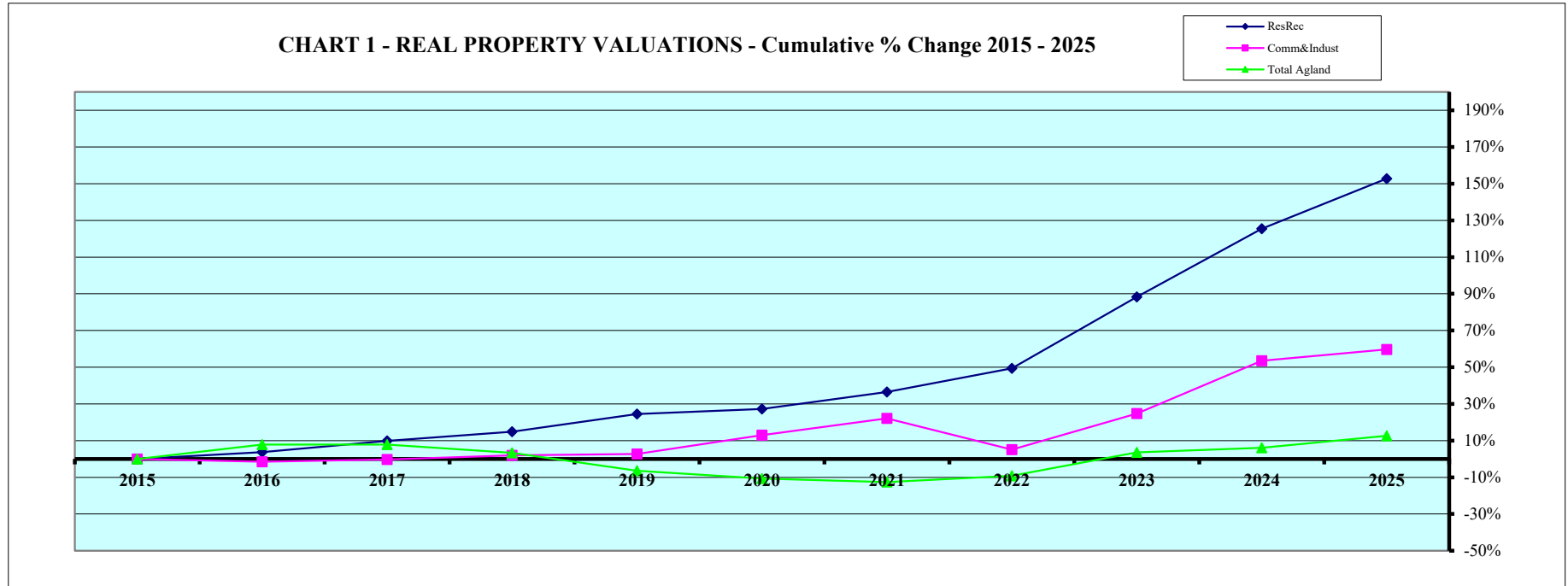


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	193,307,745	-	-	-	54,782,525	-	-	-	1,422,094,890	-	-	-
2016	200,550,644	7,242,899	3.75%	3.75%	53,961,160	-821,365	-1.50%	-1.50%	1,533,479,648	111,384,758	7.83%	7.83%
2017	212,402,487	11,851,843	5.91%	9.88%	54,613,416	652,256	1.21%	-0.31%	1,532,936,862	-542,786	-0.04%	7.79%
2018	222,135,975	9,733,488	4.58%	14.91%	55,843,559	1,230,143	2.25%	1.94%	1,469,917,480	-63,019,382	-4.11%	3.36%
2019	240,723,486	18,587,511	8.37%	24.53%	56,276,336	432,777	0.77%	2.73%	1,331,124,066	-138,793,414	-9.44%	-6.40%
2020	246,020,302	5,296,816	2.20%	27.27%	61,879,292	5,602,956	9.96%	12.95%	1,270,458,528	-60,665,538	-4.56%	-10.66%
2021	263,933,190	17,912,888	7.28%	36.54%	66,916,570	5,037,278	8.14%	22.15%	1,242,819,324	-27,639,204	-2.18%	-12.61%
2022	288,897,223	24,964,033	9.46%	49.45%	57,557,574	-9,358,996	-13.99%	5.07%	1,290,897,498	48,078,174	3.87%	-9.23%
2023	364,120,308	75,223,085	26.04%	88.36%	68,315,853	10,758,279	18.69%	24.70%	1,473,424,215	182,526,717	14.14%	3.61%
2024	435,738,297	71,617,989	19.67%	125.41%	84,093,798	15,777,945	23.10%	53.50%	1,508,772,692	35,348,477	2.40%	6.10%
2025	488,645,945	52,907,648	12.14%	152.78%	87,490,563	3,396,765	4.04%	59.71%	1,601,783,681	93,010,989	6.16%	12.64%

