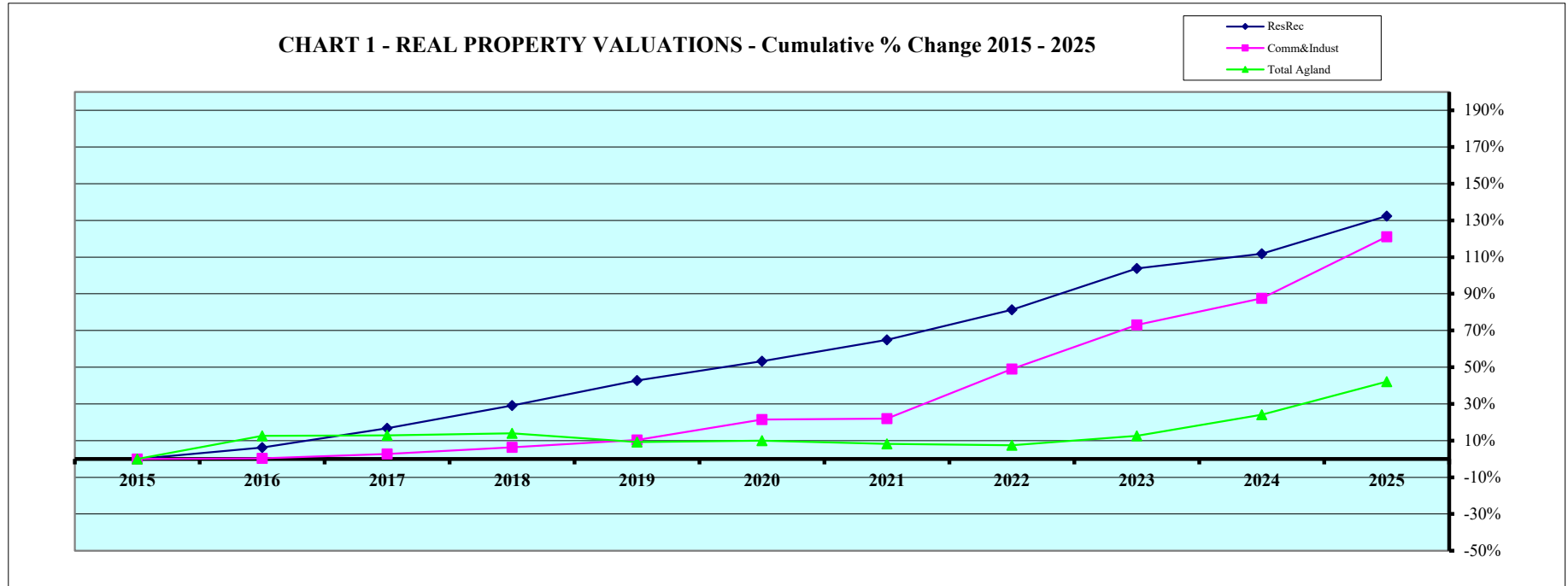


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	239,936,930	-	-	-	90,340,505	-	-	-	1,744,875,475	-	-	-
2016	254,755,285	14,818,355	6.18%	6.18%	90,701,400	360,895	0.40%	0.40%	1,965,208,125	220,332,650	12.63%	12.63%
2017	280,080,655	25,325,370	9.94%	16.73%	92,759,740	2,058,340	2.27%	2.68%	1,969,405,680	4,197,555	0.21%	12.87%
2018	309,811,300	29,730,645	10.62%	29.12%	96,025,975	3,266,235	3.52%	6.29%	1,987,781,605	18,375,925	0.93%	13.92%
2019	342,571,715	32,760,415	10.57%	42.78%	99,712,790	3,686,815	3.84%	10.37%	1,906,836,150	-80,945,455	-4.07%	9.28%
2020	367,649,733	25,078,018	7.32%	53.23%	109,713,955	10,001,165	10.03%	21.44%	1,918,650,045	11,813,895	0.62%	9.96%
2021	395,643,775	27,994,042	7.61%	64.89%	110,172,235	458,280	0.42%	21.95%	1,887,917,160	-30,732,885	-1.60%	8.20%
2022	434,938,296	39,294,521	9.93%	81.27%	134,605,895	24,433,660	22.18%	49.00%	1,875,714,695	-12,202,465	-0.65%	7.50%
2023	489,095,490	54,157,194	12.45%	103.84%	156,305,585	21,699,690	16.12%	73.02%	1,965,044,920	89,330,225	4.76%	12.62%
2024	508,301,585	19,206,095	3.93%	111.85%	169,457,615	13,152,030	8.41%	87.58%	2,165,527,175	200,482,255	10.20%	24.11%
2025	557,608,915	49,307,330	9.70%	132.40%	199,746,560	30,288,945	17.87%	121.10%	2,480,338,915	314,811,740	14.54%	42.15%

