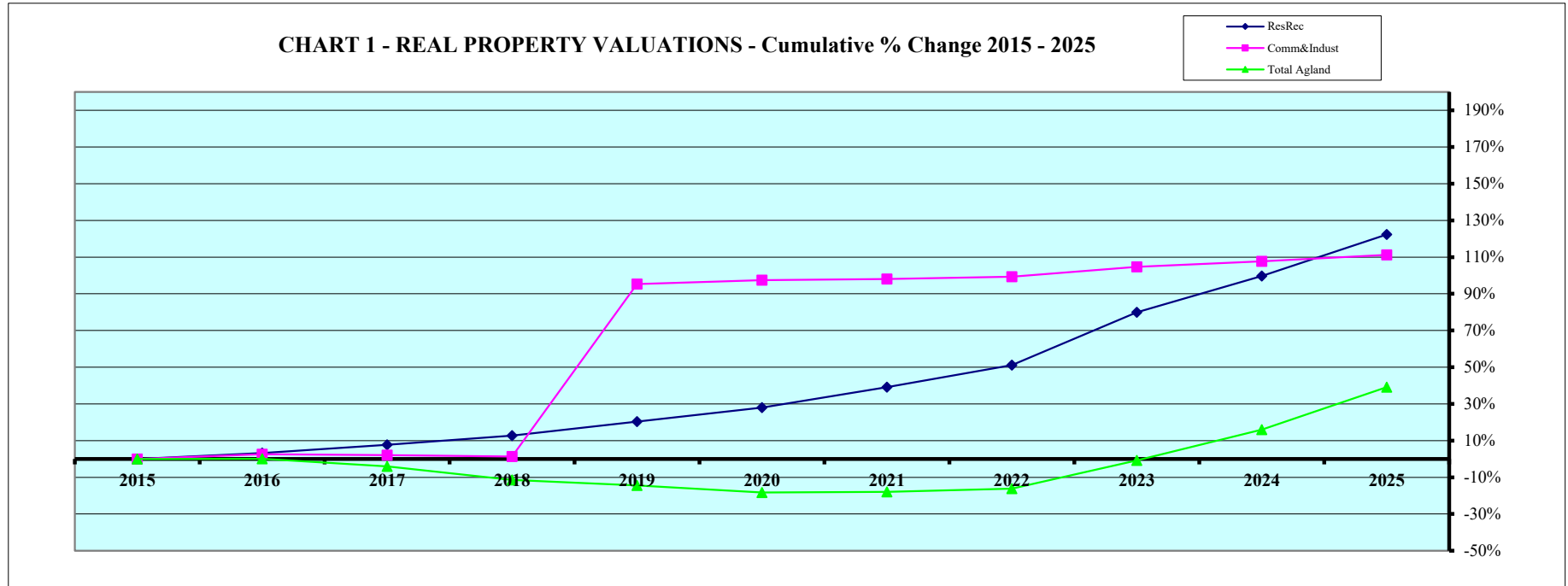


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	126,495,525	-	-	-	46,372,705	-	-	-	1,194,835,285	-	-	-
2016	130,535,295	4,039,770	3.19%	3.19%	47,561,465	1,188,760	2.56%	2.56%	1,196,158,955	1,323,670	0.11%	0.11%
2017	136,254,245	5,718,950	4.38%	7.71%	47,347,450	-214,015	-0.45%	2.10%	1,146,399,475	-49,759,480	-4.16%	-4.05%
2018	142,584,635	6,330,390	4.65%	12.72%	46,976,495	-370,955	-0.78%	1.30%	1,058,662,205	-87,737,270	-7.65%	-11.40%
2019	152,268,875	9,684,240	6.79%	20.37%	90,552,480	43,575,985	92.76%	95.27%	1,021,849,910	-36,812,295	-3.48%	-14.48%
2020	161,926,605	9,657,730	6.34%	28.01%	91,579,825	1,027,345	1.13%	97.49%	976,579,815	-45,270,095	-4.43%	-18.27%
2021	176,004,300	14,077,695	8.69%	39.14%	91,846,960	267,135	0.29%	98.06%	980,900,885	4,321,070	0.44%	-17.90%
2022	191,208,745	15,204,445	8.64%	51.16%	92,434,360	587,400	0.64%	99.33%	1,001,479,385	20,578,500	2.10%	-16.18%
2023	227,513,860	36,305,115	18.99%	79.86%	94,909,405	2,475,045	2.68%	104.67%	1,186,051,880	184,572,495	18.43%	-0.74%
2024	252,531,500	25,017,640	11.00%	99.64%	96,293,940	1,384,535	1.46%	107.65%	1,385,343,620	199,291,740	16.80%	15.94%
2025	281,215,265	28,683,765	11.36%	122.31%	97,946,790	1,652,850	1.72%	111.22%	1,662,419,060	277,075,440	20.00%	39.13%

