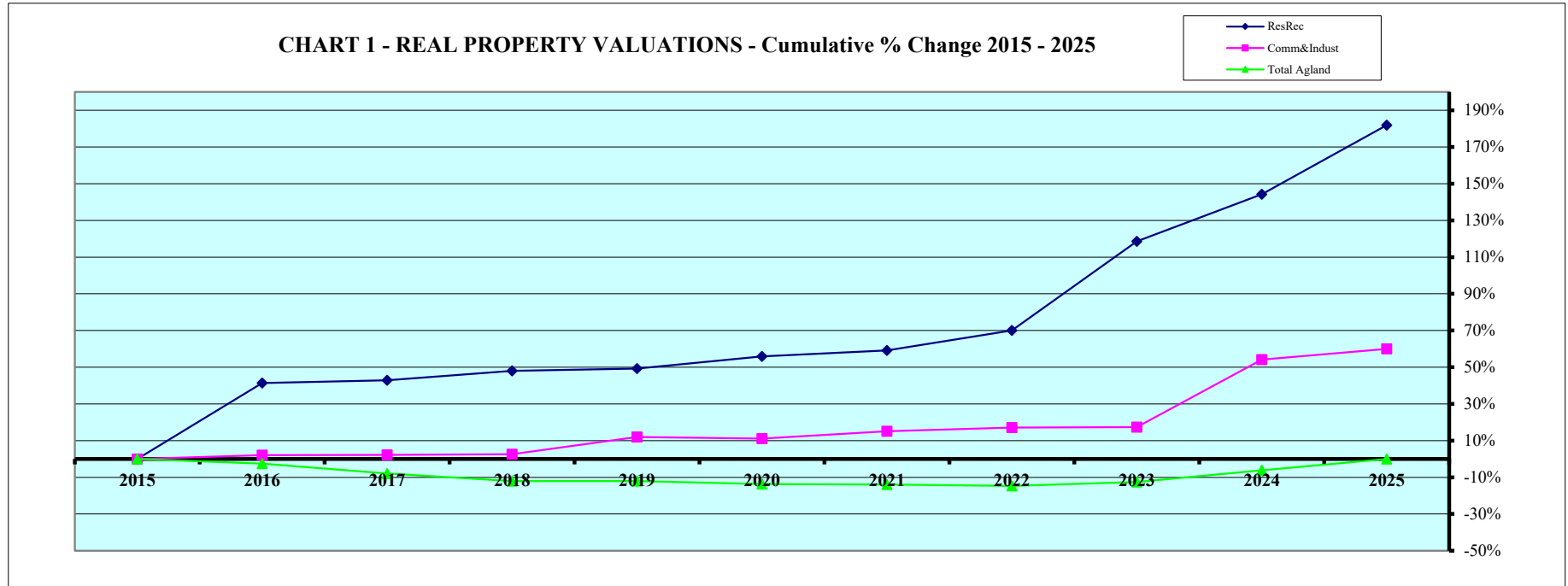


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	43,846,377	-	-	-	19,218,620	-	-	-	896,519,015	-	-	-
2016	61,990,125	18,143,748	41.38%	41.38%	19,618,760	400,140	2.08%	2.08%	873,286,325	-23,232,690	-2.59%	-2.59%
2017	62,648,579	658,454	1.06%	42.88%	19,641,150	22,390	0.11%	2.20%	825,974,040	-47,312,285	-5.42%	-7.87%
2018	64,878,980	2,230,401	3.56%	47.97%	19,723,780	82,630	0.42%	2.63%	788,648,160	-37,325,880	-4.52%	-12.03%
2019	65,466,175	587,195	0.91%	49.31%	21,521,820	1,798,040	9.12%	11.98%	789,002,925	354,765	0.04%	-11.99%
2020	68,376,350	2,910,175	4.45%	55.95%	21,360,915	-160,905	-0.75%	11.15%	773,389,710	-15,613,215	-1.98%	-13.73%
2021	69,803,570	1,427,220	2.09%	59.20%	22,115,025	754,110	3.53%	15.07%	772,191,505	-1,198,205	-0.15%	-13.87%
2022	74,550,865	4,747,295	6.80%	70.03%	22,504,021	388,996	1.76%	17.09%	764,928,645	-7,262,860	-0.94%	-14.68%
2023	95,830,685	21,279,820	28.54%	118.56%	22,551,631	47,610	0.21%	17.34%	783,959,790	19,031,145	2.49%	-12.56%
2024	107,110,495	11,279,810	11.77%	144.29%	29,620,035	7,068,404	31.34%	54.12%	841,006,455	57,046,665	7.28%	-6.19%
2025	123,605,035	16,494,540	15.40%	181.90%	30,744,680	1,124,645	3.80%	59.97%	896,349,125	55,342,670	6.58%	-0.02%