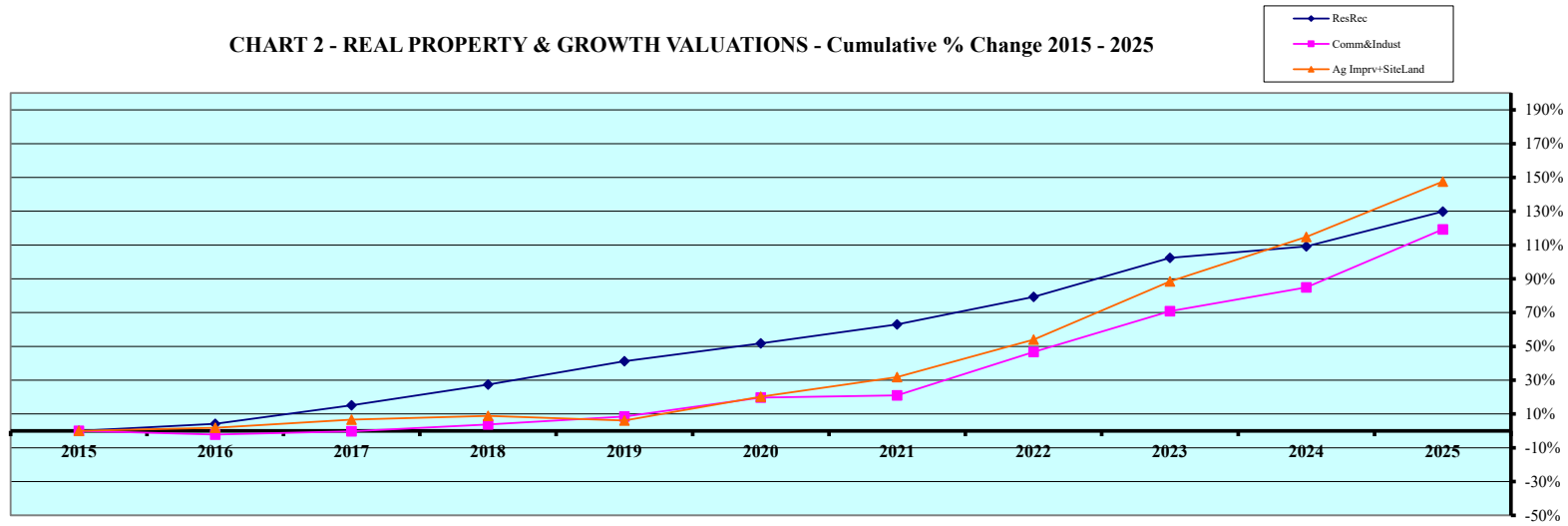
Rate Annual %chg: Residential & Recreational **8.80%** Commercial & Industrial **8.26%** Agricultural Land **3.58%**