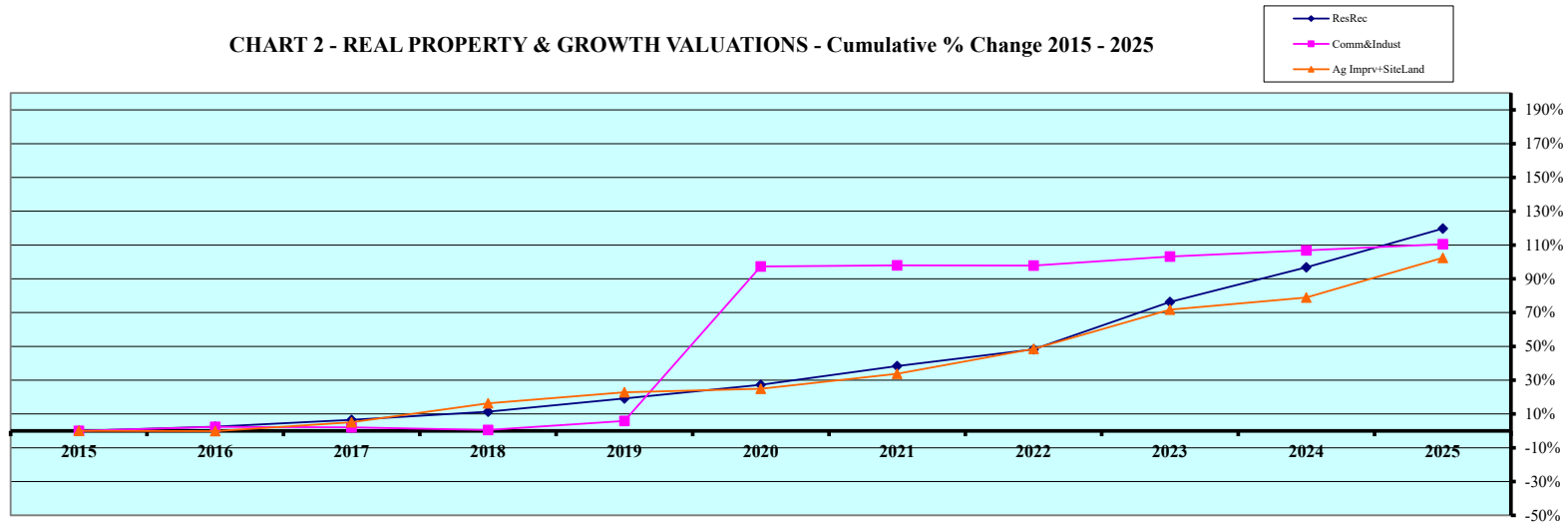
Rate Annual %chg: Residential & Recreational **8.32%** Commercial & Industrial **7.76%** Agricultural Land **3.36%**

