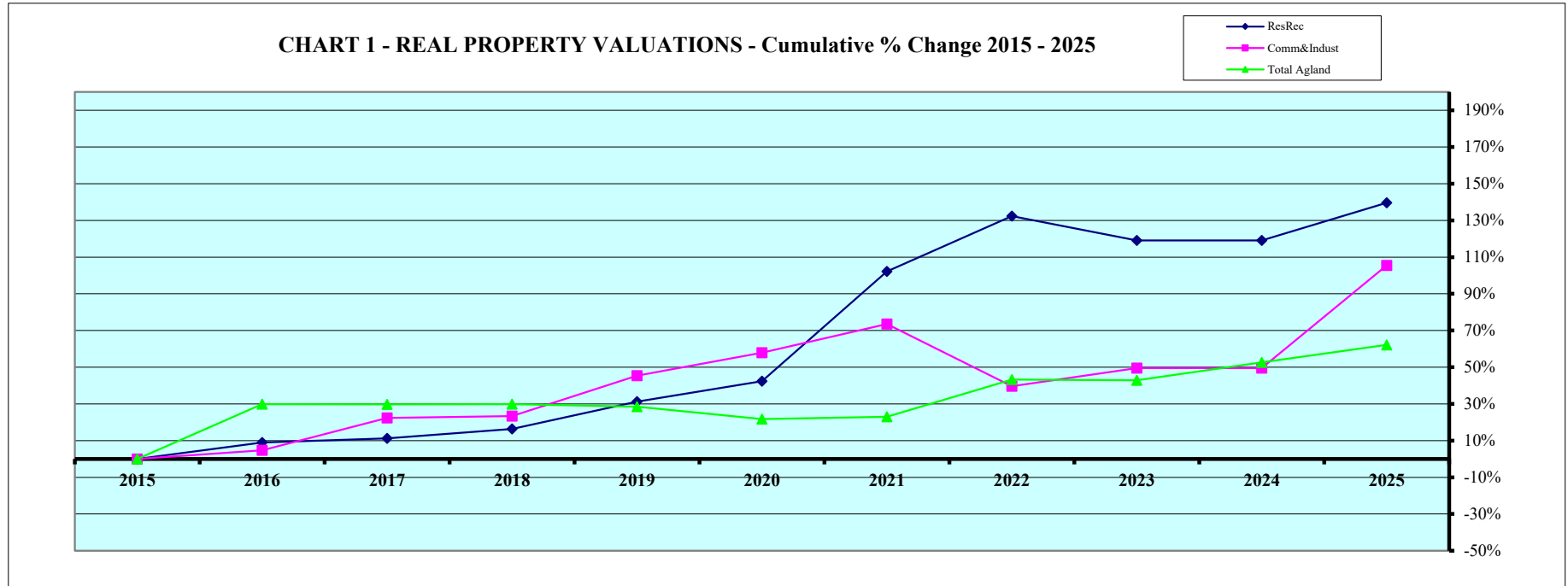


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	66,876,470	-	-	-	33,461,571	-	-	-	469,028,080	-	-	-
2016	72,896,571	6,020,101	9.00%	9.00%	35,058,099	1,596,528	4.77%	4.77%	609,279,242	140,251,162	29.90%	29.90%
2017	74,341,874	1,445,303	1.98%	11.16%	40,949,580	5,891,481	16.80%	22.38%	608,529,270	-749,972	-0.12%	29.74%
2018	77,833,696	3,491,822	4.70%	16.38%	41,289,269	339,689	0.83%	23.39%	608,988,254	458,984	0.08%	29.84%
2019	87,795,804	9,962,108	12.80%	31.28%	48,661,733	7,372,464	17.86%	45.43%	602,918,300	-6,069,954	-1.00%	28.55%
2020	95,214,511	7,418,707	8.45%	42.37%	52,833,441	4,171,708	8.57%	57.89%	570,835,775	-32,082,525	-5.32%	21.71%
2021	135,230,996	40,016,485	42.03%	102.21%	58,058,725	5,225,284	9.89%	73.51%	576,800,993	5,965,218	1.04%	22.98%
2022	155,418,237	20,187,241	14.93%	132.40%	46,726,772	-11,331,953	-19.52%	39.64%	671,727,681	94,926,688	16.46%	43.22%
2023	146,552,549	-8,865,688	-5.70%	119.14%	50,025,876	3,299,104	7.06%	49.50%	669,946,794	-1,780,887	-0.27%	42.84%
2024	146,550,080	-2,469	0.00%	119.14%	50,039,681	13,805	0.03%	49.54%	715,663,344	45,716,550	6.82%	52.58%
2025	160,239,358	13,689,278	9.34%	139.60%	68,763,195	18,723,514	37.42%	105.50%	760,724,980	45,061,636	6.30%	62.19%