Cnty# **20**
County **CUMING**

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	239,936,930	3,718,055	1.55%	236,218,875	--	--	90,340,505	1,409,905	1.56%	88,930,600	--	--
2016	254,755,285	4,626,275	1.82%	250,129,010	4.25%	4.25%	90,701,400	2,311,325	2.55%	88,390,075	-2.16%	-2.16%
2017	280,080,655	3,877,793	1.38%	276,202,862	8.42%	15.11%	92,759,740	2,640,455	2.85%	90,119,285	-0.64%	-0.24%
2018	309,811,300	4,048,010	1.31%	305,763,290	9.17%	27.43%	96,025,975	2,300,368	2.40%	93,725,607	1.04%	3.75%
2019	342,571,715	3,649,836	1.07%	338,921,879	9.40%	41.25%	99,712,790	1,664,960	1.67%	98,047,830	2.11%	8.53%
2020	367,649,733	3,344,434	0.91%	364,305,299	6.34%	51.83%	109,713,955	1,532,280	1.40%	108,181,675	8.49%	19.75%
2021	395,643,775	4,612,453	1.17%	391,031,322	6.36%	62.97%	110,172,235	855,687	0.78%	109,316,548	-0.36%	21.01%
2022	434,938,296	4,724,330	1.09%	430,213,966	8.74%	79.30%	134,605,895	2,068,360	1.54%	132,537,535	20.30%	46.71%
2023	489,095,490	3,324,795	0.68%	485,770,695	11.69%	102.46%	156,305,585	2,019,620	1.29%	154,285,965	14.62%	70.78%
2024	508,301,585	6,464,460	1.27%	501,837,125	2.61%	109.15%	169,457,615	2,338,570	1.38%	167,119,045	6.92%	84.99%
2025	557,608,915	6,172,200	1.11%	551,436,715	8.49%	129.83%	199,746,560	1,671,975	0.84%	198,074,585	16.89%	119.25%
Rate Ann%chg	8.80%	Resid & Recreat w/o growth				7.55%	C & I w/o growth				6.72%	

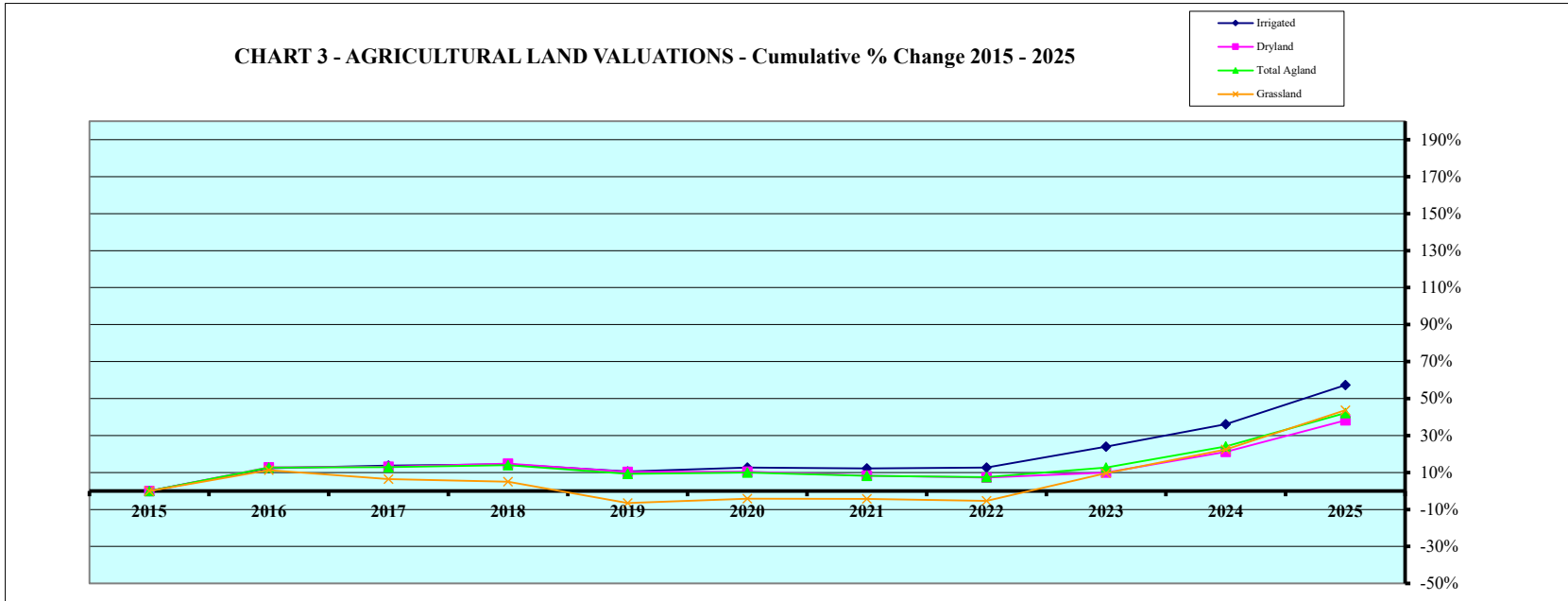
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	72,755,790	85,481,891	158,237,681	4,420,965	2.79%	153,816,716	--	--
2016	74,833,835	92,713,960	167,547,795	6,428,007	3.84%	161,119,788	1.82%	1.82%
2017	78,645,575	94,547,708	173,193,283	4,331,595	2.50%	168,861,688	0.78%	6.71%
2018	76,494,970	100,049,241	176,544,211	4,286,710	2.43%	172,257,501	-0.54%	8.86%
2019	70,421,990	101,613,860	172,035,850	4,089,233	2.38%	167,946,617	-4.87%	6.14%
2020	77,952,905	120,774,710	198,727,615	8,502,445	4.28%	190,225,170	10.57%	20.21%
2021	92,680,245	119,249,385	211,929,630	3,212,432	1.52%	208,717,198	5.03%	31.90%
2022	112,697,495	139,733,715	252,431,210	8,629,275	3.42%	243,801,935	15.04%	54.07%
2023	152,942,165	154,450,250	307,392,415	9,243,620	3.01%	298,148,795	18.11%	88.42%
2024	186,993,420	161,571,685	348,565,105	8,633,935	2.48%	339,931,170	10.59%	114.82%
2025	214,243,150	184,544,970	398,788,120	7,083,855	1.78%	391,704,265	12.38%	147.54%
Rate Ann%chg	11.40%	8.00%	9.68%	Ag Imprv+Site w/o growth			6.89%	

