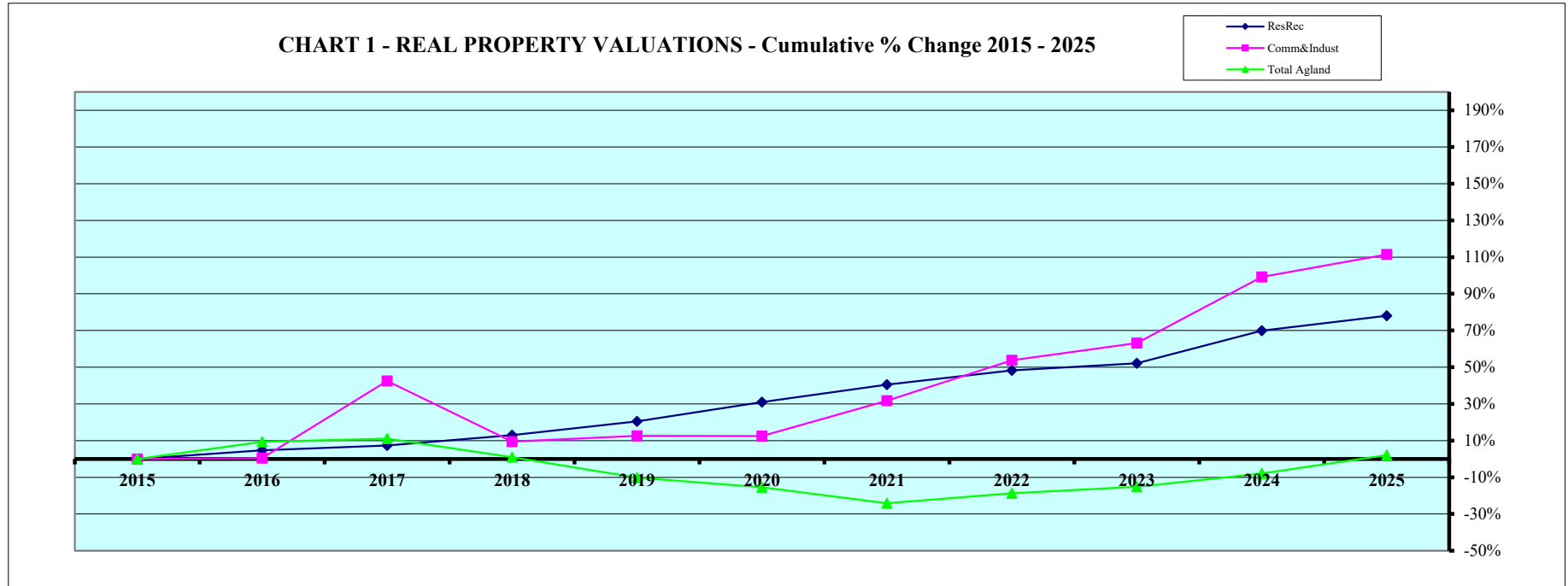


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	39,902,927	-	-	-	22,972,950	-	-	-	238,136,050	-	-	-
2016	41,796,102	1,893,175	4.74%	4.74%	23,077,890	104,940	0.46%	0.46%	260,354,300	22,218,250	9.33%	9.33%
2017	42,831,676	1,035,574	2.48%	7.34%	32,736,286	9,658,396	41.85%	42.50%	264,512,100	4,157,800	1.60%	11.08%
2018	45,069,611	2,237,935	5.22%	12.95%	25,139,200	-7,597,086	-23.21%	9.43%	240,552,735	-23,959,365	-9.06%	1.01%
2019	48,056,335	2,986,724	6.63%	20.43%	25,864,675	725,475	2.89%	12.59%	214,036,647	-26,516,088	-11.02%	-10.12%
2020	52,289,633	4,233,298	8.81%	31.04%	25,842,104	-22,571	-0.09%	12.49%	201,360,750	-12,675,897	-5.92%	-15.44%
2021	56,056,430	3,766,797	7.20%	40.48%	30,274,694	4,432,590	17.15%	31.78%	180,660,910	-20,699,840	-10.28%	-24.14%
2022	59,158,595	3,102,165	5.53%	48.26%	35,323,774	5,049,080	16.68%	53.76%	193,694,560	13,033,650	7.21%	-18.66%
2023	60,694,451	1,535,856	2.60%	52.11%	37,468,994	2,145,220	6.07%	63.10%	202,141,110	8,446,550	4.36%	-15.12%
2024	67,783,139	7,088,688	11.68%	69.87%	45,750,132	8,281,138	22.10%	99.15%	219,360,055	17,218,945	8.52%	-7.88%
2025	71,041,345	3,258,206	4.81%	78.04%	48,568,660	2,818,528	6.16%	111.42%	242,971,520	23,611,465	10.76%	2.03%

