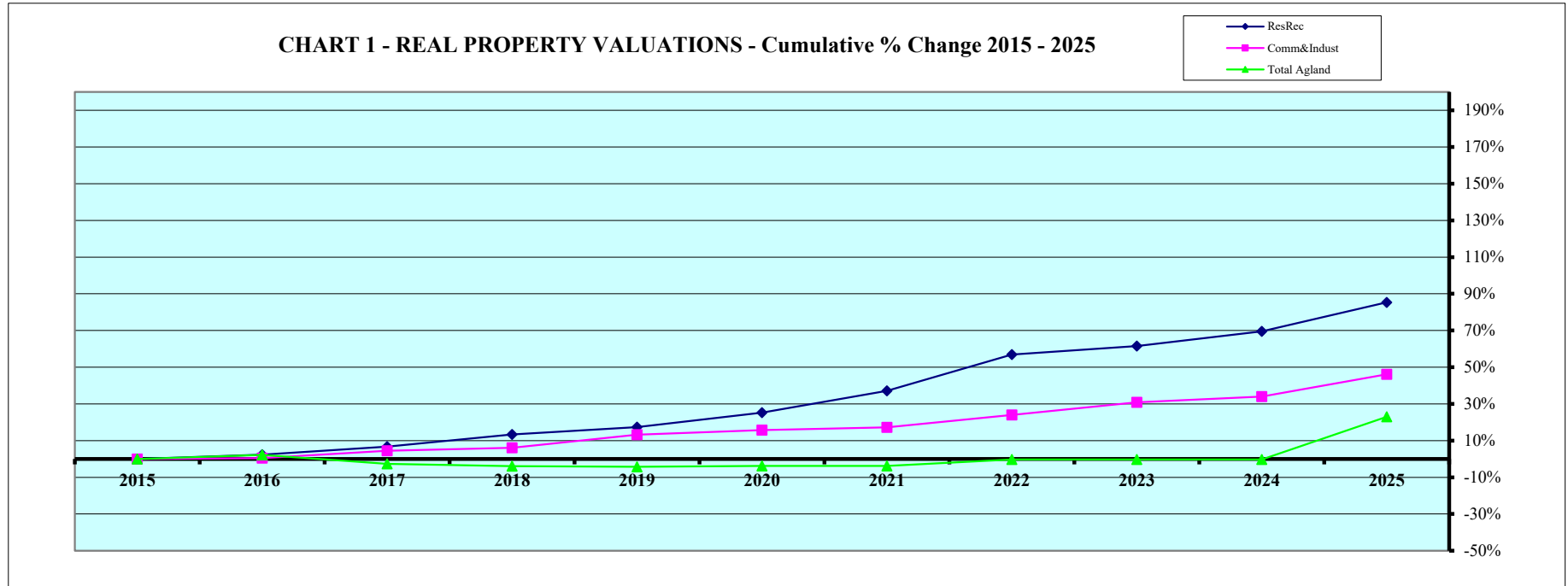


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	1,498,249,500	-	-	-	190,729,803	-	-	-	1,302,406,494	-	-	-
2016	1,533,519,629	35,270,129	2.35%	2.35%	191,672,464	942,661	0.49%	0.49%	1,331,086,599	28,680,105	2.20%	2.20%
2017	1,598,662,424	65,142,795	4.25%	6.70%	199,198,238	7,525,774	3.93%	4.44%	1,267,642,145	-63,444,454	-4.77%	-2.67%
2018	1,698,492,784	99,830,360	6.24%	13.37%	202,459,709	3,261,471	1.64%	6.15%	1,251,438,414	-16,203,731	-1.28%	-3.91%
2019	1,759,173,892	60,681,108	3.57%	17.42%	216,029,414	13,569,705	6.70%	13.26%	1,246,988,209	-4,450,205	-0.36%	-4.26%
2020	1,876,389,322	117,215,430	6.66%	25.24%	220,781,176	4,751,762	2.20%	15.76%	1,252,657,972	5,669,763	0.45%	-3.82%