(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# 20
County CUMING

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	326,758,805	-	-	-	1,298,139,075	-	-	-	81,094,900	-	-	-
2016	367,158,455	40,399,650	12.36%	12.36%	1,463,949,045	165,809,970	12.77%	12.77%	90,270,145	9,175,245	11.31%	11.31%
2017	371,733,425	4,574,970	1.25%	13.76%	1,469,003,485	5,054,440	0.35%	13.16%	86,327,020	-3,943,125	-4.37%	6.45%
2018	373,925,095	2,191,670	0.59%	14.43%	1,490,493,685	21,490,200	1.46%	14.82%	85,184,055	-1,142,965	-1.32%	5.04%
2019	361,313,000	-12,612,095	-3.37%	10.57%	1,431,522,155	-58,971,530	-3.96%	10.27%	75,812,265	-9,371,790	-11.00%	-6.51%
2020	368,221,415	6,908,415	1.91%	12.69%	1,434,051,495	2,529,340	0.18%	10.47%	77,726,320	1,914,055	2.52%	-4.15%
2021	366,587,055	-1,634,360	-0.44%	12.19%	1,406,204,750	-27,846,745	-1.94%	8.32%	77,655,670	-70,650	-0.09%	-4.24%
2022	367,991,220	1,404,165	0.38%	12.62%	1,392,765,610	-13,439,140	-0.96%	7.29%	76,785,675	-869,995	-1.12%	-5.31%
2023	405,213,300	37,222,080	10.11%	24.01%	1,428,060,115	35,294,505	2.53%	10.01%	88,913,075	12,127,400	15.79%	9.64%
2024	444,560,905	39,347,605	9.71%	36.05%	1,573,391,730	145,331,615	10.18%	21.20%	99,331,080	10,418,005	11.72%	22.49%
2025	513,884,875	69,323,970	15.59%	57.27%	1,793,709,100	220,317,370	14.00%	38.18%	116,525,900	17,194,820	17.31%	43.69%