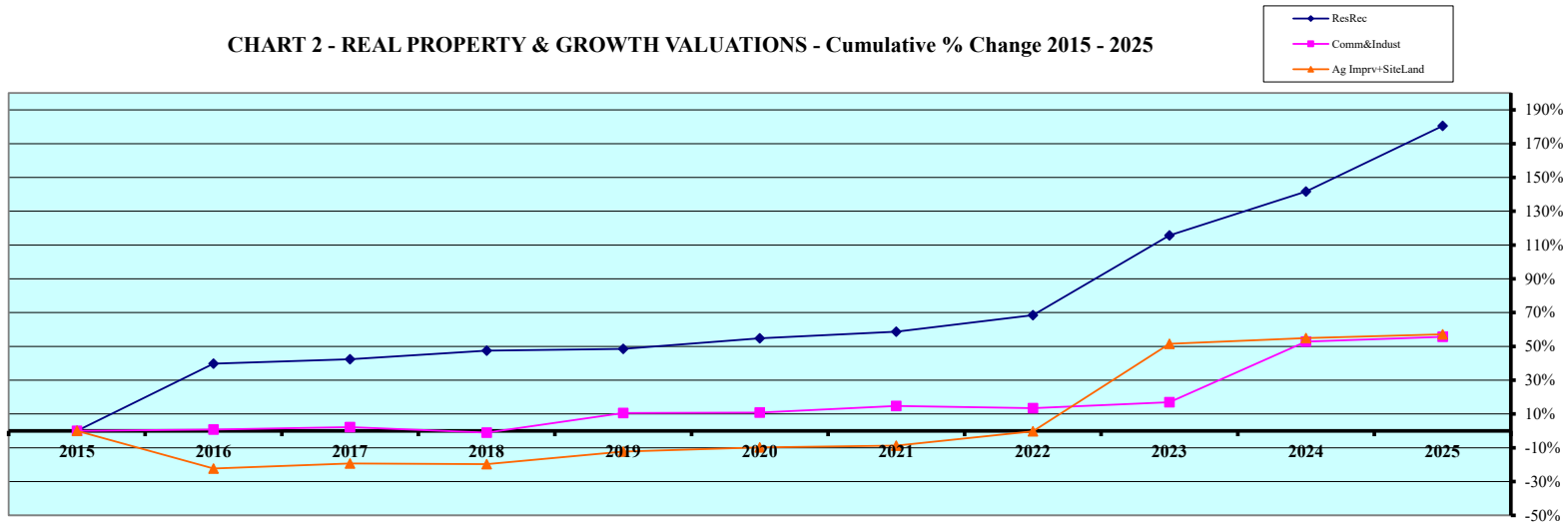
Rate Annual %chg: Residential & Recreational **10.92%** Commercial & Industrial **4.81%** Agricultural Land **0.00%**

