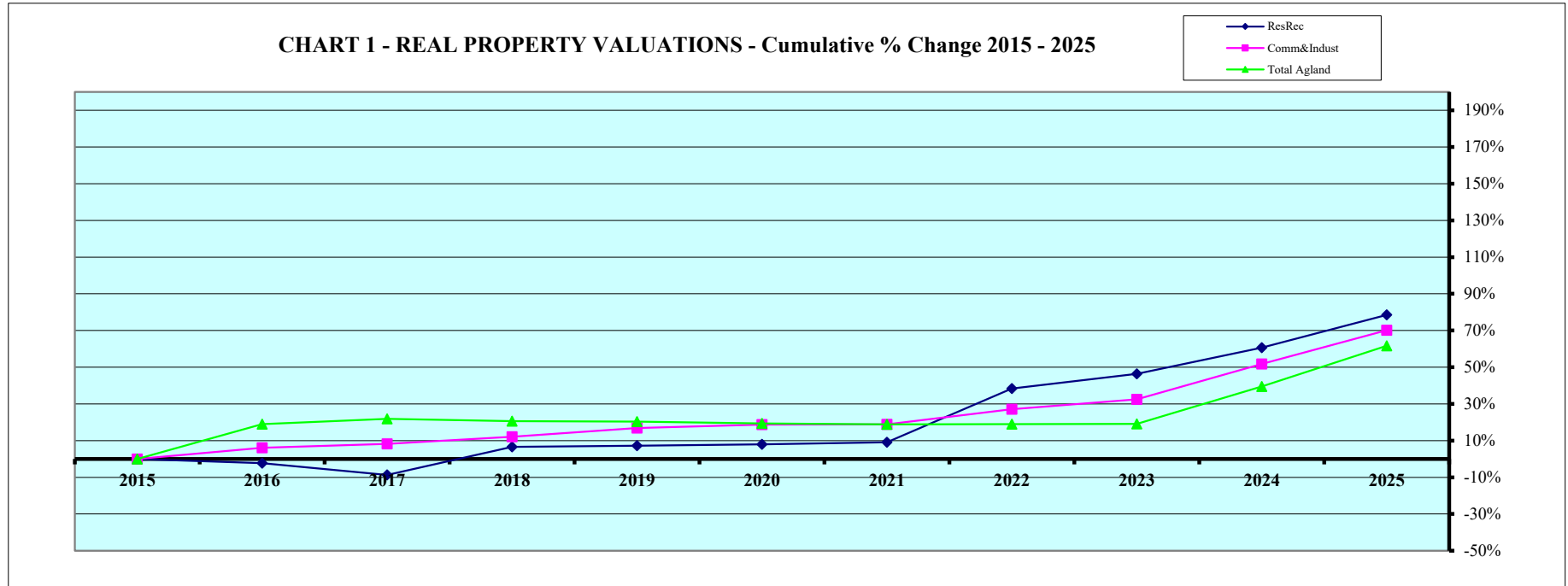


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	28,362,820	-	-	-	7,140,315	-	-	-	407,387,955	-	-	-
2016	27,710,410	-652,410	-2.30%	-2.30%	7,576,635	436,320	6.11%	6.11%	484,573,580	77,185,625	18.95%	18.95%
2017	25,890,675	-1,819,735	-6.57%	-8.72%	7,729,865	153,230	2.02%	8.26%	496,385,750	11,812,170	2.44%	21.85%
2018	30,221,470	4,330,795	16.73%	6.55%	8,005,745	275,880	3.57%	12.12%	491,451,160	-4,934,590	-0.99%	20.63%
2019	30,396,869	175,399	0.58%	7.17%	8,347,850	342,105	4.27%	16.91%	490,518,565	-932,595	-0.19%	20.41%
2020	30,625,500	228,631	0.75%	7.98%	8,477,635	129,785	1.55%	18.73%	486,055,685	-4,462,880	-0.91%	19.31%
2021	30,950,795	325,295	1.06%	9.12%	8,485,205	7,570	0.09%	18.84%	484,424,735	-1,630,950	-0.34%	18.91%
2022	39,265,235	8,314,440	26.86%	38.44%	9,077,080	591,875	6.98%	27.12%	484,857,625	432,890	0.09%	19.02%
2023	41,514,205	2,248,970	5.73%	46.37%	9,459,445	382,365	4.21%	32.48%	485,378,225	520,600	0.11%	19.14%
2024	45,576,375	4,062,170	9.79%	60.69%	10,839,460	1,380,015	14.59%	51.81%	568,218,770	82,840,545	17.07%	39.48%
2025	50,627,240	5,050,865	11.08%	78.50%	12,149,005	1,309,545	12.08%	70.15%	658,636,730	90,417,960	15.91%	61.67%