2021	2,054,985,654	178,596,332	9.52%	37.16%	223,652,472	2,871,296	1.30%	17.26%	1,252,973,134	315,162	0.03%	-3.80%
2022	2,351,521,673	296,536,019	14.43%	56.95%	236,481,680	12,829,208	5.74%	23.99%	1,298,447,796	45,474,662	3.63%	-0.30%
2023	2,419,420,473	67,898,800	2.89%	61.48%	249,714,841	13,233,161	5.60%	30.93%	1,298,845,442	397,646	0.03%	-0.27%
2024	2,540,872,556	121,452,083	5.02%	69.59%	255,598,051	5,883,210	2.36%	34.01%	1,298,520,491	-324,951	-0.03%	-0.30%
2025	2,777,094,561	236,222,005	9.30%	85.36%	278,716,915	23,118,864	9.05%	46.13%	1,601,592,731	303,072,240	23.34%	22.97%

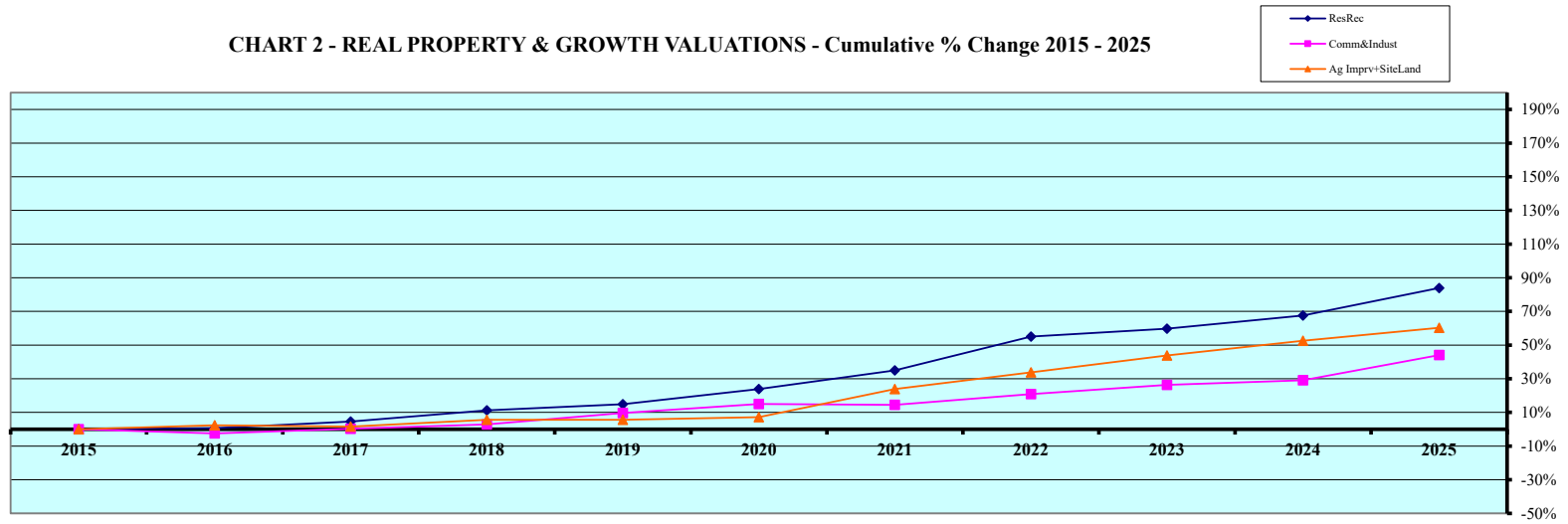
Rate Annual %chg: Residential & Recreational **6.37%** Commercial & Industrial **3.87%** Agricultural Land **2.09%**