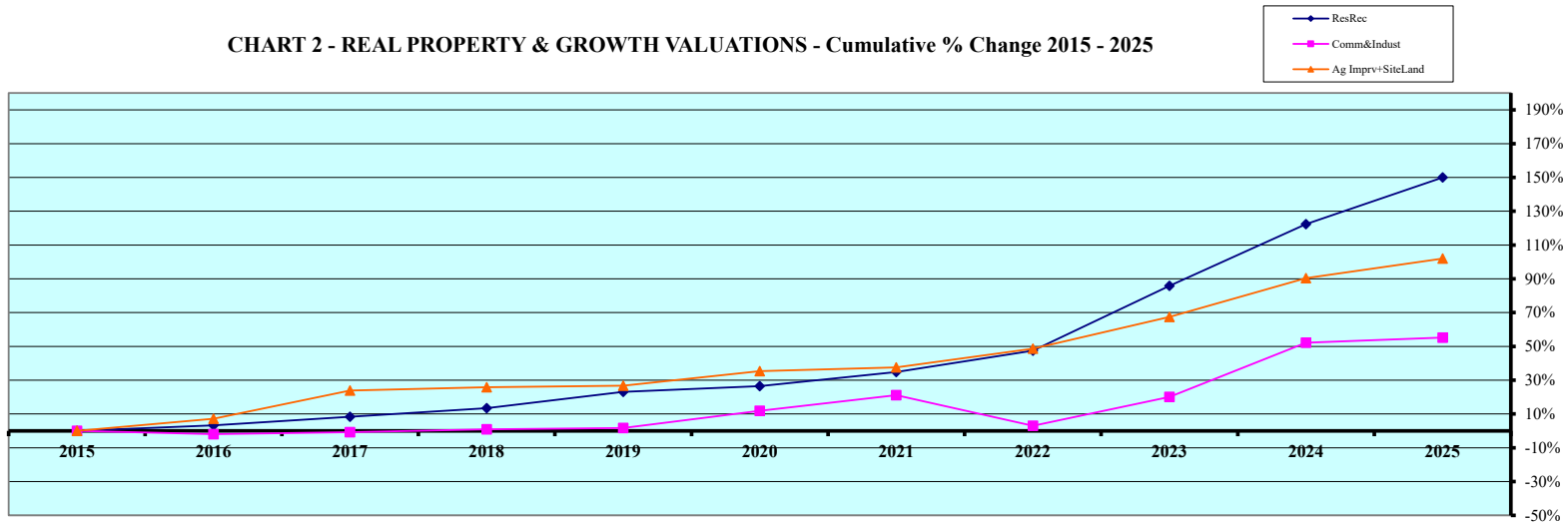
Rate Annual %chg: Residential & Recreational **9.72%** Commercial & Industrial **4.79%** Agricultural Land **1.20%**