Cnty# **26**  
County **DIXON**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	126,495,525	478,330	0.38%	126,017,195	--	--	46,372,705	0	0.00%	46,372,705	--	--
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	2.43%	47,561,465	77,775	0.16%	47,483,690	2.40%	2.40%
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	6.47%	47,347,450	17,095	0.04%	47,330,355	-0.49%	2.07%
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	11.31%	46,976,495	380,520	0.81%	46,595,975	-1.59%	0.48%
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	19.20%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	5.88%
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	27.28%	91,579,825	73,275	0.08%	91,506,550	1.05%	97.33%
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	38.35%	91,846,960	39,990	0.04%	91,806,970	0.25%	97.98%
2022	191,208,745	3,704,440	1.94%	187,504,305	6.53%	48.23%	92,434,360	711,245	0.77%	91,723,115	-0.13%	97.80%
2023	227,513,860	4,510,985	1.98%	223,002,875	16.63%	76.29%	94,909,405	659,770	0.70%	94,249,635	1.96%	103.24%
2024	252,531,500	3,658,206	1.45%	248,873,294	9.39%	96.74%	96,293,940	352,720	0.37%	95,941,220	1.09%	106.89%
2025	281,215,265	3,262,660	1.16%	277,952,605	10.07%	119.73%	97,946,790	325,000	0.33%	97,621,790	1.38%	110.52%
Rate Ann%chg	8.32%	Resid & Recreat w/o growth				7.11%	C & I w/o growth				1.04%	

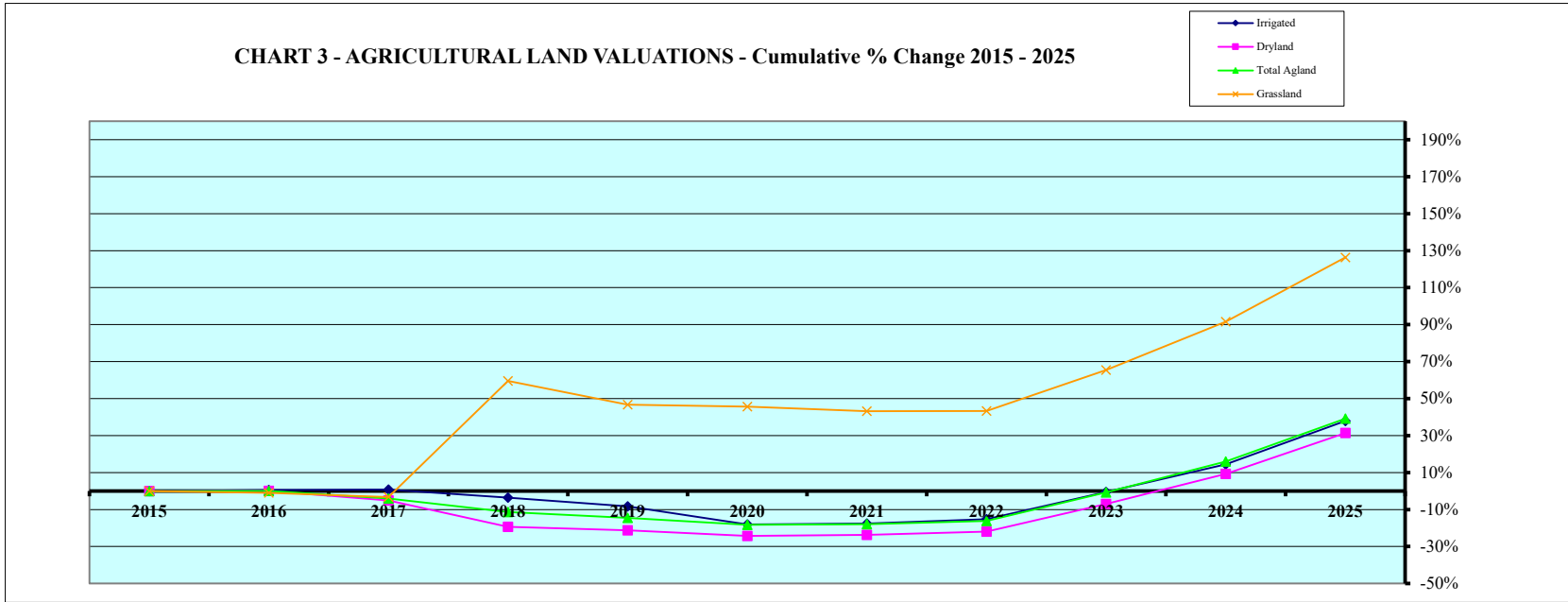
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	--	--
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	-0.15%
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	5.07%
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	16.37%
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	22.79%
2020	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	24.96%
2021	58,150,815	35,105,425	93,256,240	874,270	0.94%	92,381,970	6.33%	33.76%
2022	64,956,270	40,805,250	105,761,520	3,197,200	3.02%	102,564,320	9.98%	48.50%
2023	76,767,470	44,260,870	121,028,340	2,452,650	2.03%	118,575,690	12.12%	71.69%
2024	79,822,735	45,749,185	125,571,920	1,970,585	1.57%	123,601,335	2.13%	78.96%
2025	91,587,115	52,114,825	143,701,940	3,892,485	2.71%	139,809,455	11.34%	102.43%
Rate Ann%chg	7.75%	7.35%	7.60%	Ag Imprv+Site w/o growth			5.56%	