Rate Annual %chg: Residential & Recreational **9.13%**

Commercial & Industrial **7.47%**

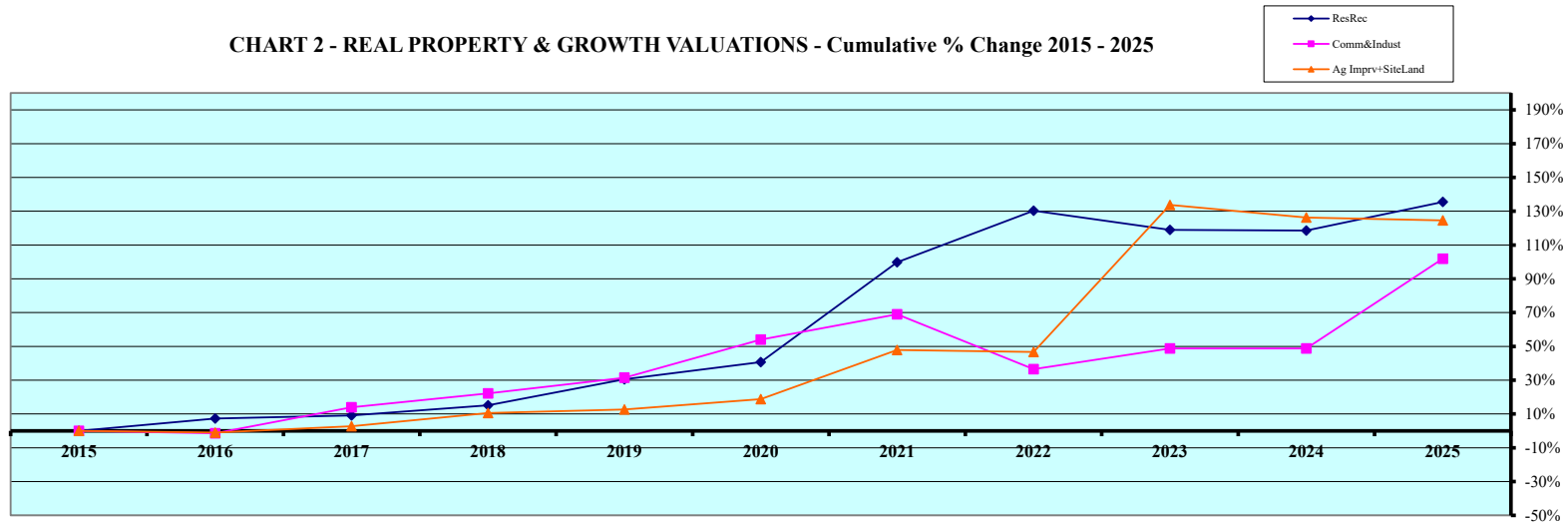
Agricultural Land **4.95%**

Cnty# **9**
County **BROWN**

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	66,876,470	878,570	1.31%	65,997,900	--	--	33,461,571	4,576,176	13.68%	28,885,395	--	--
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	7.36%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	-1.40%
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	9.11%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	13.95%
2018	77,833,696	826,421	1.06%	77,007,275	3.59%	15.15%	41,289,269	382,036	0.93%	40,907,233	-0.10%	22.25%
2019	87,795,804	464,295	0.53%	87,331,509	12.20%	30.59%	48,661,733	4,662,747	9.58%	43,998,986	6.56%	31.49%
2020	95,214,511	1,142,601	1.20%	94,071,910	7.15%	40.67%	52,833,441	1,296,991	2.45%	51,536,450	5.91%	54.02%
2021	135,230,996	1,579,010	1.17%	133,651,986	40.37%	99.85%	58,058,725	1,496,775	2.58%	56,561,950	7.06%	69.04%
2022	155,418,237	1,359,680	0.87%	154,058,557	13.92%	130.36%	46,726,772	1,036,195	2.22%	45,690,577	-21.30%	36.55%
2023	146,552,549	128,404	0.09%	146,424,145	-5.79%	118.95%	50,025,876	243,170	0.49%	49,782,706	6.54%	48.78%