Cnty# **11**
County **BURT**

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	193,307,745	3,025,530	1.57%	190,282,215	--	--	54,782,525	1,161,960	2.12%	53,620,565	--	--
2016	200,550,644	819,422	0.41%	199,731,222	3.32%	3.32%	53,961,160	230,345	0.43%	53,730,815	-1.92%	-1.92%
2017	212,402,487	2,889,313	1.36%	209,513,174	4.47%	8.38%	54,613,416	267,441	0.49%	54,345,975	0.71%	-0.80%
2018	222,135,975	2,817,309	1.27%	219,318,666	3.26%	13.46%	55,843,559	537,943	0.96%	55,305,616	1.27%	0.95%
2019	240,723,486	2,790,033	1.16%	237,933,453	7.11%	23.09%	56,276,336	584,934	1.04%	55,691,402	-0.27%	1.66%
2020	246,020,302	1,605,926	0.65%	244,414,376	1.53%	26.44%	61,879,292	616,599	1.00%	61,262,693	8.86%	11.83%
2021	263,933,190	3,223,758	1.22%	260,709,432	5.97%	34.87%	66,916,570	578,869	0.87%	66,337,701	7.21%	21.09%
2022	288,897,223	3,819,493	1.32%	285,077,730	8.01%	47.47%	57,557,574	1,100,134	1.91%	56,457,440	-15.63%	3.06%
2023	364,120,308	4,860,546	1.33%	359,259,762	24.36%	85.85%	68,315,853	2,553,875	3.74%	65,761,978	14.25%	20.04%
2024	435,738,297	6,013,471	1.38%	429,724,826	18.02%	122.30%	84,093,798	705,683	0.84%	83,388,115	22.06%	52.22%
2025	488,645,945	5,455,343	1.12%	483,190,602	10.89%	149.96%	87,490,563	2,450,674	2.80%	85,039,889	1.13%	55.23%
Rate Ann%chg	9.72%	Resid & Recreat w/o growth				8.69%	C & I w/o growth				3.77%	

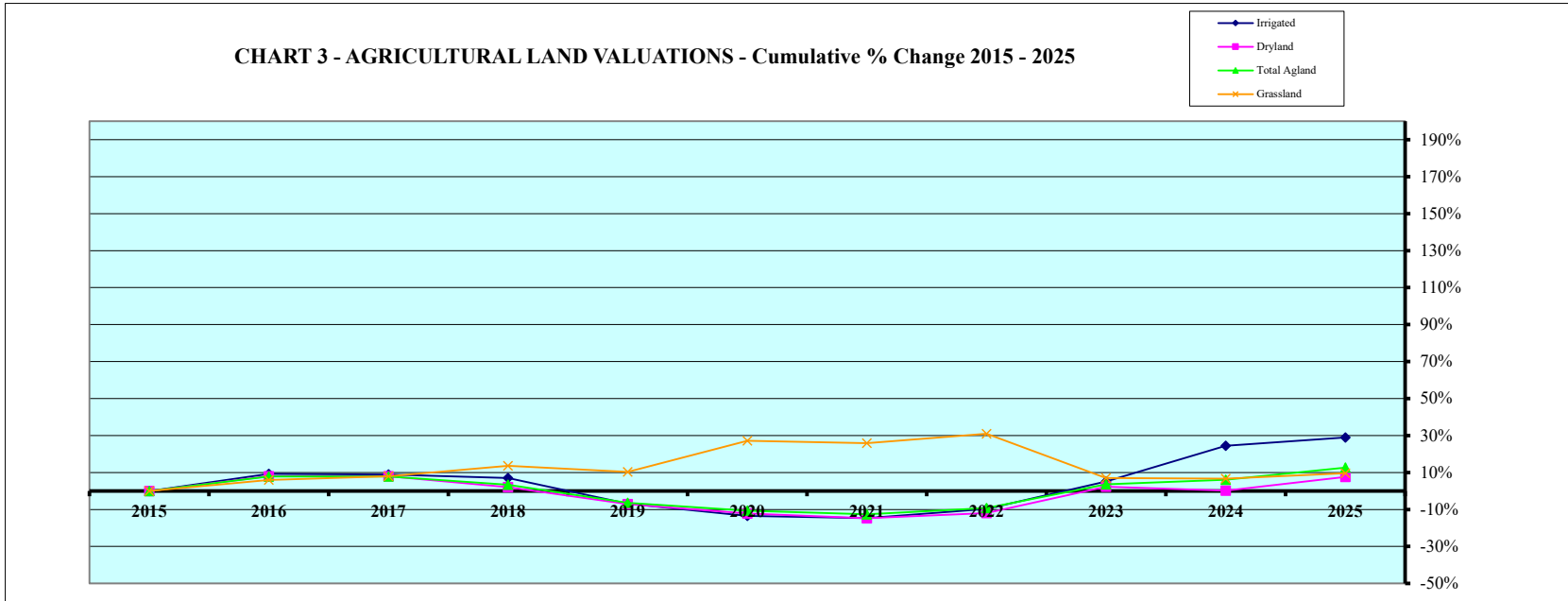
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	48,688,555	41,708,141	90,396,696	2,331,326	2.58%	88,065,370	--	--
2016	49,947,234	54,009,482	103,956,716	7,112,159	6.84%	96,844,557	7.13%	7.13%
2017	53,322,508	61,194,231	114,516,739	2,559,049	2.23%	111,957,690	7.70%	23.85%
2018	53,449,394	62,432,715	115,882,109	2,170,442	1.87%	113,711,667	-0.70%	25.79%
2019	52,404,630	63,537,946	115,942,576	1,397,647	1.21%	114,544,929	-1.15%	26.71%
2020	55,256,106	67,827,399	123,083,505	673,596	0.55%	122,409,909	5.58%	35.41%
2021	56,765,997	69,201,458	125,967,455	1,619,723	1.29%	124,347,732	1.03%	37.56%
2022	62,605,069	75,548,361	138,153,430	3,816,319	2.76%	134,337,111	6.64%	48.61%
2023	74,472,353	79,245,519	153,717,872	2,371,987	1.54%	151,345,885	9.55%	67.42%
2024	85,637,744	89,512,409	175,150,153	3,042,468	1.74%	172,107,685	11.96%	90.39%
2025	98,160,957	88,138,043	186,299,000	3,723,727	2.00%	182,575,273	4.24%	101.97%
Rate Ann%chg	7.26%	7.77%	7.50%	Ag Imprv+Site w/o growth			5.20%	