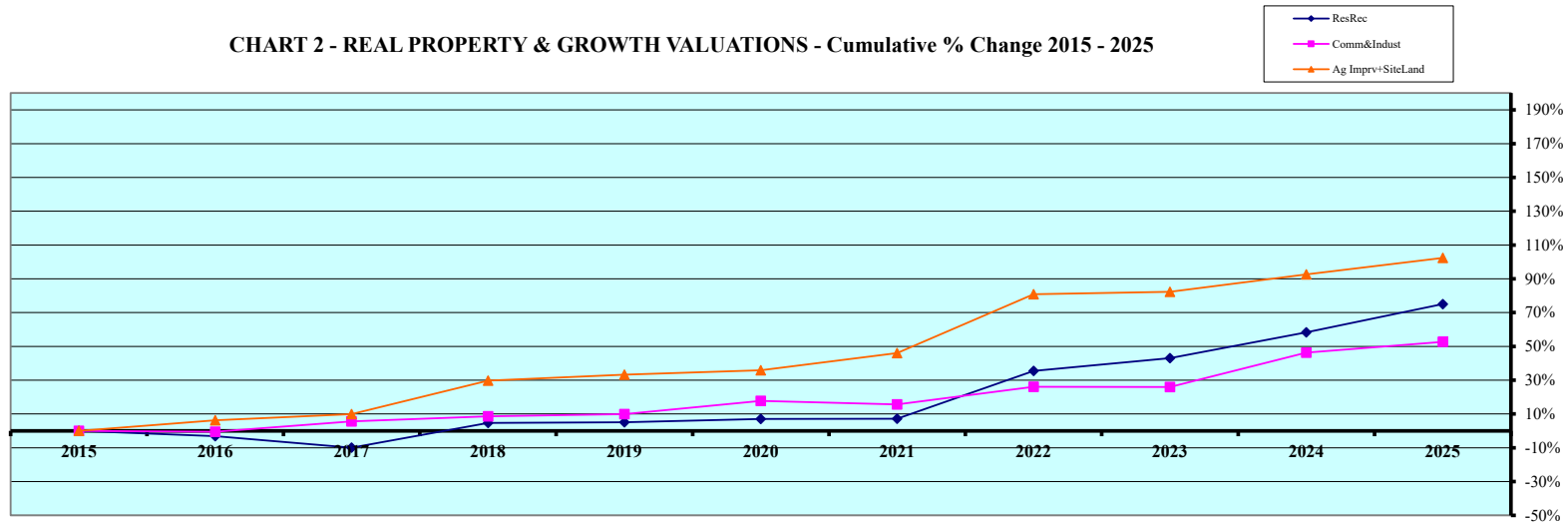
Rate Annual %chg: Residential & Recreational **5.97%** Commercial & Industrial **5.46%** Agricultural Land **4.92%**