Cnty# **13**
County **CASS**

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	1,498,249,500	24,855,009	1.66%	1,473,394,491	--	--	190,729,803	3,791,243	1.99%	186,938,560	--	--
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	0.65%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	-2.49%
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	4.52%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	0.27%
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	11.18%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	2.87%
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	14.92%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	9.61%
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	23.94%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	15.06%
2021	2,054,985,654	33,475,441	1.63%	2,021,510,213	7.73%	34.92%	223,652,472	5,261,344	2.35%	218,391,128	-1.08%	14.50%
2022	2,351,521,673	28,917,880	1.23%	2,322,603,793	13.02%	55.02%	236,481,680	6,023,245	2.55%	230,458,435	3.04%	20.83%
2023	2,419,420,473	26,494,636	1.10%	2,392,925,837	1.76%	59.71%	249,714,841	8,594,945	3.44%	241,119,896	1.96%	26.42%
2024	2,540,872,556	29,847,623	1.17%	2,511,024,933	3.79%	67.60%	255,598,051	9,451,980	3.70%	246,146,071	-1.43%	29.05%
2025	2,777,094,561	21,477,115	0.77%	2,755,617,446	8.45%	83.92%	278,716,915	3,960,394	1.42%	274,756,521	7.50%	44.06%
Rate Ann%chg	6.37%	Resid & Recreat w/o growth				4.86%	C & I w/o growth				1.06%	

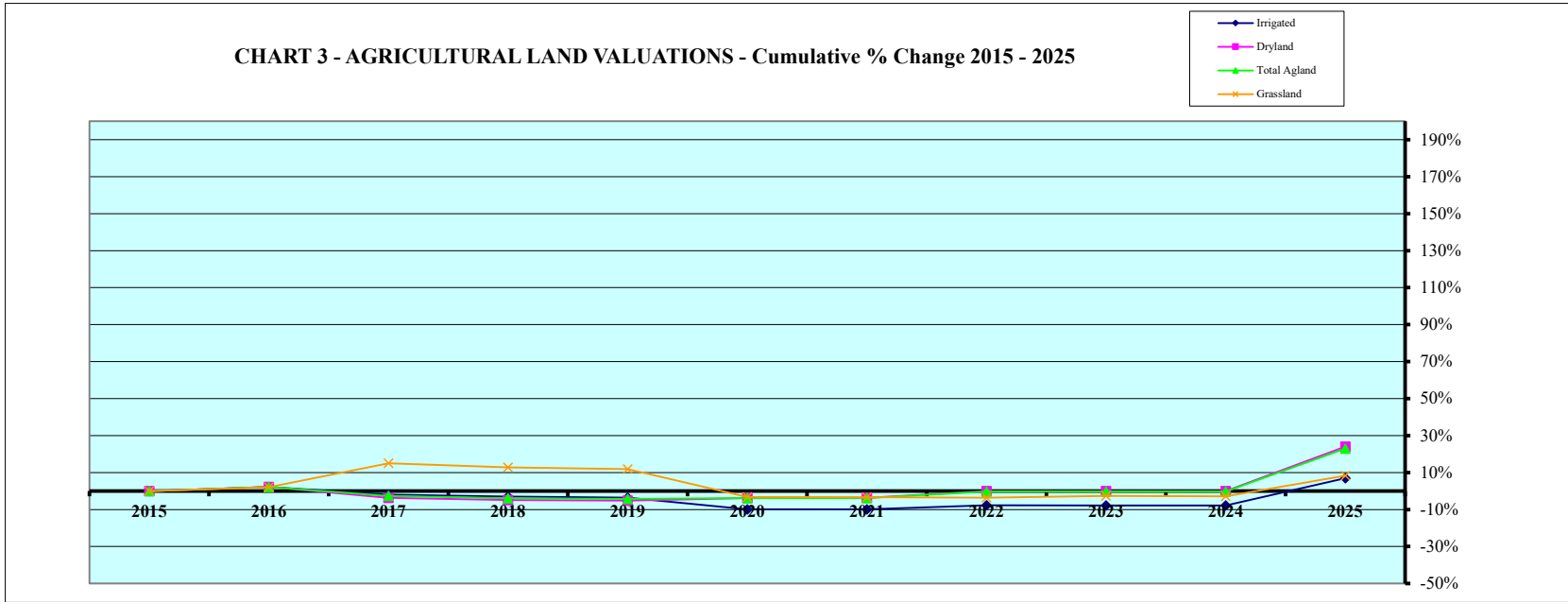
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	--	--
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	2.37%
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	1.52%
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	5.57%
2019	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	5.63%
2020	144,021,409	51,097,924	195,119,333	4,851,932	2.49%	190,267,401	-1.03%	7.23%
2021	177,205,883	50,349,737	227,555,620	7,825,742	3.44%	219,729,878	12.61%	23.83%
2022	184,432,626	56,751,350	241,183,976	3,811,216	1.58%	237,372,760	4.31%	33.78%
2023	206,760,446	54,130,594	260,891,040	5,647,286	2.16%	255,243,754	5.83%	43.85%
2024	220,536,977	56,036,731	276,573,708	5,907,695	2.14%	270,666,013	3.75%	52.54%
2025	230,276,875	60,005,345	290,282,220	5,878,120	2.02%	284,404,100	2.83%	60.28%
Rate Ann%chg	5.84%	2.50%	5.05%	Ag Imprv+Site w/o growth			3.14%	