(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# 11
County BURT

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	297,301,985	-	-	-	1,039,941,480	-	-	-	65,926,305	-	-	-
2016	324,948,888	27,646,903	9.30%	9.30%	1,123,102,750	83,161,270	8.00%	8.00%	69,839,642	3,913,337	5.94%	5.94%
2017	323,852,677	-1,096,211	-0.34%	8.93%	1,122,280,513	-822,237	-0.07%	7.92%	71,147,880	1,308,238	1.87%	7.92%
2018	318,007,739	-5,844,938	-1.80%	6.96%	1,061,272,274	-61,008,239	-5.44%	2.05%	74,937,842	3,789,962	5.33%	13.67%
2019	276,746,879	-41,260,860	-12.97%	-6.91%	965,933,505	-95,338,769	-8.98%	-7.12%	72,695,649	-2,242,193	-2.99%	10.27%
2020	257,281,326	-19,465,553	-7.03%	-13.46%	913,428,571	-52,504,934	-5.44%	-12.17%	83,864,573	11,168,924	15.36%	27.21%
2021	253,635,964	-3,645,362	-1.42%	-14.69%	886,860,390	-26,568,181	-2.91%	-14.72%	83,005,554	-859,019	-1.02%	25.91%
2022	268,328,637	14,692,673	5.79%	-9.75%	915,896,288	29,035,898	3.27%	-11.93%	86,338,746	3,333,192	4.02%	30.96%
2023	312,448,168	44,119,531	16.44%	5.09%	1,064,272,397	148,376,109	16.20%	2.34%	70,547,054	-15,791,692	-18.29%	7.01%
2024	369,935,148	57,486,980	18.40%	24.43%	1,041,811,731	-22,460,666	-2.11%	0.18%	70,311,177	-235,877	-0.33%	6.65%
2025	383,375,502	13,440,354	3.63%	28.95%	1,119,138,135	77,326,404	7.42%	7.62%	72,230,468	1,919,291	2.73%	9.56%