(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# 26  
County DIXON

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	182,694,050	-	-	-	927,865,070	-	-	-	83,428,600	-	-	-
2016	183,758,080	1,064,030	0.58%	0.58%	928,982,255	1,117,185	0.12%	0.12%	82,617,720	-810,880	-0.97%	-0.97%
2017	184,197,670	439,590	0.24%	0.82%	880,683,300	-48,298,955	-5.20%	-5.08%	80,701,915	-1,915,805	-2.32%	-3.27%
2018	176,259,095	-7,938,575	-4.31%	-3.52%	748,452,575	-132,230,725	-15.01%	-19.34%	133,125,145	52,423,230	64.96%	59.57%
2019	167,607,430	-8,651,665	-4.91%	-8.26%	731,003,175	-17,449,400	-2.33%	-8.26%	122,404,040	-10,721,105	-8.05%	46.72%
2020	149,670,205	-17,937,225	-10.70%	-18.08%	702,643,505	-28,359,670	-3.88%	-24.27%	121,541,430	-862,610	-0.70%	45.68%
2021	150,462,060	791,855	0.53%	-17.64%	708,190,670	5,547,165	0.79%	-23.68%	119,457,925	-2,083,505	-1.71%	43.19%
2022	154,792,545	4,330,485	2.88%	-15.27%	724,287,895	16,097,225	2.27%	-21.94%	119,537,375	79,450	0.07%	43.28%
2023	181,687,520	26,894,975	17.37%	-0.55%	863,484,330	139,196,435	19.22%	-6.94%	138,017,130	18,479,755	15.46%	65.43%
2024	208,965,080	27,277,560	15.01%	14.38%	1,013,720,745	150,236,415	17.40%	9.25%	159,792,530	21,775,400	15.78%	91.53%
2025	251,921,310	42,956,230	20.56%	37.89%	1,218,825,530	205,104,785	20.23%	31.36%	188,822,555	29,030,025	18.17%	126.33%

Rate Ann.%chg: Irrigated **3.27%** Dryland **2.77%** Grassland **8.51%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	807,065	-	-	-	40,500	-	-	-	1,194,835,285	-	-	-
2016	800,900	-6,165	-0.76%	-0.76%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	0.11%
2017	816,590	15,690	1.96%	1.18%	0	0	-	-	1,146,399,475	-49,759,480	-4.16%	-4.05%
2018	825,390	8,800	1.08%	2.27%	0	0	-	-	1,058,662,205	-87,737,270	-7.65%	-11.40%
2019	835,265	9,875	1.20%	3.49%	0	0	-	-	1,021,849,910	-36,812,295	-3.48%	-14.48%
2020	858,030	22,765	2.73%	6.31%	1,866,645	1,866,645	4509.00%	4509.00%	976,579,815	-45,270,095	-4.43%	-18.27%
2021	850,910	-7,120	-0.83%	5.43%	1,939,320	72,675	3.89%	4688.44%	980,900,885	4,321,070	0.44%	-17.90%
2022	853,535	2,625	0.31%	5.76%	2,008,035	68,715	3.54%	4858.11%	1,001,479,385	20,578,500	2.10%	-16.18%
2023	854,865	1,330	0.16%	5.92%	2,008,035	0	0.00%	4858.11%	1,186,051,880	184,572,495	18.43%	-0.74%
2024	857,230	2,365	0.28%	6.22%	2,008,035	0	0.00%	4858.11%	1,385,343,620	199,291,740	16.80%	15.94%
2025	858,100	870	0.10%	6.32%	1,991,565	-16,470	-0.82%	4817.44%	1,662,419,060	277,075,440	20.00%	39.13%