(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# 13
County CASS

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	16,213,861	-	-	-	1,217,062,034	-	-	-	68,331,028	-	-	-
2016	16,569,510	355,649	2.19%	2.19%	1,244,029,509	26,967,475	2.22%	2.22%	69,716,325	1,385,297	2.03%	2.03%
2017	15,895,764	-673,746	-4.07%	-1.96%	1,172,247,405	-71,782,104	-5.77%	-3.68%	78,586,131	8,869,806	12.72%	15.01%
2018	15,728,272	-167,492	-1.05%	-2.99%	1,157,680,525	-14,566,880	-1.24%	-4.88%	77,105,417	-1,480,714	-1.88%	12.84%
2019	15,631,338	-96,934	-0.62%	-3.59%	1,154,011,650	-3,668,875	-0.32%	-5.18%	76,403,257	-702,160	-0.91%	11.81%
2020	14,608,718	-1,022,620	-6.54%	-9.90%	1,170,945,516	16,933,866	1.47%	-3.79%	66,161,223	-10,242,034	-13.41%	-3.18%
2021	14,608,718	0	0.00%	-9.90%	1,171,485,037	539,521	0.05%	-3.74%	66,020,739	-140,484	-0.21%	-3.38%
2022	14,966,372	357,654	2.45%	-7.69%	1,216,766,735	45,281,698	3.87%	-0.02%	65,869,784	-150,955	-0.23%	-3.60%
2023	14,944,140	-22,232	-0.15%	-7.83%	1,216,562,584	-204,151	-0.02%	-0.04%	66,494,005	624,221	0.95%	-2.69%
2024	14,944,140	0	0.00%	-7.83%	1,216,351,034	-211,550	-0.02%	-0.06%	66,381,128	-112,877	-0.17%	-2.85%
2025	17,338,750	2,394,610	16.02%	6.94%	1,509,403,245	293,052,211	24.09%	24.02%	74,037,611	7,656,483	11.53%	8.35%