Rate Ann.%chg: Irrigated **2.58%** Dryland **0.74%** Grassland **0.92%**

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	711,290	-	-	-	18,213,830	-	-	-	1,422,094,890	-	-	-
2016	481,095	-230,195	-32.36%	-32.36%	15,107,273	-3,106,557	-17.06%	-17.06%	1,533,479,648	111,384,758	7.83%	7.83%
2017	480,627	-468	-0.10%	-32.43%	15,175,165	67,892	0.45%	-16.68%	1,532,936,862	-542,786	-0.04%	7.79%
2018	466,962	-13,665	-2.84%	-34.35%	15,232,663	57,498	0.38%	-16.37%	1,469,917,480	-63,019,382	-4.11%	3.36%
2019	461,003	-5,959	-1.28%	-35.19%	15,287,030	54,367	0.36%	-16.07%	1,331,124,066	-138,793,414	-9.44%	-6.40%
2020	603,545	142,542	30.92%	-15.15%	15,280,513	-6,517	-0.04%	-16.10%	1,270,458,528	-60,665,538	-4.56%	-10.66%
2021	479,386	-124,159	-20.57%	-32.60%	18,838,030	3,557,517	23.28%	3.43%	1,242,819,324	-27,639,204	-2.18%	-12.61%
2022	504,426	25,040	5.22%	-29.08%	19,829,401	991,371	5.26%	8.87%	1,290,897,498	48,078,174	3.87%	-9.23%
2023	896,536	392,110	77.73%	26.04%	25,260,060	5,430,659	27.39%	38.69%	1,473,424,215	182,526,717	14.14%	3.61%
2024	900,878	4,342	0.48%	26.65%	25,813,758	553,698	2.19%	41.73%	1,508,772,692	35,348,477	2.40%	6.10%
2025	931,202	30,324	3.37%	30.92%	26,108,374	294,616	1.14%	43.34%	1,601,783,681	93,010,989	6.16%	12.64%

Cnty# **11**
County **BURT**

Rate Ann.%chg: Total Agric Land **1.20%**

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	296,865,880	54,708	5,426			1,042,398,800	190,380	5,475			65,909,610	29,458	2,237		
2016	325,126,424	57,024	5,702	5.07%	5.07%	1,120,606,945	188,038	5,959	8.84%	8.84%	70,890,493	29,350	2,415	7.95%	7.95%
2017	324,936,301	56,932	5,707	0.10%	5.18%	1,122,518,493	188,344	5,960	0.01%	8.85%	70,588,229	29,178	2,419	0.16%	8.13%
2018	317,319,608	56,436	5,623	-1.49%	3.62%	1,066,500,808	188,432	5,660	-5.03%	3.37%	72,172,260	29,536	2,444	1.00%	9.21%
2019	276,918,159	56,476	4,903	-12.79%	-9.64%	966,243,555	187,476	5,154	-8.94%	-5.87%	72,707,231	30,209	2,407	-1.50%	7.57%
2020	257,285,083	56,366	4,565	-6.91%	-15.88%	913,473,178	187,570	4,870	-5.51%	-11.06%	83,938,907	29,511	2,844	18.18%	27.13%
2021	253,635,964	56,047	4,525	-0.86%	-16.60%	886,854,554	187,379	4,733	-2.81%	-13.56%	83,034,501	30,027	2,765	-2.78%	23.60%
2022	268,788,068	56,058	4,795	5.95%	-11.64%	915,567,780	187,403	4,886	3.22%	-10.77%	86,510,655	29,927	2,891	4.53%	29.20%
2023	310,444,514	55,739	5,570	16.16%	2.64%	1,064,215,851	190,787	5,578	14.17%	1.88%	70,304,931	26,360	2,667	-7.74%	19.20%
2024	370,079,183	64,434	5,744	3.12%	5.84%	1,041,484,509	181,685	5,732	2.77%	4.69%	70,328,063	26,273	2,677	0.37%	19.64%
2025	382,987,917	65,145	5,879	2.36%	8.34%	1,118,847,202	180,986	6,182	7.84%	12.90%	72,185,730	26,144	2,761	3.15%	23.41%