Cnty# **31**
County **FRANKLIN**

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	43,846,377	192,950	0.44%	43,653,427	--	--	19,218,620	304,735	1.59%	18,913,885	--	--
2016	61,990,125	721,647	1.16%	61,268,478	39.73%	39.73%	19,618,760	237,565	1.21%	19,381,195	0.85%	0.85%
2017	62,648,579	184,120	0.29%	62,464,459	0.77%	42.46%	19,641,150	250	0.00%	19,640,900	0.11%	2.20%
2018	64,878,980	207,215	0.32%	64,671,765	3.23%	47.50%	19,723,780	703,460	3.57%	19,020,320	-3.16%	-1.03%
2019	65,466,175	332,610	0.51%	65,133,565	0.39%	48.55%	21,521,820	266,575	1.24%	21,255,245	7.76%	10.60%
2020	68,376,350	517,495	0.76%	67,858,855	3.65%	54.77%	21,360,915	65,390	0.31%	21,295,525	-1.05%	10.81%
2021	69,803,570	240,230	0.34%	69,563,340	1.74%	58.65%	22,115,025	60,535	0.27%	22,054,490	3.25%	14.76%
2022	74,550,865	650,330	0.87%	73,900,535	5.87%	68.54%	22,504,021	711,285	3.16%	21,792,736	-1.46%	13.39%
2023	95,830,685	1,274,335	1.33%	94,556,350	26.83%	115.65%	22,551,631	71,840	0.32%	22,479,791	-0.11%	16.97%
2024	107,110,495	1,163,355	1.09%	105,947,140	10.56%	141.63%	29,620,035	254,705	0.86%	29,365,330	30.21%	52.80%
2025	123,605,035	629,050	0.51%	122,975,985	14.81%	180.47%	30,744,680	827,470	2.69%	29,917,210	1.00%	55.67%
Rate Ann%chg	10.92%	Resid & Recreat w/o growth				10.76%	C & I w/o growth				3.74%	

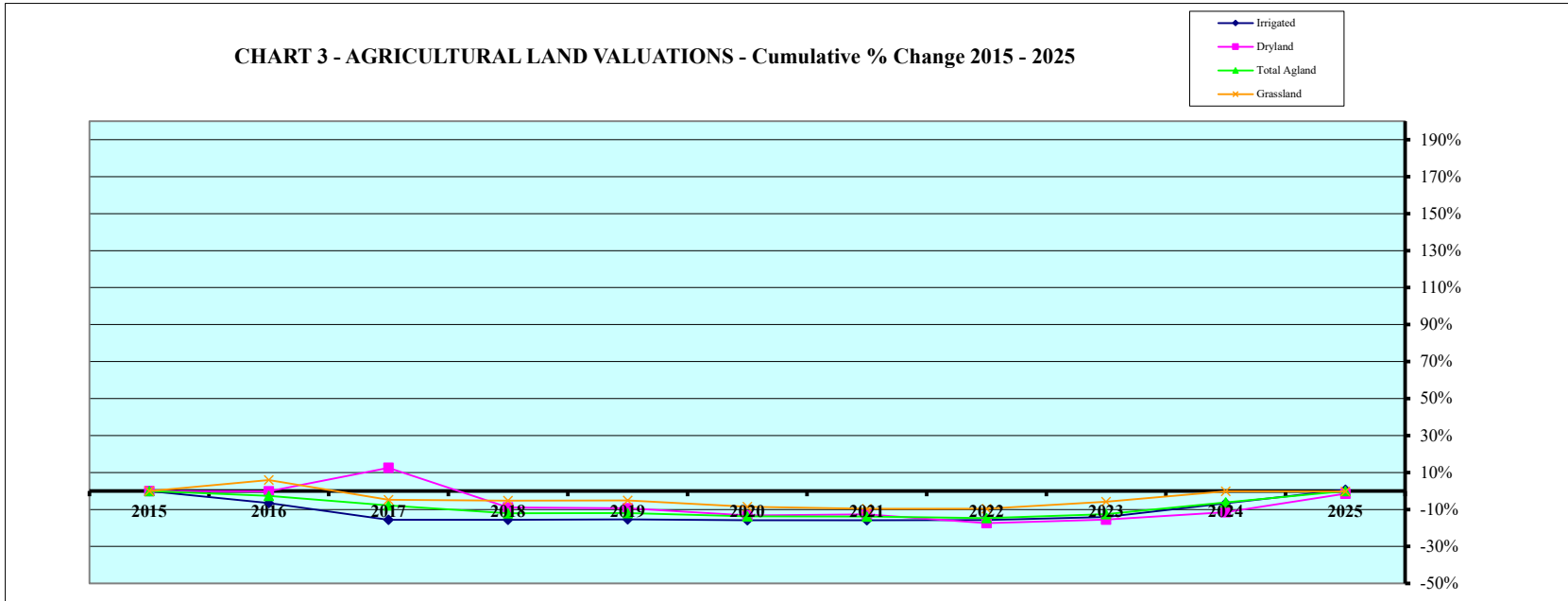
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	40,228,100	23,881,785	64,109,885	4,054,030	6.32%	60,055,855	--	--
2016	28,850,970	22,902,355	51,753,325	1,917,745	3.71%	49,835,580	-22.27%	-22.27%
2017	29,082,590	23,978,320	53,060,910	1,344,805	2.53%	51,716,105	-0.07%	-19.33%
2018	29,091,445	25,459,640	54,551,085	3,039,920	5.57%	51,511,165	-2.92%	-19.65%
2019	29,903,040	27,653,910	57,556,950	1,303,460	2.26%	56,253,490	3.12%	-12.25%
2020	30,560,105	28,406,660	58,966,765	1,100,685	1.87%	57,866,080	0.54%	-9.74%
2021	29,893,205	29,612,290	59,505,495	994,455	1.67%	58,511,040	-0.77%	-8.73%
2022	34,648,605	31,487,845	66,136,450	2,165,835	3.27%	63,970,615	7.50%	-0.22%
2023	55,092,090	45,511,630	100,603,720	3,413,805	3.39%	97,189,915	46.95%	51.60%
2024	55,559,645	45,323,715	100,883,360	1,560,970	1.55%	99,322,390	-1.27%	54.93%
2025	55,700,350	45,807,490	101,507,840	760,275	0.75%	100,747,565	-0.13%	57.15%
Rate Ann%chg	3.31%	6.73%	4.70%	Ag Imprv+Site w/o growth		3.07%		