Rate Ann.%chg: Irrigated **0.67%** Dryland **2.18%** Grassland **0.81%**

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	597,289	-	-	-	202,282	-	-	-	1,302,406,494	-	-	-
2016	582,084	-15,205	-2.55%	-2.55%	189,171	-13,111	-6.48%	-6.48%	1,331,086,599	28,680,105	2.20%	2.20%
2017	664,639	82,555	14.18%	11.28%	248,206	59,035	31.21%	22.70%	1,267,642,145	-63,444,454	-4.77%	-2.67%
2018	670,134	5,495	0.83%	12.20%	254,066	5,860	2.36%	25.60%	1,251,438,414	-16,203,731	-1.28%	-3.91%
2019	697,468	27,334	4.08%	16.77%	244,496	-9,570	-3.77%	20.87%	1,246,988,209	-4,450,205	-0.36%	-4.26%
2020	697,547	79	0.01%	16.79%	244,968	472	0.19%	21.10%	1,252,657,972	5,669,763	0.45%	-3.82%
2021	559,237	-138,310	-19.83%	-6.37%	299,403	54,435	22.22%	48.01%	1,252,973,134	315,162	0.03%	-3.80%
2022	565,912	6,675	1.19%	-5.25%	278,993	-20,410	-6.82%	37.92%	1,298,447,796	45,474,662	3.63%	-0.30%
2023	565,912	0	0.00%	-5.25%	278,801	-192	-0.07%	37.83%	1,298,845,442	397,646	0.03%	-0.27%
2024	565,912	0	0.00%	-5.25%	278,277	-524	-0.19%	37.57%	1,298,520,491	-324,951	-0.03%	-0.30%
2025	521,680	-44,232	-7.82%	-12.66%	291,445	13,168	4.73%	44.08%	1,601,592,731	303,072,240	23.34%	22.97%

Cnty# **13**
County **CASS**

Rate Ann.%chg: Total Agric Land **2.09%**

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	16,210,362	3,116	5,202			1,219,008,111	255,941	4,763			67,639,755	38,363	1,763		
2016	16,569,510	3,117	5,316	2.19%	2.19%	1,244,901,643	255,500	4,872	2.30%	2.30%	69,747,563	38,691	1,803	2.24%	2.24%
2017	15,899,161	3,117	5,100	-4.05%	-1.94%	1,176,749,622	255,221	4,611	-5.37%	-3.19%	74,348,922	38,417	1,935	7.36%	9.76%
2018	15,640,074	3,115	5,021	-1.57%	-3.48%	1,158,274,927	253,687	4,566	-0.97%	-4.14%	77,010,444	40,043	1,923	-0.62%	9.08%
2019	15,728,272	3,115	5,049	0.56%	-2.93%	1,157,219,239	253,501	4,565	-0.02%	-4.15%	77,074,069	40,072	1,923	0.01%	9.09%
2020	15,715,278	3,231	4,864	-3.67%	-6.50%	1,172,086,353	253,383	4,626	1.33%	-2.88%	89,510,262	40,043	2,235	16.22%	26.78%
2021	14,608,718	2,822	5,176	6.43%	-0.48%	1,171,556,494	253,774	4,617	-0.20%	-3.07%	66,021,928	40,051	1,648	-26.26%	-6.51%
2022	14,966,372	2,887	5,185	0.16%	-0.33%	1,216,923,854	253,649	4,798	3.92%	0.73%	65,998,169	40,030	1,649	0.02%	-6.49%
2023	14,966,372	2,887	5,185	0.00%	-0.33%	1,216,494,266	253,574	4,797	-0.01%	0.73%	65,889,034	39,948	1,649	0.04%	-6.45%
2024	14,944,140	2,883	5,184	-0.01%	-0.33%	1,216,512,949	253,579	4,797	0.00%	0.73%	66,348,160	39,869	1,664	0.90%	-5.61%
2025	17,338,750	2,889	6,001	15.76%	15.37%	1,510,499,525	253,614	5,956	24.15%	25.05%	74,042,491	39,915	1,855	11.47%	5.21%