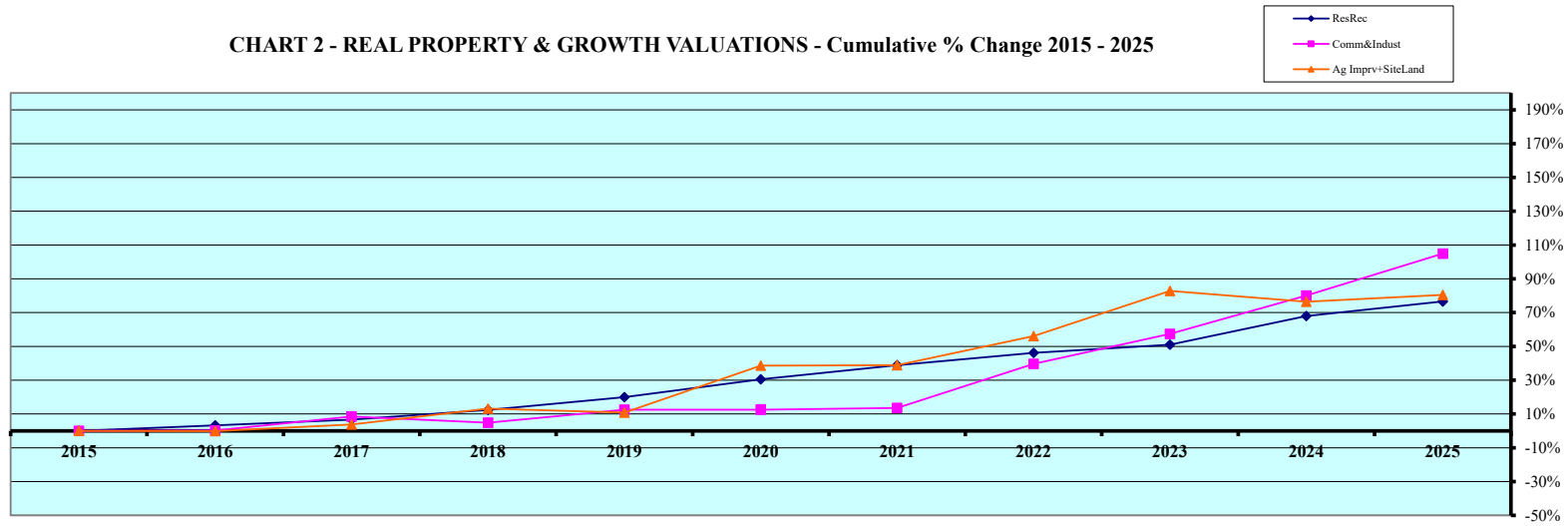
Rate Annual %chg: Residential & Recreational **5.94%** Commercial & Industrial **7.77%** Agricultural Land **0.20%**

Cnty# **25**
County **DEUEL**

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	39,902,927	115,448	0.29%	39,787,479	--	--	22,972,950	0	0.00%	22,972,950	--	--
2016	41,796,102	563,908	1.35%	41,232,194	3.33%	3.33%	23,077,890	51,570	0.22%	23,026,320	0.23%	0.23%
2017	42,831,676	263,433	0.62%	42,568,243	1.85%	6.68%	32,736,286	7,800,075	23.83%	24,936,211	8.05%	8.55%
2018	45,069,611	218,632	0.49%	44,850,979	4.71%	12.40%	25,139,200	1,046,408	4.16%	24,092,792	-26.40%	4.87%
2019	48,056,335	167,521	0.35%	47,888,814	6.26%	20.01%	25,864,675	6,237	0.02%	25,858,438	2.86%	12.56%
2020	52,289,633	198,492	0.38%	52,091,141	8.40%	30.54%	25,842,104	0	0.00%	25,842,104	-0.09%	12.49%
2021	56,056,430	614,370	1.10%	55,442,060	6.03%	38.94%	30,274,694	4,167,768	13.77%	26,106,926	1.02%	13.64%
2022	59,158,595	805,918	1.36%	58,352,677	4.10%	46.24%	35,323,774	3,233,979	9.16%	32,089,795	6.00%	39.69%
2023	60,694,451	455,221	0.75%	60,239,230	1.83%	50.96%	37,468,994	1,317,543	3.52%	36,151,451	2.34%	57.37%
2024	67,783,139	742,819	1.10%	67,040,320	10.46%	68.01%	45,750,132	4,379,984	9.57%	41,370,148	10.41%	80.08%
2025	71,041,345	567,134	0.80%	70,474,211	3.97%	76.61%	48,568,660	1,492,207	3.07%	47,076,453	2.90%	104.92%
Rate Ann%chg	5.94%	Resid & Recreat w/o growth				5.09%	C & I w/o growth				0.73%	