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 2015 - 2025



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	28,362,820	630,985	2.22%	27,731,835	--	--	7,140,315	225,695	3.16%	6,914,620	--	--	
2016	27,710,410	226,810	0.82%	27,483,600	-3.10%	-3.10%	7,576,635	472,525	6.24%	7,104,110	-0.51%	-0.51%	
2017	25,890,675	349,865	1.35%	25,540,810	-7.83%	-9.95%	7,729,865	186,745	2.42%	7,543,120	-0.44%	5.64%	
2018	30,221,470	515,890	1.71%	29,705,580	14.73%	4.73%	8,005,745	249,550	3.12%	7,756,195	0.34%	8.63%	
2019	30,396,869	581,090	1.91%	29,815,779	-1.34%	5.12%	8,347,850	502,245	6.02%	7,845,605	-2.00%	9.88%	
2020	30,625,500	250,365	0.82%	30,375,135	-0.07%	7.09%	8,477,635	68,940	0.81%	8,408,695	0.73%	17.76%	
2021	30,950,795	549,720	1.78%	30,401,075	-0.73%	7.19%	8,485,205	228,920	2.70%	8,256,285	-2.61%	15.63%	
2022	39,265,235	826,460	2.10%	38,438,775	24.19%	35.53%	9,077,080	69,900	0.77%	9,007,180	6.15%	26.15%	
2023	41,514,205	926,815	2.23%	40,587,390	3.37%	43.10%	9,459,445	466,900	4.93%	8,993,055	-0.93%	25.95%	
2024	45,576,375	679,318	1.49%	44,897,057	8.15%	58.30%	10,839,460	389,695	3.60%	10,449,765	10.47%	46.35%	
2025	50,627,240	974,845	1.93%	49,652,395	8.94%	75.06%	12,149,005	1,246,570	10.26%	10,902,435	0.58%	52.69%	
Rate Ann%chg	5.97%	Resid & Recreat w/o growth				4.63%		5.46%	C & I w/o growth				1.18%

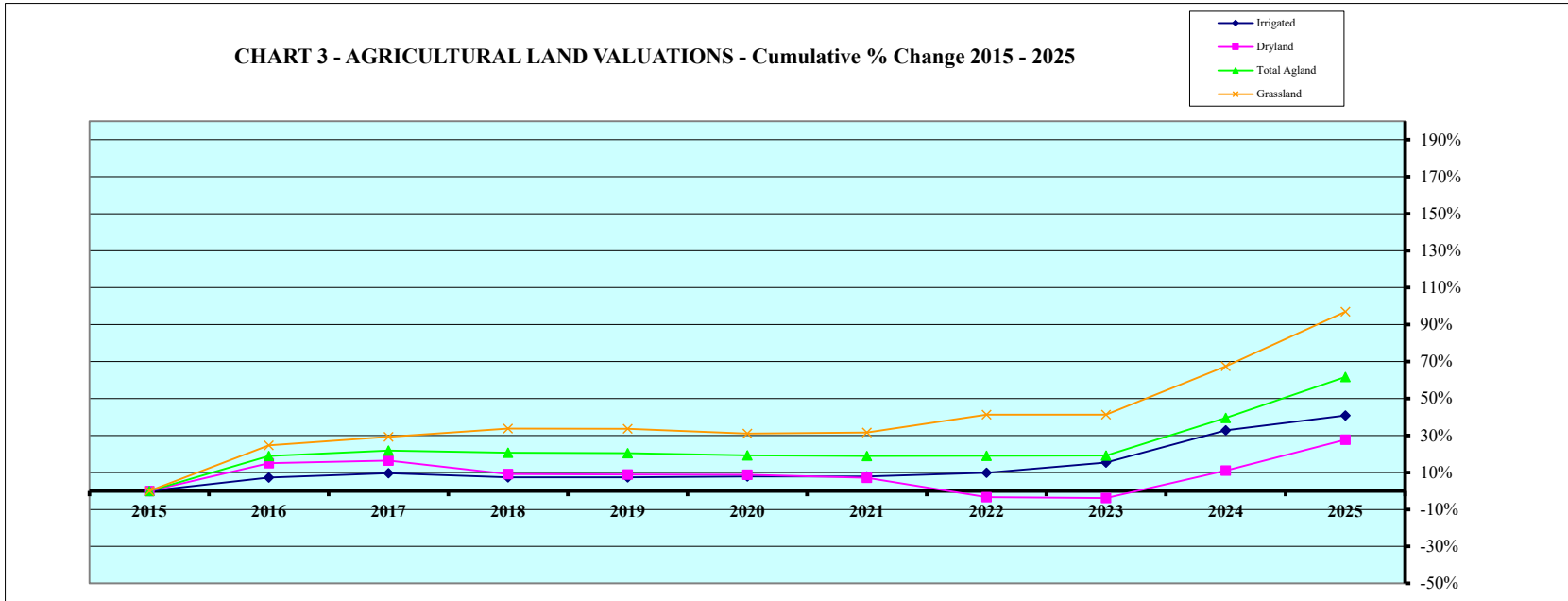
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	13,529,020	9,837,055	23,366,075	1,422,750	6.09%	21,943,325	--	--
2016	14,568,680	11,116,855	25,685,535	863,225	3.36%	24,822,310	6.23%	6.23%
2017	13,397,310	12,973,245	26,370,555	671,575	2.55%	25,698,980	0.05%	9.98%
2018	17,572,865	13,244,145	30,817,010	498,520	1.62%	30,318,490	14.97%	29.75%
2019	17,808,260	13,912,750	31,721,010	565,515	1.78%	31,155,495	1.10%	33.34%
2020	17,998,285	14,130,855	32,129,140	392,025	1.22%	31,737,115	0.05%	35.83%
2021	19,452,010	16,893,180	36,345,190	2,224,240	6.12%	34,120,950	6.20%	46.03%
2022	22,795,895	19,905,020	42,700,915	432,150	1.01%	42,268,765	16.30%	80.90%
2023	23,193,995	20,902,215	44,096,210	1,496,750	3.39%	42,599,460	-0.24%	82.31%
2024	25,258,840	21,720,165	46,979,005	1,961,355	4.17%	45,017,650	2.09%	92.66%
2025	25,967,940	21,987,345	47,955,285	667,295	1.39%	47,287,990	0.66%	102.38%
Rate Ann%chg	6.74%	8.38%	7.45%	Ag Imprv+Site w/o growth			4.74%	