Rate Ann.%chg: Irrigated **4.63%** Dryland **3.29%** Grassland **3.69%**

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	835,390	-	-	-	38,047,305	-	-	-	1,744,875,475	-	-	-
2016	435,170	-400,220	-47.91%	-47.91%	43,395,310	5,348,005	14.06%	14.06%	1,965,208,125	220,332,650	12.63%	12.63%
2017	548,850	113,680	26.12%	-34.30%	41,792,900	-1,602,410	-3.69%	9.84%	1,969,405,680	4,197,555	0.21%	12.87%
2018	550,185	1,335	0.24%	-34.14%	37,628,585	-4,164,315	-9.96%	-1.10%	1,987,781,605	18,375,925	0.93%	13.92%
2019	731,425	181,240	32.94%	-12.45%	37,457,305	-171,280	-0.46%	-1.55%	1,906,836,150	-80,945,455	-4.07%	9.28%
2020	748,840	17,415	2.38%	-10.36%	37,901,975	444,670	1.19%	-0.38%	1,918,650,045	11,813,895	0.62%	9.96%
2021	736,935	-11,905	-1.59%	-11.79%	36,732,750	-1,169,225	-3.08%	-3.46%	1,887,917,160	-30,732,885	-1.60%	8.20%
2022	736,690	-245	-0.03%	-11.81%	37,435,500	702,750	1.91%	-1.61%	1,875,714,695	-12,202,465	-0.65%	7.50%
2023	758,370	21,680	2.94%	-9.22%	42,100,060	4,664,560	12.46%	10.65%	1,965,044,920	89,330,225	4.76%	12.62%
2024	824,040	65,670	8.66%	-1.36%	47,419,420	5,319,360	12.64%	24.63%	2,165,527,175	200,482,255	10.20%	24.11%
2025	982,405	158,365	19.22%	17.60%	55,236,635	7,817,215	16.49%	45.18%	2,480,338,915	314,811,740	14.54%	42.15%

Cnty# **20**
County **CUMING**

Rate Ann.%chg: Total Agric Land **3.58%**

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	325,561,860	56,579	5,754			1,296,117,995	240,134	5,397			81,634,380	35,488	2,300		
2016	366,612,520	57,056	6,425	11.67%	11.67%	1,465,201,170	240,355	6,096	12.94%	12.94%	90,488,870	35,301	2,563	11.43%	11.43%
2017	371,295,115	57,400	6,469	0.67%	12.42%	1,468,587,715	239,613	6,129	0.54%	13.55%	87,024,505	34,141	2,549	-0.56%	10.81%
2018	373,016,445	57,535	6,483	0.23%	12.67%	1,491,561,895	239,590	6,225	1.57%	15.34%	85,002,675	33,855	2,511	-1.50%	9.15%
2019	362,880,165	58,069	6,249	-3.61%	8.60%	1,435,936,845	238,750	6,014	-3.39%	11.43%	75,726,775	33,930	2,232	-11.11%	-2.98%
2020	368,321,175	58,582	6,287	0.61%	9.27%	1,433,810,840	237,758	6,031	0.27%	11.73%	77,573,755	33,738	2,299	3.02%	-0.05%
2021	367,989,805	59,186	6,218	-1.11%	8.05%	1,404,993,680	236,980	5,929	-1.69%	9.84%	77,250,270	33,203	2,327	1.19%	1.14%
2022	368,316,060	59,547	6,185	-0.52%	7.49%	1,391,559,220	236,514	5,884	-0.76%	9.01%	76,810,780	33,151	2,317	-0.41%	0.73%
2023	402,026,935	60,435	6,652	7.55%	15.61%	1,430,160,670	235,895	6,063	3.04%	12.32%	89,331,485	32,869	2,718	17.30%	18.15%
2024	444,796,895	61,277	7,259	9.12%	26.15%	1,572,841,865	235,463	6,680	10.18%	23.76%	99,059,380	32,555	3,043	11.96%	32.28%
2025	511,864,830	61,550	8,316	14.57%	44.53%	1,797,330,405	235,169	7,643	14.42%	41.60%	115,606,735	32,640	3,542	16.40%	53.97%