2024	146,550,080	352,145	0.24%	146,197,935	-0.24%	118.61%	50,039,681	235,790	0.47%	49,803,891	-0.44%	48.84%
2025	160,239,358	2,752,562	1.72%	157,486,796	7.46%	135.49%	68,763,195	1,202,380	1.75%	67,560,815	35.01%	101.91%
Rate Ann%chg	9.13%	Resid & Recreat w/o growth				8.61%	C & I w/o growth				4.66%	

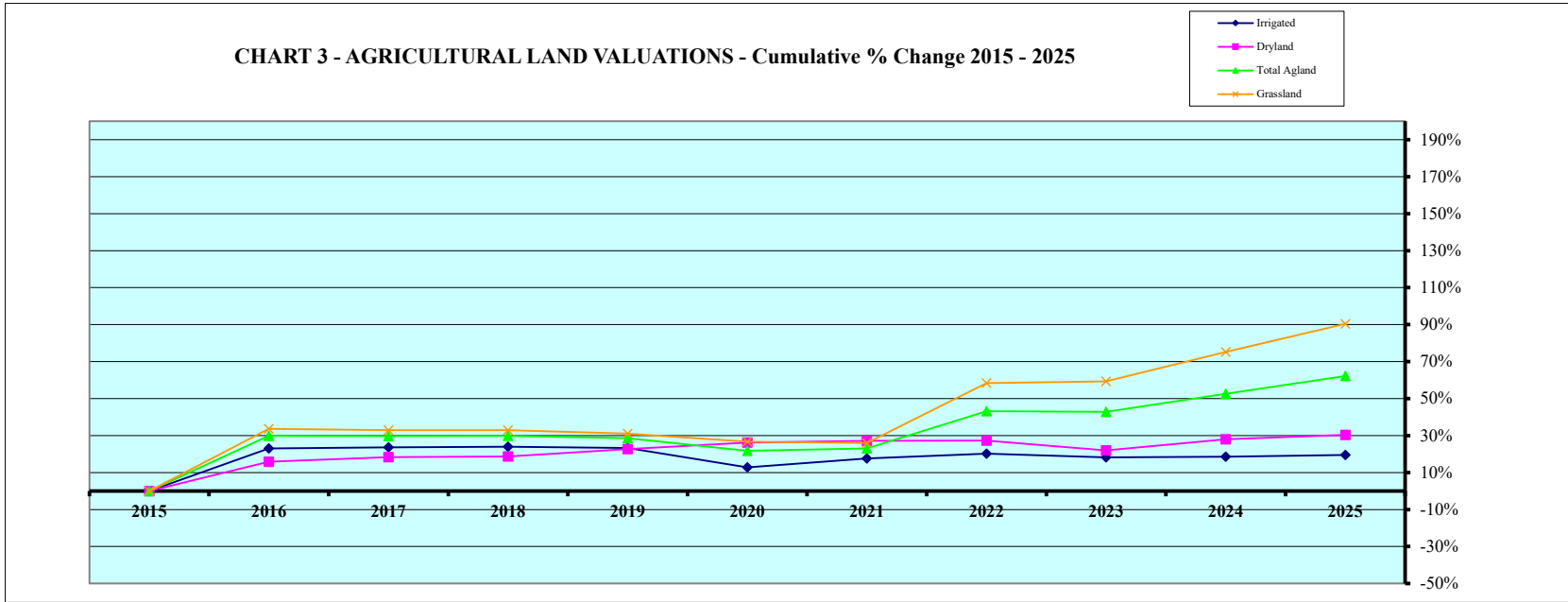
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	--	--
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	-0.99%
2017	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	2.80%
2018	34,474,892	20,901,064	55,375,956	1,777,522	3.21%	53,598,434	1.59%	10.60%
2019	34,802,885	20,709,275	55,512,160	943,306	1.70%	54,568,854	-1.46%	12.60%
2020	37,695,171	22,257,037	59,952,208	2,381,552	3.97%	57,570,656	3.71%	18.80%
2021	41,167,301	32,979,359	74,146,660	2,484,796	3.35%	71,661,864	19.53%	47.87%
2022	47,917,244	23,629,640	71,546,884	422,597	0.59%	71,124,287	-4.08%	46.76%
2023	57,451,830	56,239,516	113,691,346	411,994	0.36%	113,279,352	58.33%	133.75%
2024	60,505,560	50,875,354	111,380,914	1,736,165	1.56%	109,644,749	-3.56%	126.25%
2025	68,433,830	45,957,727	114,391,557	5,537,985	4.84%	108,853,572	-2.27%	124.62%
Rate Ann%chg	9.09%	8.79%	8.97%	Ag Imprv+Site w/o growth			7.04%	