(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# 8  
County BOYD

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	24,720,225	-	-	-	179,833,580	-	-	-	192,979,725	-	-	-
2016	26,527,905	1,807,680	7.31%	7.31%	206,882,340	27,048,760	15.04%	15.04%	240,695,325	47,715,600	24.73%	24.73%
2017	27,093,035	565,130	2.13%	9.60%	209,377,630	2,495,290	1.21%	16.43%	249,432,465	8,737,140	3.63%	29.25%
2018	26,531,530	-561,505	-2.07%	7.33%	196,243,235	-13,134,395	-6.27%	9.12%	258,165,775	8,733,310	3.50%	33.78%
2019	26,531,530	0	0.00%	7.33%	195,766,045	-477,190	-0.24%	8.86%	257,944,265	-221,510	-0.09%	33.66%
2020	26,659,865	128,335	0.48%	7.85%	195,729,335	-36,710	-0.02%	8.84%	252,972,970	-4,971,295	-1.93%	31.09%
2021	26,662,495	2,630	0.01%	7.86%	192,733,035	-2,996,300	-1.53%	7.17%	253,964,580	991,610	0.39%	31.60%
2022	27,166,990	504,495	1.89%	9.90%	173,759,270	-18,973,765	-9.84%	-3.38%	272,702,245	18,737,665	7.38%	41.31%
2023	28,529,330	1,362,340	5.01%	15.41%	172,938,540	-820,730	-0.47%	-3.83%	272,682,140	-20,105	-0.01%	41.30%
2024	32,844,205	4,314,875	15.12%	32.86%	199,725,100	26,786,560	15.49%	11.06%	323,205,065	50,522,925	18.53%	67.48%
2025	34,813,990	1,969,785	6.00%	40.83%	229,703,730	29,978,630	15.01%	27.73%	380,086,860	56,881,795	17.60%	96.96%