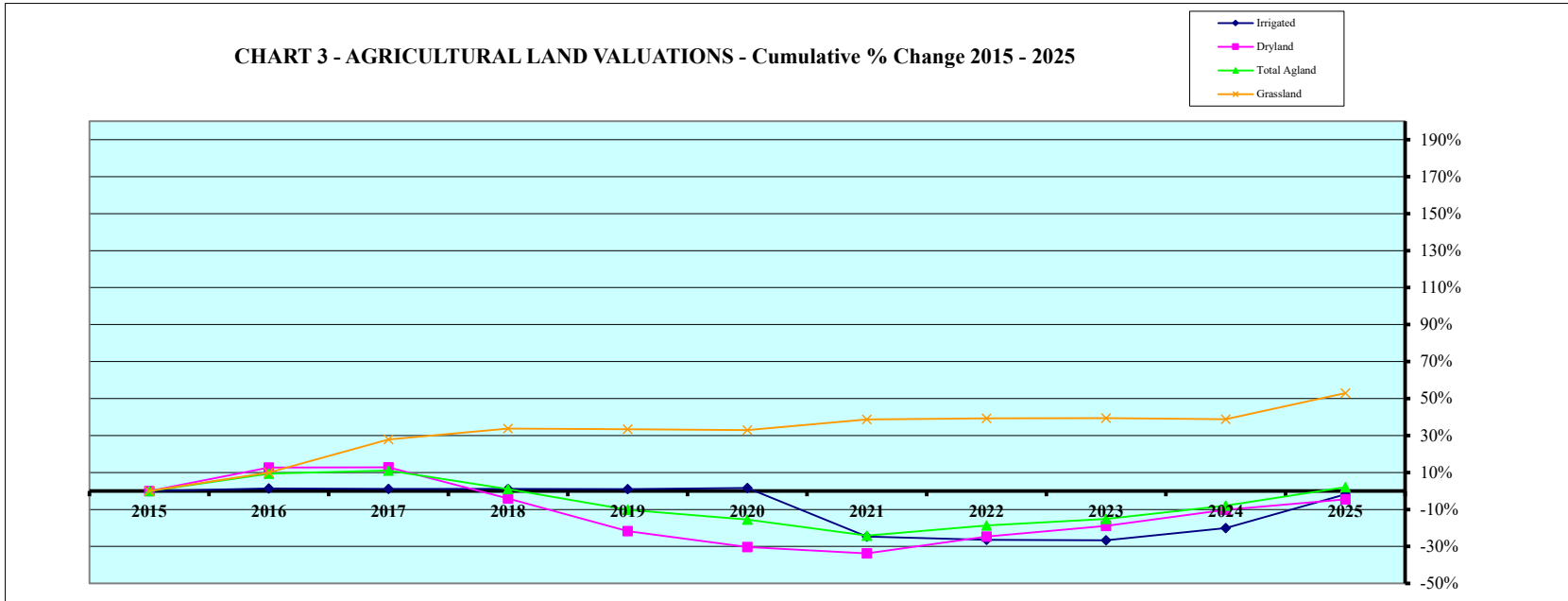
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	11,853,735	8,165,652	20,019,387	257,161	1.28%	19,762,226	--	--
2016	11,887,340	8,209,377	20,096,717	106,226	0.53%	19,990,491	-0.14%	-0.14%
2017	12,238,380	8,664,684	20,903,064	130,360	0.62%	20,772,704	3.36%	3.76%
2018	12,957,545	9,794,595	22,752,140	82,514	0.36%	22,669,626	8.45%	13.24%
2019	12,474,465	10,808,265	23,282,730	1,088,040	4.67%	22,194,690	-2.45%	10.87%
2020	15,746,655	12,185,225	27,931,880	186,078	0.67%	27,745,802	19.17%	38.59%
2021	15,923,975	12,439,960	28,363,935	564,443	1.99%	27,799,492	-0.47%	38.86%
2022	19,209,754	13,136,955	32,346,709	1,089,829	3.37%	31,256,880	10.20%	56.13%
2023	22,109,669	14,497,901	36,607,570	3,205	0.01%	36,604,365	13.16%	82.84%
2024	21,586,305	14,198,005	35,784,310	449,375	1.26%	35,334,935	-3.48%	76.50%
2025	23,014,425	15,343,305	38,357,730	2,221,370	5.79%	36,136,360	0.98%	80.51%
Rate Ann%chg	6.86%	6.51%	6.72%	Ag Imprv+Site w/o growth			4.88%	