(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

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County FRANKLIN

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	524,573,115	-	-	-	170,490,940	-	-	-	200,733,660	-	-	-
2016	490,186,920	-34,386,195	-6.56%	-6.56%	170,251,940	-239,000	-0.14%	-0.14%	212,612,880	11,879,220	5.92%	5.92%
2017	442,708,590	-47,478,330	-9.69%	-15.61%	191,828,645	21,576,705	12.67%	12.52%	191,202,805	-21,410,075	-10.07%	-4.75%
2018	442,661,885	-46,705	-0.01%	-15.61%	155,430,575	-36,398,070	-18.97%	-8.83%	190,328,280	-874,525	-0.46%	-5.18%
2019	443,736,050	1,074,165	0.24%	-15.41%	154,647,925	-782,650	-0.50%	-9.29%	190,391,835	63,555	0.03%	-5.15%
2020	441,607,970	-2,128,080	-0.48%	-15.82%	147,973,665	-6,674,260	-4.32%	-13.21%	183,608,090	-6,783,745	-3.56%	-8.53%
2021	441,713,785	105,815	0.02%	-15.80%	148,950,650	976,985	0.66%	-12.63%	181,443,605	-2,164,485	-1.18%	-9.61%
2022	442,445,585	731,800	0.17%	-15.66%	140,822,935	-8,127,715	-5.46%	-17.40%	181,578,665	135,060	0.07%	-9.54%
2023	450,705,495	8,259,910	1.87%	-14.08%	144,150,125	3,327,190	2.36%	-15.45%	189,022,560	7,443,895	4.10%	-5.83%
2024	489,605,605	38,900,110	8.63%	-6.67%	150,880,280	6,730,155	4.67%	-11.50%	200,438,960	11,416,400	6.04%	-0.15%
2025	528,136,775	38,531,170	7.87%	0.68%	168,069,120	17,188,840	11.39%	-1.42%	200,056,865	-382,095	-0.19%	-0.34%