(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# 9
County BROWN

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	181,301,723	-	-	-	2,355,739	-	-	-	283,954,312	-	-	-
2016	223,116,533	41,814,810	23.06%	23.06%	2,729,434	373,695	15.86%	15.86%	379,286,650	95,332,338	33.57%	33.57%
2017	224,181,923	1,065,390	0.48%	23.65%	2,788,036	58,602	2.15%	18.35%	377,568,746	-1,717,904	-0.45%	32.97%
2018	224,736,229	554,306	0.25%	23.96%	2,794,967	6,931	0.25%	18.65%	377,456,639	-112,107	-0.03%	32.93%
2019	223,406,695	-1,329,534	-0.59%	23.22%	2,891,245	96,278	3.44%	22.73%	372,154,626	-5,302,013	-1.40%	31.06%
2020	204,478,413	-18,928,282	-8.47%	12.78%	2,972,113	80,868	2.80%	26.16%	359,635,662	-12,518,964	-3.36%	26.65%
2021	213,199,846	8,721,433	4.27%	17.59%	2,996,782	24,669	0.83%	27.21%	357,647,239	-1,988,423	-0.55%	25.95%
2022	217,908,797	4,708,951	2.21%	20.19%	2,997,695	913	0.03%	27.25%	449,499,320	91,852,081	25.68%	58.30%
2023	214,400,387	-3,508,410	-1.61%	18.26%	2,874,515	-123,180	-4.11%	22.02%	452,402,652	2,903,332	0.65%	59.32%
2024	214,885,390	485,003	0.23%	18.52%	3,016,224	141,709	4.93%	28.04%	497,425,336	45,022,684	9.95%	75.18%
2025	216,647,074	1,761,684	0.82%	19.50%	3,071,530	55,306	1.83%	30.38%	540,634,879	43,209,543	8.69%	90.40%

Rate Ann.%chg: Irrigated **1.80%** Dryland **2.69%** Grassland **6.65%**

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	1,416,306	-	-	-	0	-	-	-	469,028,080	-	-	-
2016	1,417,107	801	0.06%	0.06%	2,729,518	2,729,518	-	-	609,279,242	140,251,162	29.90%	29.90%
2017	1,523,045	105,938	7.48%	7.54%	2,467,520	-261,998	-9.60%	-	608,529,270	-749,972	-0.12%	29.74%
2018	1,535,189	12,144	0.80%	8.39%	2,465,230	-2,290	-0.09%	-	608,988,254	458,984	0.08%	29.84%
2019	1,762,669	227,480	14.82%	24.46%	2,703,065	237,835	9.65%	-	602,918,300	-6,069,954	-1.00%	28.55%
2020	3,749,587	1,986,918	112.72%	164.74%	0	-2,703,065	-100.00%	-	570,835,775	-32,082,525	-5.32%	21.71%
2021	2,957,126	-792,461	-21.13%	108.79%	0	0	-	-	576,800,993	5,965,218	1.04%	22.98%
2022	1,321,869	-1,635,257	-55.30%	-6.67%	0	0	-	-	671,727,681	94,926,688	16.46%	43.22%
2023	269,240	-1,052,629	-79.63%	-80.99%	0	0	-	-	669,946,794	-1,780,887	-0.27%	42.84%
2024	336,394	67,154	24.94%	-76.25%	0	0	-	-	715,663,344	45,716,550	6.82%	52.58%
2025	371,497	35,103	10.44%	-73.77%	0	0	-	-	760,724,980	45,061,636	6.30%	62.19%