Rate Annual %chg Average Value/Acre: 2.58%

0.71%

0.91%

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	683,865	4,239	161			18,113,980	14,996	1,208			1,423,972,135	293,781	4,847		
2016	481,095	3,022	159	-1.31%	-1.31%	15,114,235	9,450	1,599	32.41%	32.41%	1,532,219,192	286,884	5,341	10.19%	10.19%
2017	480,627	3,019	159	0.00%	-1.31%	15,166,585	9,484	1,599	-0.01%	32.39%	1,533,690,235	286,957	5,345	0.07%	10.27%
2018	467,349	3,588	130	-18.18%	-19.26%	15,233,853	9,472	1,608	0.57%	33.15%	1,471,693,878	287,465	5,120	-4.21%	5.62%
2019	461,998	3,572	129	-0.69%	-19.81%	15,266,206	9,496	1,608	-0.04%	33.10%	1,331,597,149	287,229	4,636	-9.45%	-4.35%
2020	585,472	4,269	137	6.02%	-14.99%	15,260,960	9,514	1,604	-0.23%	32.80%	1,270,543,600	287,230	4,423	-4.59%	-8.74%
2021	479,386	3,798	126	-7.96%	-21.75%	18,841,692	10,104	1,865	16.25%	54.37%	1,242,846,097	287,356	4,325	-2.22%	-10.77%
2022	508,561	3,804	134	5.91%	-17.13%	19,816,407	10,107	1,961	5.14%	62.32%	1,291,191,471	287,301	4,494	3.91%	-7.28%
2023	837,391	3,641	230	72.06%	42.58%	25,168,527	10,176	2,473	26.15%	104.75%	1,470,971,214	286,703	5,131	14.16%	5.85%
2024	901,029	3,642	247	7.57%	53.38%	25,793,259	10,264	2,513	1.61%	108.05%	1,508,586,043	286,298	5,269	2.70%	8.71%
2025	928,069	3,766	246	-0.39%	52.78%	26,147,024	10,415	2,510	-0.10%	107.84%	1,601,095,942	286,456	5,589	6.07%	15.31%

11
BURT

Rate Annual %chg Average Value/Acre: 1.18%

(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
6,722	BURT	82,214,624	16,469,132	18,395,332	480,332,153	56,913,402	30,577,161	8,313,792	1,601,783,681	98,160,957	88,138,043	0	2,481,298,277
cnty sector		3.31%	0.66%	0.74%	19.36%	2.29%	1.23%	0.34%	64.55%	3.96%	3.55%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
202	CRAIG	245,537	91,624	7,145	8,838,563	0	0	139,323	0	123,749	34,841	0	9,480,782
3.01%	%sector of county sector	0.30%	0.56%	0.04%	1.84%			1.68%		0.13%	0.04%		0.38%
	%sector of municipality	2.59%	0.97%	0.08%	93.23%			1.47%		1.31%	0.37%		100.00%
410	DECATUR	197,517	455,676	95,800	35,265,034	428,017	0	2,316,676	0	819,929	2,500	0	39,581,149
6.10%	%sector of county sector	0.24%	2.77%	0.52%	7.34%	0.75%		27.87%		0.84%	0.00%		1.60%
	%sector of municipality	0.50%	1.15%	0.24%	89.10%	1.08%		5.85%		2.07%	0.01%		100.00%
824	LYONS	1,501,439	881,146	948,077	52,096,259	0	0	5,272,294	1,870,055	40,145	405	0	62,609,820
12.26%	%sector of county sector	1.83%	5.35%	5.15%	10.85%			63.42%	0.12%	0.04%	0.00%		2.52%
	%sector of municipality	2.40%	1.41%	1.51%	83.21%			8.42%	2.99%	0.06%	0.00%		100.00%
1,369	OAKLAND	5,760,716	743,324	926,543	72,411,083	0	0	11,773,121	441,386	133,611	214,300	0	92,404,084
20.37%	%sector of county sector	7.01%	4.51%	5.04%	15.08%			141.61%	0.03%	0.14%	0.24%		3.72%
	%sector of municipality	6.23%	0.80%	1.00%	78.36%			12.74%	0.48%	0.14%	0.23%		100.00%
1,714	TEKAMAH	3,203,382	947,332	183,333	113,142,303	0	0	16,300,643	0	382,449	1,434,892	0	135,594,334
25.50%	%sector of county sector	3.90%	5.75%	1.00%	23.56%			196.07%		0.39%	1.63%		5.46%
	%sector of municipality	2.36%	0.70%	0.14%	83.44%			12.02%		0.28%	1.06%		100.00%
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
4,520	Total Municipalities	10,908,591	3,119,102	2,160,898	281,753,247	428,017	0	35,802,062	2,311,441	1,499,883	1,686,938	0	339,670,174
67.24%	%all municip.sectors of cnty	13.27%	18.94%	11.75%	58.66%	0.75%		430.63%	0.14%	1.53%	1.91%		13.69%

11 BURT

Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026