Cnty# **26**  
County **DIXON**

Rate Ann.%chg: Total Agric Land **3.36%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(<sup>1</sup>)**

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	182,215,225	31,923	5,708			925,506,690	190,437	4,860			84,633,290	51,615	1,640		
2016	182,652,800	32,006	5,707	-0.02%	-0.02%	929,456,485	191,291	4,859	-0.02%	-0.02%	82,792,280	50,665	1,634	-0.34%	-0.34%
2017	183,254,750	32,144	5,701	-0.10%	-0.12%	880,282,115	191,715	4,592	-5.50%	-5.52%	81,187,970	49,803	1,630	-0.24%	-0.58%
2018	176,259,095	32,556	5,414	-5.03%	-5.15%	745,722,025	176,558	4,224	-8.01%	-13.09%	135,413,665	64,507	2,099	28.77%	28.02%
2019	166,886,490	32,477	5,139	-5.09%	-9.98%	731,433,780	179,788	4,068	-3.68%	-16.29%	122,321,080	61,400	1,992	-5.10%	21.50%
2020	149,719,525	32,859	4,556	-11.33%	-20.17%	703,019,870	181,524	3,873	-4.80%	-20.31%	121,080,955	59,008	2,052	3.00%	25.14%
2021	150,269,640	32,987	4,555	-0.02%	-20.19%	708,023,555	181,608	3,899	0.67%	-19.78%	119,810,895	58,866	2,035	-0.81%	24.13%
2022	154,811,005	33,137	4,672	2.56%	-18.15%	724,508,795	181,619	3,989	2.32%	-17.92%	119,557,515	58,718	2,036	0.04%	24.18%
2023	181,732,800	33,133	5,485	17.40%	-3.91%	863,573,850	181,402	4,761	19.34%	-2.04%	137,904,210	58,514	2,357	15.75%	43.73%
2024	208,964,970	33,125	6,308	15.01%	10.52%	1,013,966,800	181,362	5,591	17.44%	15.04%	159,918,555	58,540	2,732	15.91%	66.60%
2025	249,735,235	33,718	7,407	17.41%	29.76%	1,220,452,485	181,381	6,729	20.35%	38.45%	189,022,255	57,709	3,275	19.90%	99.76%

Rate Annual %chg Average Value/Acre: 3.20%

2.80%

8.37%

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	794,905	7,095	112			0	0				1,193,150,110	281,069	4,245		
2016	801,175	7,137	112	0.19%	0.19%	0	0				1,195,702,740	281,100	4,254	0.20%	0.20%
2017	816,485	7,165	114	1.51%	1.70%	0	0				1,145,541,320	280,828	4,079	-4.10%	-3.91%
2018	825,510	7,189	115	0.77%	2.48%	0	0				1,058,220,295	280,810	3,768	-7.62%	-11.23%
2019	835,330	7,222	116	0.73%	3.23%	0	0				1,021,476,680	280,887	3,637	-3.50%	-14.33%
2020	852,420	7,287	117	1.14%	4.41%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	-18.16%
2021	850,155	7,254	117	0.19%	4.61%	1,939,320	431	4,500	0.00%		980,893,565	281,146	3,489	0.43%	-17.81%
2022	853,595	7,276	117	0.10%	4.71%	1,982,700	441	4,500	0.00%		1,001,713,610	281,191	3,562	2.11%	-16.08%
2023	853,260	7,156	119	1.64%	6.42%	2,008,035	446	4,500	0.00%		1,186,072,155	280,651	4,226	18.63%	-0.45%
2024	857,230	7,182	119	0.10%	6.53%	2,008,035	446	4,500	0.00%		1,385,715,590	280,655	4,937	16.83%	16.31%
2025	858,290	7,176	120	0.20%	6.75%	1,991,565	443	4,500	0.00%		1,662,059,830	280,427	5,927	20.04%	39.62%