Rate Ann.%chg: Irrigated **3.48%** Dryland **2.48%** Grassland **7.01%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	8,010,430	-	-	-	1,843,995	-	-	-	407,387,955	-	-	-
2016	9,180,315	1,169,885	14.60%	14.60%	1,287,695	-556,300	-30.17%	-30.17%	484,573,580	77,185,625	18.95%	18.95%
2017	9,179,445	-870	-0.01%	14.59%	1,303,175	15,480	1.20%	-29.33%	496,385,750	11,812,170	2.44%	21.85%
2018	9,186,350	6,905	0.08%	14.68%	1,324,270	21,095	1.62%	-28.18%	491,451,160	-4,934,590	-0.99%	20.63%
2019	9,186,340	-10	0.00%	14.68%	1,090,385	-233,885	-17.66%	-40.87%	490,518,565	-932,595	-0.19%	20.41%
2020	9,291,735	105,395	1.15%	16.00%	1,401,780	311,395	28.56%	-23.98%	486,055,685	-4,462,880	-0.91%	19.31%
2021	9,217,060	-74,675	-0.80%	15.06%	1,847,565	445,785	31.80%	0.19%	484,424,735	-1,630,950	-0.34%	18.91%
2022	9,235,375	18,315	0.20%	15.29%	1,993,745	146,180	7.91%	8.12%	484,857,625	432,890	0.09%	19.02%
2023	9,235,325	-50	0.00%	15.29%	1,992,890	-855	-0.04%	8.07%	485,378,225	520,600	0.11%	19.14%
2024	10,292,965	1,057,640	11.45%	28.49%	2,151,435	158,545	7.96%	16.67%	568,218,770	82,840,545	17.07%	39.48%
2025	11,880,505	1,587,540	15.42%	48.31%	2,151,645	210	0.01%	16.68%	658,636,730	90,417,960	15.91%	61.67%

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

Rate Ann.%chg: Total Agric Land **4.92%**

**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	23,875,100	8,083	2,954			179,987,080	100,434	1,792			193,185,670	205,779	939		
2016	26,312,235	8,526	3,086	4.48%	4.48%	206,934,455	100,346	2,062	15.07%	15.07%	240,753,035	205,412	1,172	24.85%	24.85%
2017	27,091,965	8,775	3,087	0.04%	4.52%	209,879,240	99,935	2,100	1.84%	17.19%	249,112,525	205,486	1,212	3.43%	29.13%
2018	26,531,530	8,602	3,084	-0.10%	4.42%	196,346,145	92,747	2,117	0.80%	18.13%	258,101,875	212,722	1,213	0.08%	29.24%
2019	26,531,530	8,602	3,084	0.00%	4.42%	195,821,940	92,495	2,117	0.01%	18.14%	257,943,530	212,603	1,213	-0.01%	29.24%
2020	26,659,865	8,589	3,104	0.64%	5.08%	195,818,225	91,642	2,137	0.93%	19.23%	253,024,270	211,482	1,196	-1.39%	27.44%
2021	26,662,495	8,590	3,104	0.00%	5.08%	192,732,850	91,574	2,105	-1.50%	17.44%	253,955,995	212,255	1,196	0.00%	27.45%
2022	27,166,985	8,753	3,104	-0.01%	5.08%	173,760,360	90,474	1,921	-8.75%	7.17%	272,719,620	213,013	1,280	7.01%	36.38%
2023	29,082,000	9,364	3,106	0.06%	5.14%	172,611,580	89,868	1,921	0.01%	7.18%	272,685,725	212,983	1,280	0.00%	36.38%
2024	32,844,205	9,237	3,556	14.49%	20.37%	199,861,745	90,031	2,220	15.58%	23.87%	323,106,080	212,771	1,519	18.61%	61.76%
2025	34,813,990	9,237	3,769	6.00%	27.59%	229,707,990	90,045	2,551	14.91%	42.35%	380,086,870	212,770	1,786	17.64%	90.28%

Rate Annual %chg Average Value/Acre: 3.84%

2.47%

7.00%

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	8,010,430	14,524	552			1,208,335	1,875	644			406,266,615	330,695	1,229		
2016	9,177,205	14,524	632	14.56%	14.56%	1,287,965	1,872	688	6.76%	6.76%	484,464,895	330,679	1,465	19.25%	19.25%
2017	9,179,260	14,536	632	-0.06%	14.50%	1,301,630	1,870	696	1.14%	7.98%	496,564,620	330,603	1,502	2.52%	22.26%
2018	9,186,350	14,657	627	-0.75%	13.64%	1,322,860	1,922	688	-1.09%	6.80%	491,488,760	330,651	1,486	-1.04%	20.99%
2019	9,186,350	14,657	627	0.00%	13.64%	1,325,660	1,922	690	0.21%	7.03%	490,809,010	330,279	1,486	-0.03%	20.96%
2020	9,304,915	16,473	565	-9.88%	2.41%	1,401,775	2,153	651	-5.60%	1.04%	486,209,050	330,340	1,472	-0.96%	19.81%
2021	9,217,060	15,622	590	4.45%	6.97%	1,847,565	2,602	710	9.03%	10.16%	484,415,965	330,644	1,465	-0.46%	19.25%
2022	9,235,375	15,637	591	0.11%	7.08%	1,993,970	2,750	725	2.13%	12.51%	484,876,310	330,627	1,467	0.10%	19.37%
2023	9,235,375	15,637	591	0.00%	7.08%	1,992,895	2,748	725	0.02%	12.53%	485,607,575	330,601	1,469	0.16%	19.56%
2024	10,292,965	15,633	658	11.48%	19.37%	2,151,435	2,915	738	1.76%	14.51%	568,256,430	330,588	1,719	17.02%	39.92%
2025	11,880,505	15,633	760	15.42%	37.79%	2,151,645	2,916	738	0.00%	14.50%	658,641,000	330,601	1,992	15.90%	62.17%