(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# 25
County DEUEL

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	64,887,050	-	-	-	150,049,830	-	-	-	23,184,305	-	-	-
2016	65,761,470	874,420	1.35%	1.35%	169,109,735	19,059,905	12.70%	12.70%	25,483,095	2,298,790	9.92%	9.92%
2017	65,593,110	-168,360	-0.26%	1.09%	169,264,500	154,765	0.09%	12.81%	29,654,490	4,171,395	16.37%	27.91%
2018	65,593,125	15	0.00%	1.09%	143,943,855	-25,320,645	-14.96%	-4.07%	31,015,755	1,361,265	4.59%	33.78%
2019	65,565,775	-27,350	-0.04%	1.05%	117,534,255	-26,409,600	-18.35%	-21.67%	30,936,617	-79,138	-0.26%	33.44%
2020	65,944,530	378,755	0.58%	1.63%	104,596,000	-12,938,255	-11.01%	-30.29%	30,820,220	-116,397	-0.38%	32.94%
2021	48,901,290	-17,043,240	-25.84%	-24.64%	99,393,315	-5,202,685	-4.97%	-33.76%	32,149,730	1,329,510	4.31%	38.67%
2022	47,727,140	-1,174,150	-2.40%	-26.45%	113,138,365	13,745,050	13.83%	-24.60%	32,304,085	154,355	0.48%	39.34%
2023	47,584,710	-142,430	-0.30%	-26.67%	121,773,330	8,634,965	7.63%	-18.84%	32,312,250	8,165	0.03%	39.37%
2024	51,887,775	4,303,065	9.04%	-20.03%	134,768,395	12,995,065	10.67%	-10.18%	32,191,815	-120,435	-0.37%	38.85%
2025	63,685,225	11,797,450	22.74%	-1.85%	143,201,805	8,433,410	6.26%	-4.56%	35,454,925	3,263,110	10.14%	52.93%