Rate Annual %chg Average Value/Acre: 0.68%

2.17%

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	596,071	1,075	554			177,913	1,702	105			1,303,632,212	300,198	4,343		
2016	580,319	1,070	542	-2.21%	-2.21%	186,035	1,783	104	-0.20%	-0.20%	1,331,985,070	300,161	4,438	2.19%	2.19%
2017	610,779	1,089	561	3.47%	1.19%	237,643	1,825	130	24.78%	24.53%	1,267,846,127	299,670	4,231	-4.66%	-2.57%
2018	670,109	1,130	593	5.72%	6.98%	252,902	1,947	130	-0.25%	24.22%	1,251,848,456	299,922	4,174	-1.34%	-3.88%
2019	670,134	1,130	593	-0.01%	6.96%	245,724	1,957	126	-3.34%	20.08%	1,250,937,438	299,775	4,173	-0.02%	-3.91%
2020	697,468	1,165	599	0.93%	7.96%	246,012	1,954	126	0.30%	20.43%	1,278,255,373	299,777	4,264	2.18%	-1.81%
2021	559,237	819	682	14.01%	23.08%	299,403	2,227	134	6.79%	28.61%	1,253,045,780	299,694	4,181	-1.94%	-3.72%
2022	565,912	817	692	1.44%	24.86%	278,993	2,231	125	-6.99%	19.62%	1,298,733,300	299,614	4,335	3.67%	-0.18%
2023	565,912	820	690	-0.37%	24.40%	278,795	2,237	125	-0.33%	19.22%	1,298,194,379	299,466	4,335	0.01%	-0.17%
2024	565,912	820	690	0.00%	24.40%	278,277	2,233	125	0.00%	19.22%	1,298,649,438	299,384	4,338	0.06%	-0.11%
2025	636,935	820	776	12.55%	40.01%	291,255	2,233	130	4.64%	24.75%	1,602,808,956	299,472	5,352	23.39%	23.25%