Cnty# **9**
County **BROWN**

Rate Ann.%chg: Total Agric Land **4.95%**

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	181,280,661	66,422	2,729			2,355,739	2,811	838			283,850,980	674,804	421		
2016	223,183,964	66,548	3,354	22.88%	22.88%	2,702,116	2,808	962	14.79%	14.79%	379,209,483	669,624	566	34.63%	34.63%
2017	223,659,620	66,641	3,356	0.07%	22.97%	2,760,032	2,867	963	0.07%	14.87%	376,567,382	669,580	562	-0.69%	33.70%
2018	224,664,022	66,911	3,358	0.04%	23.02%	2,794,967	2,902	963	0.05%	14.93%	377,462,545	669,179	564	0.30%	34.10%
2019	223,439,406	66,562	3,357	-0.02%	23.00%	2,891,245	2,984	969	0.60%	15.61%	375,282,572	665,611	564	-0.04%	34.04%
2020	222,617,205	66,702	3,337	-0.58%	22.29%	2,987,110	2,979	1,003	3.49%	19.65%	373,949,306	670,327	558	-1.06%	32.62%
2021	219,800,962	66,281	3,316	-0.64%	21.51%	3,003,947	2,996	1,003	-0.01%	19.64%	373,980,553	666,460	561	0.59%	33.40%
2022	224,304,230	67,871	3,305	-0.34%	21.09%	2,970,900	2,960	1,004	0.10%	19.76%	491,386,959	675,213	728	29.69%	73.01%
2023	206,434,615	62,421	3,307	0.07%	21.17%	2,252,335	2,248	1,002	-0.16%	19.56%	411,406,490	610,635	674	-7.42%	60.17%
2024	214,589,624	64,811	3,311	0.12%	21.32%	3,006,033	2,998	1,003	0.06%	19.64%	498,676,793	676,754	737	9.37%	75.18%
2025	218,740,759	64,764	3,377	2.01%	23.75%	3,013,433	3,005	1,003	-0.01%	19.63%	540,682,894	679,993	795	7.91%	89.03%

Rate Annual %chg Average Value/Acre: 1.90%

2.49%

6.66%

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	1,416,306	18,168	78			142,069	1,346	106			469,045,755	763,550	614		
2016	1,416,223	18,167	78	0.00%	0.00%	2,867,647	6,228	460	336.07%	336.07%	609,379,433	763,376	798	29.95%	29.95%
2017	1,523,146	19,451	78	0.45%	0.45%	2,468,025	4,936	500	8.60%	373.56%	606,978,205	763,476	795	-0.41%	29.42%
2018	1,523,163	19,452	78	0.00%	0.45%	2,465,230	4,930	500	0.00%	373.56%	608,909,927	763,374	798	0.33%	29.85%
2019	1,790,919	22,861	78	0.04%	0.49%	2,646,477	5,295	500	-0.04%	373.37%	606,050,619	763,313	794	-0.46%	29.25%
2020	1,772,111	22,676	78	-0.24%	0.25%	0	0				601,325,732	762,683	788	-0.70%	28.35%
2021	9,659,810	21,868	442	465.26%	466.67%	0	0				606,445,272	757,605	800	1.53%	30.31%
2022	9,705	129	75	-83.02%	-3.76%	0	0				718,671,794	746,174	963	20.32%	56.79%
2023	1,052,970	14,040	75	-0.03%	-3.79%	0	0				621,146,410	689,343	901	-6.44%	46.68%
2024	220,947	2,946	75	0.00%	-3.78%	0	0				716,493,397	747,508	959	6.37%	56.03%
2025	295,043	3,934	75	0.01%	-3.78%	0	0				762,732,129	751,696	1,015	5.86%	65.18%

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BROWN

Rate Annual %chg Average Value/Acre: 4.98%

(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