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	721,300	-	-	-	0	-	-	-	896,519,015	-	-	-
2016	234,585	-486,715	-67.48%	-67.48%	0	0	-	-	873,286,325	-23,232,690	-2.59%	-2.59%
2017	234,000	-585	-0.25%	-67.56%	0	0	-	-	825,974,040	-47,312,285	-5.42%	-7.87%
2018	227,420	-6,580	-2.81%	-68.47%	0	0	-	-	788,648,160	-37,325,880	-4.52%	-12.03%
2019	227,115	-305	-0.13%	-68.51%	0	0	-	-	789,002,925	354,765	0.04%	-11.99%
2020	199,985	-27,130	-11.95%	-72.27%	0	0	-	-	773,389,710	-15,613,215	-1.98%	-13.73%
2021	83,465	-116,520	-58.26%	-88.43%	0	0	-	-	772,191,505	-1,198,205	-0.15%	-13.87%
2022	81,460	-2,005	-2.40%	-88.71%	0	0	-	-	764,928,645	-7,262,860	-0.94%	-14.68%
2023	81,610	150	0.18%	-88.69%	0	0	-	-	783,959,790	19,031,145	2.49%	-12.56%
2024	81,610	0	0.00%	-88.69%	0	0	-	-	841,006,455	57,046,665	7.28%	-6.19%
2025	86,365	4,755	5.83%	-88.03%	0	0	-	-	896,349,125	55,342,670	6.58%	-0.02%

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	524,546,395	112,874	4,647			170,539,705	66,817	2,552			200,705,030	166,191	1,208		
2016	491,300,175	112,811	4,355	-6.29%	-6.29%	170,027,695	66,513	2,556	0.16%	0.16%	212,664,805	170,250	1,249	3.43%	3.43%
2017	442,837,790	112,313	3,943	-9.46%	-15.16%	191,718,235	66,563	2,880	12.67%	12.85%	191,196,010	170,220	1,123	-10.08%	-6.99%
2018	441,481,245	112,019	3,941	-0.04%	-15.19%	155,517,415	66,669	2,333	-19.01%	-8.61%	191,080,405	170,166	1,123	-0.03%	-7.02%
2019	443,744,700	112,762	3,935	-0.15%	-15.32%	154,640,085	66,302	2,332	-0.01%	-8.62%	190,404,095	169,601	1,123	-0.02%	-7.04%
2020	441,736,375	113,083	3,906	-0.74%	-15.94%	147,854,330	66,128	2,236	-4.14%	-12.40%	183,610,495	169,472	1,083	-3.49%	-10.29%
2021	441,943,705	113,274	3,902	-0.12%	-16.05%	148,785,810	66,622	2,233	-0.12%	-12.50%	181,587,925	169,748	1,070	-1.26%	-11.42%
2022	443,055,205	113,290	3,911	0.24%	-15.85%	140,992,255	66,756	2,112	-5.43%	-17.25%	181,666,680	169,819	1,070	0.00%	-11.42%
2023	450,705,410	113,009	3,988	1.98%	-14.18%	144,155,775	67,077	2,149	1.75%	-15.80%	188,673,760	169,743	1,112	3.90%	-7.96%
2024	489,695,895	113,000	4,334	8.66%	-6.75%	150,878,600	66,950	2,254	4.86%	-11.70%	200,452,230	169,896	1,180	6.15%	-2.30%
2025	528,441,275	112,739	4,687	8.16%	0.86%	168,354,170	67,092	2,509	11.35%	-1.69%	200,375,470	169,832	1,180	0.00%	-2.30%

Rate Annual %chg Average Value/Acre: 0.07%

-0.13%

-0.02%

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	721,010	4,802	150			0	0				896,512,140	350,684	2,556		
2016	230,660	1,532	151	0.27%	0.27%	0	0				874,223,335	351,107	2,490	-2.60%	-2.60%
2017	233,975	1,555	151	-0.03%	0.24%	0	0				825,986,010	350,650	2,356	-5.39%	-7.86%
2018	230,880	1,539	150	-0.31%	-0.07%	1,035,030	306	3,385			789,344,975	350,699	2,251	-4.45%	-11.96%
2019	227,115	1,514	150	0.00%	-0.07%	0	0				789,015,995	350,179	2,253	0.11%	-11.86%
2020	215,010	1,433	150	0.00%	-0.07%	0	0				773,416,210	350,116	2,209	-1.96%	-13.59%
2021	69,215	461	150	-0.01%	-0.08%	0	0				772,386,655	350,105	2,206	-0.13%	-13.70%
2022	81,460	543	150	-0.01%	-0.09%	0	0				765,795,600	350,408	2,185	-0.94%	-14.51%
2023	81,610	544	150	0.01%	-0.09%	0	0				783,616,555	350,373	2,237	2.34%	-12.52%
2024	81,610	544	150	0.00%	-0.09%	0	0				841,108,335	350,390	2,400	7.33%	-6.10%
2025	81,610	544	150	0.00%	-0.09%	0	0				897,252,525	350,208	2,562	6.73%	0.22%