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**DIXON**

Rate Annual %chg Average Value/Acre: 3.37%

(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
5,606	DIXON	104,255,776	6,388,298	9,649,170	278,824,620	66,312,680	31,634,110	2,390,645	1,662,419,060	91,587,115	52,114,825	0	2,305,576,299
cnty sectorvalue % of total value:		4.52%	0.28%	0.42%	12.09%	2.88%	1.37%	0.10%	72.10%	3.97%	2.26%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
355	ALLEN	507,932	90,642	299,133	19,624,990	0	0	1,255,800	0	0	19,880	0	21,798,377
6.33%	%sector of county sector	0.49%	1.42%	3.10%	7.04%			52.53%			0.04%		0.95%
	%sector of municipality	2.33%	0.42%	1.37%	90.03%			5.76%			0.09%		100.00%
126	CONCORD	18,473	0	0	6,115,750	0	0	54,930	0	0	0	0	6,189,153
2.25%	%sector of county sector	0.02%			2.19%			2.30%					0.27%
	%sector of municipality	0.30%			98.81%			0.89%					100.00%
77	DIXON	287,459	94,824	515,295	3,492,450	0	0	1,155,155	0	0	0	0	5,545,183
1.37%	%sector of county sector	0.28%	1.48%	5.34%	1.25%			48.32%					0.24%
	%sector of municipality	5.18%	1.71%	9.29%	62.98%			20.83%					100.00%
840	EMERSON	91,834	218,294	29,295	14,997,655	0	0	1,062,705	0	15,920	0	0	16,415,703
14.98%	%sector of county sector	0.09%	3.42%	0.30%	5.38%			44.45%		0.02%			0.71%
	%sector of municipality	0.56%	1.33%	0.18%	91.36%			6.47%		0.10%			100.00%
78	MARTINSBURG	133,808	358	101	3,149,590	0	0	173,030	0	0	0	0	3,456,887
1.39%	%sector of county sector	0.13%	0.01%	0.00%	1.13%			7.24%					0.15%
	%sector of municipality	3.87%	0.01%	0.00%	91.11%			5.01%					100.00%
58	MASKELL	87,891	0	0	2,842,325	0	159,145	212,655	0	212,790	5,820	0	3,520,626
1.03%	%sector of county sector	0.08%			1.02%		0.50%	8.90%		0.23%	0.01%		0.15%
	%sector of municipality	2.50%			80.73%		4.52%	6.04%		6.04%	0.17%		100.00%
280	NEWCASTLE	432,830	0	0	12,545,000	0	0	628,890	0	96,890	0	0	13,703,610
4.99%	%sector of county sector	0.42%			4.50%			26.31%		0.11%			0.59%
	%sector of municipality	3.16%			91.55%			4.59%		0.71%			100.00%
907	PONCA	596,128	569,370	64,635	61,736,450	0	0	3,272,290	0	41,895	0	0	66,280,768
16.18%	%sector of county sector	0.57%	8.91%	0.67%	22.14%			136.88%		0.05%			2.87%
	%sector of municipality	0.90%	0.86%	0.10%	93.14%			4.94%		0.06%			100.00%
1,522	WAKEFIELD	19,777,115	365,411	43,030	40,088,645	0	0	5,671,955	10,663,505	0	0	0	76,609,661
27.15%	%sector of county sector	18.97%	5.72%	0.45%	14.38%			237.26%	0.64%				3.32%
	%sector of municipality	25.82%	0.48%	0.06%	52.33%			7.40%	13.92%				100.00%
72	WATERBURY	15,008	69,143	361,070	2,430,295	0	0	161,350	0	0	0	0	3,036,866
1.28%	%sector of county sector	0.01%	1.08%	3.74%	0.67%			6.75%					0.13%
	%sector of municipality	0.49%	2.28%	11.89%	80.03%			5.31%					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												
4,316	Total Municipalities	21,948,479	1,408,042	1,312,559	167,023,159	0	159,145	13,648,766	10,663,505	367,495	25,700	0	216,556,844
76.98%	%all municip.sectors of cnty	21.05%	22.04%	13.60%	59.90%		0.50%	570.92%	0.64%	0.40%	0.05%		9.39%