Rate Annual %chg Average Value/Acre: 4.63%

3.32%

3.54%

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	833,730	3,667	227			37,872,715	9,782	3,872			1,742,020,680	345,651	5,040		
2016	861,255	3,567	241	6.19%	6.19%	43,381,905	9,828	4,414	14.02%	14.02%	1,966,545,720	346,107	5,682	12.74%	12.74%
2017	548,505	3,445	159	-34.06%	-29.98%	42,208,820	9,540	4,425	0.24%	14.29%	1,969,664,660	344,138	5,723	0.73%	13.56%
2018	548,345	3,444	159	0.00%	-29.97%	37,739,510	9,349	4,037	-8.77%	4.27%	1,987,868,870	343,773	5,782	1.03%	14.74%
2019	694,170	3,485	199	25.11%	-12.39%	37,589,930	9,241	4,068	0.77%	5.07%	1,912,827,885	343,474	5,569	-3.69%	10.50%
2020	749,035	3,850	195	-2.33%	-14.43%	37,865,390	9,247	4,095	0.67%	5.77%	1,918,320,195	343,176	5,590	0.37%	10.91%
2021	862,935	3,823	226	16.01%	-0.73%	35,822,955	7,704	4,650	13.56%	20.11%	1,886,919,645	340,895	5,535	-0.98%	9.83%
2022	736,640	3,789	194	-13.87%	-14.50%	37,569,050	8,103	4,636	-0.30%	19.76%	1,874,991,750	341,104	5,497	-0.69%	9.07%
2023	758,370	3,749	202	4.07%	-11.03%	42,131,730	8,098	5,203	12.22%	34.39%	1,964,409,190	341,045	5,760	4.79%	14.29%
2024	823,795	3,722	221	9.39%	-2.67%	46,606,660	8,127	5,735	10.22%	48.12%	2,164,128,595	341,144	6,344	10.13%	25.87%
2025	982,375	3,725	264	19.15%	15.97%	55,266,030	8,320	6,643	15.83%	71.58%	2,481,050,375	341,405	7,267	14.56%	44.20%

20
CUMING

Rate Annual %chg Average Value/Acre: 3.60%

(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	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
9,013	CUMING	167,714,602	13,103,673	2,207,524	544,964,065	174,084,180	25,662,380	12,644,850	2,480,338,915	214,243,150	184,544,970	0	3,819,508,309
cnty sector value % of total value:		4.39%	0.34%	0.06%	14.27%	4.56%	0.67%	0.33%	64.94%	5.61%	4.83%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
496	BANCROFT	683,209	769,869	110,437	28,265,510	0	0	6,097,050	0	0	0	0	35,926,075
5.50%	%sector of county sector	0.41%	5.88%	5.00%	5.19%			48.22%					0.94%
	%sector of municipality	1.90%	2.14%	0.31%	78.68%			16.97%					100.00%
611	BEEEMER	3,406,605	571,049	55,475	33,889,185	0	0	9,550,755	0	0	0	0	47,473,069
6.78%	%sector of county sector	2.03%	4.36%	2.51%	6.22%			75.53%					1.24%
	%sector of municipality	7.18%	1.20%	0.12%	71.39%			20.12%					100.00%
3,500	WEST POINT	15,034,767	1,911,174	338,883	269,704,925	0	0	111,002,610	11,598,185	0	0	0	409,590,544
38.83%	%sector of county sector	8.96%	14.59%	15.35%	49.49%			877.85%	0.47%				10.72%
	%sector of municipality	3.67%	0.47%	0.08%	65.85%			27.10%	2.83%				100.00%
1,239	WISNER	3,585,671	1,769,905	205,891	82,167,330	0	0	18,792,310	0	0	0	0	106,521,107
13.75%	%sector of county sector	2.14%	13.51%	9.33%	15.08%			148.62%					2.79%
	%sector of municipality	3.37%	1.66%	0.19%	77.14%			17.64%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
5,847	Total Municipalities	22,710,252	5,021,997	710,686	414,026,954	0	0	145,442,737	11,598,185	0	0	0	599,510,799
64.87%	%all municip.sectors of cnty	13.54%	38.33%	32.19%	75.97%			1150.21%	0.47%				15.70%