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Rate Annual %chg Average Value/Acre: 0.01%

(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
2,889	FRANKLIN	50,121,557	13,035,132	2,235,138	123,334,740	30,485,570	259,110	270,295	896,349,125	55,700,350	45,807,490	2,340,580	1,219,939,087
cnty sectorvalue % of total value:		4.11%	1.07%	0.18%	10.11%	2.50%	0.02%	0.02%	73.47%	4.57%	3.75%	0.19%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
110	BLOOMINGTON	13,772	160,483	25,399	4,644,860	0	13,825	230,745	0	411,970	54,675	0	5,555,729
3.81%	%sector of county sector	0.03%	1.23%	1.14%	3.77%		5.34%	85.37%		0.74%	0.12%		0.46%
	%sector of municipality	0.25%	2.89%	0.46%	83.60%		0.25%	4.15%		7.42%	0.98%		100.00%
272	CAMPBELL	467,031	154,731	7,175	11,382,295	0	136,285	6,653,235	0	2,655	37,160	0	18,840,567
9.42%	%sector of county sector	0.93%	1.19%	0.32%	9.23%		52.60%	2461.47%		0.08%	0.08%		1.54%
	%sector of municipality	2.48%	0.82%	0.04%	60.41%		0.72%	35.31%		0.01%	0.20%		100.00%
941	FRANKLIN	1,157,638	1,010,706	96,156	39,977,585	0	0	13,100,765	259,110	84,850	4,395	0	55,691,205
32.57%	%sector of county sector	2.31%	7.75%	4.30%	32.41%			4846.84%	0.03%	0.15%	0.01%		4.57%
	%sector of municipality	2.08%	1.81%	0.17%	71.78%			23.52%	0.47%	0.15%	0.01%		100.00%
377	HILDRETH	359,925	268,840	18,068	22,242,145	0	491,905	3,466,310	0	596,440	161,000	0	27,604,633
13.05%	%sector of county sector	0.72%	2.06%	0.81%	18.03%		189.84%	1282.42%		1.07%	0.35%		2.26%
	%sector of municipality	1.30%	0.97%	0.07%	80.57%		1.78%	12.56%		2.16%	0.58%		100.00%
83	NAPONEE	287,198	177,506	40,254	5,180,540	0	0	382,105	0	31,315	0	0	6,098,918
2.87%	%sector of county sector	0.57%	1.36%	1.80%	4.20%			141.37%		0.06%			0.50%
	%sector of municipality	4.71%	2.91%	0.66%	84.94%			6.27%		0.51%			100.00%
57	RIVERTON	122,281	296,279	25,897	1,998,910	0	0	92,340	0	140,985	0	0	2,676,692
1.97%	%sector of county sector	0.24%	2.27%	1.16%	1.62%			34.16%		0.25%			0.22%
	%sector of municipality	4.57%	11.07%	0.97%	74.68%			3.45%		5.27%			100.00%
125	UPLAND	859,334	130,809	6,535	4,948,730	0	374,210	1,611,310	0	228,300	168,705	0	8,327,933
4.33%	%sector of county sector	1.71%	1.00%	0.29%	4.01%		144.42%	596.13%		0.41%	0.37%		0.68%
	%sector of municipality	10.32%	1.57%	0.08%	59.42%		4.49%	19.35%		2.74%	2.03%		100.00%
	%sector of county sector												
	%sector of municipality												
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1,966	Total Municipalities	3,267,179	2,199,354	219,484	90,375,071	0	1,016,229	25,536,906	259,110	1,496,515	425,935	0	124,795,684
68.04%	%all municip.sectors of cnty	6.52%	16.87%	9.82%	73.28%		392.20%	9447.79%	0.03%	2.69%	0.93%		10.23%

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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

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