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**BOYD**

Rate Annual %chg Average Value/Acre: 4.95%

(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

CHART 5 - 2025 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	32,292,575	460,269	67,637	41,190,750	12,149,005	0	9,436,490	658,636,730	25,967,940	21,987,345	0	802,188,741
cnty sectorvalue % of total value:		4.03%	0.06%	0.01%	5.13%	1.51%		1.18%	82.10%	3.24%	2.74%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10	ANOKA	96,465	412	116	216,145	0	25,975	0	0	350,400	4,940	0	694,453
0.55%	%sector of county sector	0.30%	0.09%	0.17%	0.52%					1.35%	0.02%		0.09%
	%sector of municipality	13.89%	0.06%	0.02%	31.12%		3.74%			50.46%	0.71%		100.00%
70	BRISTOW	17,925	23,017	6,470	1,053,645	0	0	113,360	0	4,705	523,570	0	1,742,692
3.87%	%sector of county sector	0.06%	5.00%	9.57%	2.56%			1.20%		0.02%	2.38%		0.22%
	%sector of municipality	1.03%	1.32%	0.37%	60.46%			6.50%		0.27%	30.04%		100.00%
286	BUTTE	354,178	50,657	0	9,120,610	0	0	2,674,175	0	277,125	13,160	0	12,489,905
15.80%	%sector of county sector	1.10%	11.01%		22.14%			28.34%		1.07%	0.06%		1.56%
	%sector of municipality	2.84%	0.41%		73.02%			21.41%		2.22%	0.11%		100.00%
3	GROSS	5,895	0	0	106,620	0	0	15,815	0	0	0	0	128,330
0.17%	%sector of county sector	0.02%			0.26%			0.17%					0.02%
	%sector of municipality	4.59%			83.08%			12.32%					100.00%
194	LYNCH	155,171	592	166	7,449,870	0	0	1,167,930	0	32,585	0	0	8,806,314
10.72%	%sector of county sector	0.48%	0.13%	0.25%	18.09%			12.38%		0.13%			1.10%
	%sector of municipality	1.76%	0.01%	0.00%	84.60%			13.26%		0.37%			100.00%
2	MONOWI	4,952	0	0	17,485	0	0	3,210	0	16,790	2,660	0	45,097
0.11%	%sector of county sector	0.02%			0.04%			0.03%		0.06%	0.01%		0.01%
	%sector of municipality	10.98%			38.77%			7.12%		37.23%	5.90%		100.00%
89	NAPER	98,044	0	0	1,523,010	0	0	116,380	0	0	0	0	1,737,434
4.92%	%sector of county sector	0.30%			3.70%			1.23%					0.22%
	%sector of municipality	5.64%			87.66%			6.70%					100.00%
408	SPENCER	3,049,693	150,851	57,755	18,458,390	0	0	5,680,765	0	0	0	0	27,397,454
22.54%	%sector of county sector	9.44%	32.77%	85.39%	44.81%			60.20%					3.42%
	%sector of municipality	11.13%	0.55%	0.21%	67.37%			20.73%					100.00%
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
1,063	Total Municipalities	3,782,324	225,530	64,508	37,945,781	0	25,975	9,771,637	0	681,606	544,330	0	53,041,687
58.71%	%all municip.sectors of cnty	11.71%	49.00%	95.37%	92.12%		#DIV/0!	103.55%		2.62%	2.48%		6.61%