Rate Ann.%chg: Irrigated Dryland Grassland

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	0	-	-	-	14,865	-	-	-	238,136,050	-	-	-
2016	0	0	-	-	0	-14,865	-100.00%	-100.00%	260,354,300	22,218,250	9.33%	9.33%
2017	0	0	-	-	0	0	-	-100.00%	264,512,100	4,157,800	1.60%	11.08%
2018	0	0	-	-	0	0	-	-100.00%	240,552,735	-23,959,365	-9.06%	1.01%
2019	0	0	-	-	0	0	-	-100.00%	214,036,647	-26,516,088	-11.02%	-10.12%
2020	0	0	-	-	0	0	-	-100.00%	201,360,750	-12,675,897	-5.92%	-15.44%
2021	0	0	-	-	216,575	216,575	-	1356.95%	180,660,910	-20,699,840	-10.28%	-24.14%
2022	0	0	-	-	524,970	308,395	142.40%	3431.58%	193,694,560	13,033,650	7.21%	-18.66%
2023	0	0	-	-	470,820	-54,150	-10.31%	3067.31%	202,141,110	8,446,550	4.36%	-15.12%
2024	0	0	-	-	512,070	41,250	8.76%	3344.80%	219,360,055	17,218,945	8.52%	-7.88%
2025	0	0	-	-	629,565	117,495	22.95%	4135.22%	242,971,520	23,611,465	10.76%	2.03%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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	64,966,830	21,965	2,958			150,116,835	173,076	867			23,158,680	75,275	308		
2016	65,353,815	22,260	2,936	-0.74%	-0.74%	169,410,130	173,556	976	12.54%	12.54%	25,190,435	74,524	338	9.87%	9.87%
2017	65,830,725	22,414	2,937	0.04%	-0.70%	169,106,785	173,121	977	0.07%	12.62%	29,693,180	74,678	398	17.63%	29.24%
2018	65,593,125	22,334	2,937	0.00%	-0.70%	143,943,480	173,322	830	-14.98%	-4.25%	31,015,160	74,589	416	4.58%	35.15%
2019	65,565,745	22,334	2,936	-0.04%	-0.74%	117,531,920	173,319	678	-18.35%	-21.82%	30,959,860	74,446	416	0.01%	35.17%
2020	66,031,150	22,334	2,957	0.71%	-0.04%	104,593,985	172,391	607	-10.53%	-30.05%	30,949,625	75,318	411	-1.19%	33.56%
2021	48,674,830	22,167	2,196	-25.73%	-25.76%	99,411,015	172,388	577	-4.95%	-33.51%	32,131,415	75,302	427	3.84%	38.69%
2022	48,275,845	21,986	2,196	-0.01%	-25.76%	113,230,370	172,271	657	13.98%	-24.22%	32,271,575	75,745	426	-0.15%	38.48%
2023	47,598,795	21,684	2,195	-0.03%	-25.78%	115,117,135	172,182	669	1.72%	-22.92%	32,314,775	75,835	426	0.01%	38.50%
2024	51,818,330	21,678	2,390	8.90%	-19.18%	134,677,990	172,175	782	17.00%	-9.81%	32,286,865	75,766	426	0.00%	38.51%
2025	63,673,995	21,676	2,938	22.89%	-0.68%	143,150,630	172,009	832	6.39%	-4.05%	35,483,980	75,428	470	10.40%	52.91%

Rate Annual %chg Average Value/Acre: -0.20% -0.47% 4.36%

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	0	0				0	309	0			238,242,345	270,625	880		
2016	0	0				0	298	0	#DIV/0!		259,954,380	270,639	961	9.11%	9.11%
2017	0	0				0	300	0	#DIV/0!		264,630,690	270,513	978	1.85%	11.12%
2018	0	0				0	300	0	#DIV/0!		240,551,765	270,545	889	-9.11%	1.00%
2019	0	0				0	301	0	#DIV/0!		214,057,525	270,401	792	-10.97%	-10.08%
2020	0	0				0	301	0	#DIV/0!		201,574,760	270,343	746	-5.81%	-15.30%
2021	0	0				216,575	397	545	#DIV/0!		180,433,835	270,255	668	-10.46%	-24.16%
2022	0	0				524,970	535	981	79.94%		194,302,760	270,538	718	7.57%	-18.42%
2023	0	0				470,820	511	922	-6.07%		195,501,525	270,213	724	0.74%	-17.81%
2024	0	0				512,070	511	1,002	8.76%		219,295,255	270,130	812	12.20%	-7.78%
2025	0	0				629,565	511	1,232	22.95%		242,938,170	269,623	901	10.99%	2.35%

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DEUEL

Rate Annual %chg Average Value/Acre: 0.20%

(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
1,838	DEUEL	22,083,134	16,452,850	74,583,570	71,041,345	48,568,660	0	0	242,971,520	23,014,425	15,343,305	36,710	514,095,519
cnty sector/value % of total value:		4.30%	3.20%	14.51%	13.82%	9.45%			47.26%	4.48%	2.98%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
401	BIG SPRINGS	3,262,800	571,269	2,945,754	17,168,865	0	0	13,293,310	0	5,970	0	0	37,247,968
21.82%	%sector of county sector	14.78%	3.47%	3.95%	24.17%					0.03%			7.25%
	%sector of municipality	8.76%	1.53%	7.91%	46.09%			35.69%		0.02%			100.00%
844	CHAPPELL	329,874	671,105	905,391	34,727,880	0	125,920	6,681,610	0	9,630	12,835	0	43,464,245
45.92%	%sector of county sector	1.49%	4.08%	1.21%	48.68%					0.04%	0.08%		8.45%
	%sector of municipality	0.76%	1.54%	2.08%	79.90%		0.29%	15.37%		0.02%	0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
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1,246	Total Municipalities	3,592,674	1,242,374	3,851,145	51,896,747	0	125,920	19,974,921	0	15,600	12,835	0	80,712,215
67.77%	%all municip.sectors of cnty	16.27%	7.55%	5.16%	73.05%		#DIV/0!	#DIV/0!		0.07%	0.08%		15.70%