2.80%	10.67%
2022	4,753,644	20,899	227	0.13%	549.82%	1,178,772	3,966	297	0.01%	40.15%	214,900,780	465,785	461	1.42%	12.24%
2023	4,912,603	20,935	235	3.17%	570.39%	1,178,578	3,965	297	0.02%	40.17%	228,497,693	465,778	491	6.33%	19.34%
2024	4,662,106	16,518	282	20.27%	706.31%	936,059	3,760	249	-16.25%	17.40%	240,342,084	465,958	516	5.14%	25.48%
2025	4,547,096	14,655	310	9.93%	786.42%	1,155,610	3,566	324	30.19%	52.84%	267,677,776	466,325	574	11.29%	39.64%

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BANNER

Rate Annual %chg Average Value/Acre: 3.38%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