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CASS

Rate Annual %chg Average Value/Acre: 2.09%

(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
26,598	CASS	164,945,318	62,530,179	89,573,432	2,748,638,511	221,729,387	56,987,528	28,456,050	1,601,592,731	230,276,875	60,005,345	881,365	5,265,616,721
cnty sectorvalue % of total value:		3.13%	1.19%	1.70%	52.20%	4.21%	1.08%	0.54%	30.42%	4.37%	1.14%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	ALVO	21,177	25,091	787	7,440,800	0	0	1,638,980	0	0	0	0	9,126,835
0.43%	%sector of county sector	0.01%	0.04%	0.00%	0.27%			5.76%					0.17%
	%sector of municipality	0.23%	0.27%	0.01%	81.53%			17.96%					100.00%
178	AVOCA	86,086	259,772	10,921	8,137,975	0	0	1,011,165	0	89,275	0	0	9,595,194
0.67%	%sector of county sector	0.05%	0.42%	0.01%	0.30%			3.55%		0.04%			0.18%
	%sector of municipality	0.90%	2.71%	0.11%	84.81%			10.54%		0.93%			100.00%
465	CEDAR CREEK	291,806	299,488	600,051	105,002,134	238,230	0	2,262,155	0	0	0	0	108,693,864
1.75%	%sector of county sector	0.18%	0.48%	0.67%	3.82%	0.11%		7.95%					2.06%
	%sector of municipality	0.27%	0.28%	0.55%	96.60%	0.22%		2.08%					100.00%
1,065	EAGLE	1,637,231	640,725	28,411	87,825,910	0	0	9,806,380	0	0	0	0	99,938,657
4.00%	%sector of county sector	0.99%	1.02%	0.03%	3.20%			34.46%					1.90%
	%sector of municipality	1.64%	0.64%	0.03%	87.88%			9.81%					100.00%
654	ELMWOOD	1,687,209	493,103	23,549	46,074,765	0	0	7,462,055	0	0	0	0	55,740,681
2.46%	%sector of county sector	1.02%	0.79%	0.03%	1.68%			26.22%					1.06%
	%sector of municipality	3.03%	0.88%	0.04%	82.66%			13.39%					100.00%
595	GREENWOOD	959,481	699,435	932,053	42,941,583	0	0	8,130,293	0	0	0	0	53,662,845
2.24%	%sector of county sector	0.58%	1.12%	1.04%	1.56%			28.57%					1.02%
	%sector of municipality	1.79%	1.30%	1.74%	80.02%			15.15%					100.00%
1,319	LOUISVILLE	1,990,998	1,667,501	1,486,172	92,971,947	0	0	9,663,286	0	0	0	0	107,779,904
4.96%	%sector of county sector	1.21%	2.67%	1.66%	3.38%			33.96%					2.05%
	%sector of municipality	1.85%	1.55%	1.38%	86.26%			8.97%					100.00%
167	MANLEY	50,784	113,661	167,941	12,623,010	0	0	586,250	0	0	0	0	13,541,646
0.63%	%sector of county sector	0.03%	0.18%	0.19%	0.46%			2.06%					0.26%
	%sector of municipality	0.38%	0.84%	1.24%	93.22%			4.33%					100.00%
270	MURDOCK	176,642	238,924	9,964	21,086,185	0	0	1,821,770	0	0	0	0	23,333,485
1.02%	%sector of county sector	0.11%	0.38%	0.01%	0.77%			6.40%					0.44%
	%sector of municipality	0.76%	1.02%	0.04%	90.37%			7.81%					100.00%
480	MURRAY	573,547	310,265	366,170	32,465,210	0	0	2,664,375	0	6,450	0	0	36,386,017
1.80%	%sector of county sector	0.35%	0.50%	0.41%	1.18%			9.36%		0.00%			0.69%
	%sector of municipality	1.58%	0.85%	1.01%	89.22%			7.32%		0.02%			100.00%
173	NEHAWKA	38,757	236,256	471,846	8,698,725	0	0	963,960	0	0	0	0	10,409,544
0.65%	%sector of county sector	0.02%	0.38%	0.53%	0.32%			3.39%					0.20%
	%sector of municipality	0.37%	2.27%	4.53%	83.56%			9.26%					100.00%
6,544	PLATTSMOUTH	7,138,912	5,209,141	3,579,409	361,713,507	0	0	85,089,273	5,731,532	131,955	20,010	0	468,613,739
24.60%	%sector of county sector	4.33%	8.33%	4.00%	13.16%			299.02%	0.36%	0.06%	0.03%		8.90%
	%sector of municipality	1.52%	1.11%	0.76%	77.19%			18.16%	1.22%	0.03%	0.00%		100.00%
92	SOUTH BEND	10,866	362,858	1,155,368	4,300,755	0	0	1,053,330	0	0	0	0	6,883,177
0.35%	%sector of county sector	0.01%	0.58%	1.29%	0.16%			3.70%					0.13%
	%sector of municipality	0.16%	5.27%	16.79%	62.48%			15.30%					100.00%
195	UNION	363,203	500,040	589,702	10,016,125	0	0	1,209,090	0	0	0	0	12,678,160
0.73%	%sector of county sector	0.22%	0.80%	0.66%	0.36%			4.25%					0.24%
	%sector of municipality	2.86%	3.94%	4.65%	79.00%			9.54%					100.00%
1,029	WEeping WATER	7,397,118	883,500	445,635	69,508,006	0	0	5,718,680	1,239,710	0	0	0	85,192,649
3.87%	%sector of county sector	4.48%	1.41%	0.50%	2.53%			20.10%	0.08%				1.62%
	%sector of municipality	8.68%	1.04%	0.52%	81.59%			6.71%	1.46%				100.00%
13,342	Total Municipalities	22,423,817	11,939,760	9,867,979	910,806,650	238,230	0	139,081,048	6,971,242	227,680	20,010	0	1,101,576,412
50.16%	%all municip.sectors of cnty	13.59%	19.09%	11.02%	33.14%	0.11%		488.76%	0.44%	0.10%	0.03%		20.92%

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