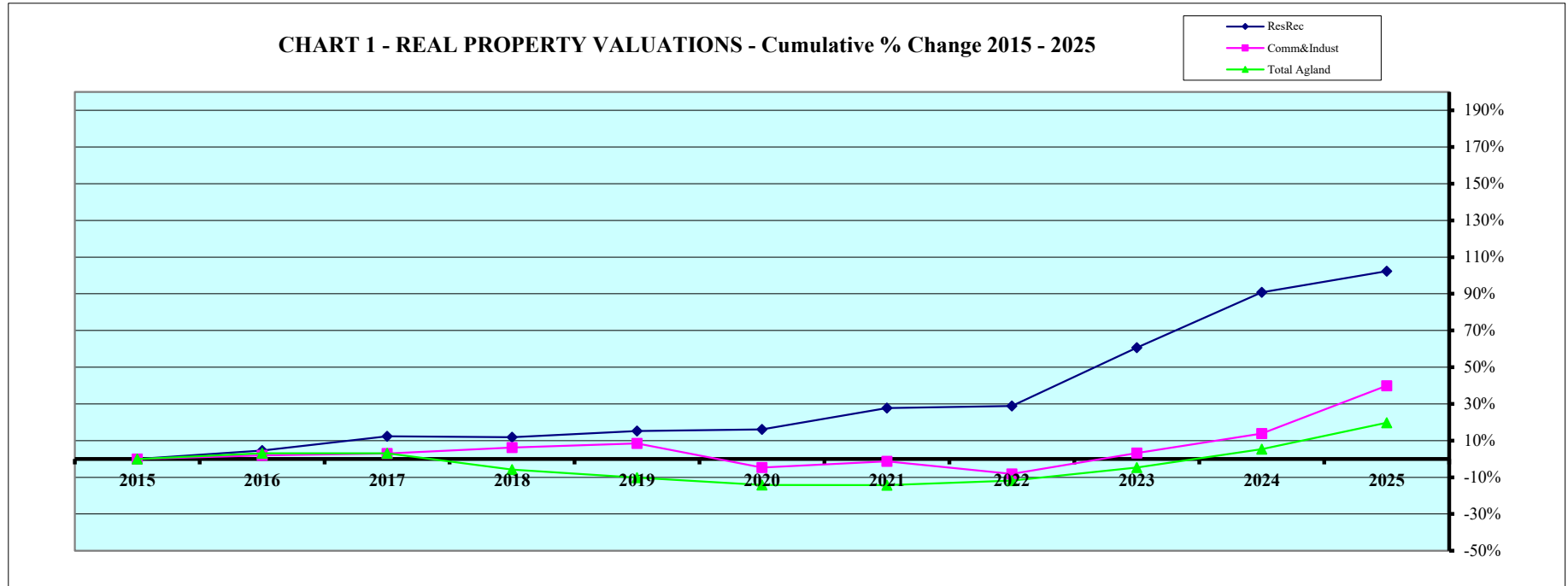


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	59,992,811	-	-	-	21,934,456	-	-	-	724,821,727	-	-	-
2016	62,752,118	2,759,307	4.60%	4.60%	22,362,106	427,650	1.95%	1.95%	747,320,413	22,498,686	3.10%	3.10%
2017	67,391,438	4,639,320	7.39%	12.33%	22,594,307	232,201	1.04%	3.01%	747,374,509	54,096	0.01%	3.11%
2018	67,069,482	-321,956	-0.48%	11.80%	23,303,443	709,136	3.14%	6.24%	682,428,280	-64,946,229	-8.69%	-5.85%
2019	69,154,352	2,084,870	3.11%	15.27%	23,785,014	481,571	2.07%	8.44%	650,748,108	-31,680,172	-4.64%	-10.22%
2020	69,667,709	513,357	0.74%	16.13%	20,914,984	-2,870,030	-12.07%	-4.65%	621,890,958	-28,857,150	-4.43%	-14.20%
2021	76,664,422	6,996,713	10.04%	27.79%	21,658,817	743,833	3.56%	-1.26%	621,503,340	-387,618	-0.06%	-14.25%
2022	77,306,143	641,721	0.84%	28.86%	20,148,434	-1,510,383	-6.97%	-8.14%	639,354,824	17,851,484	2.87%	-11.79%
2023	96,403,698	19,097,555	24.70%	60.69%	22,648,641	2,500,207	12.41%	3.26%	690,567,039	51,212,215	8.01%	-4.73%
2024	114,478,907	18,075,209	18.75%	90.82%	24,985,301	2,336,660	10.32%	13.91%	763,242,279	72,675,240	10.52%	5.30%
2025	121,385,967	6,907,060	6.03%	102.33%	30,690,055	5,704,754	22.83%	39.92%	868,008,575	104,766,296	13.73%	19.75%

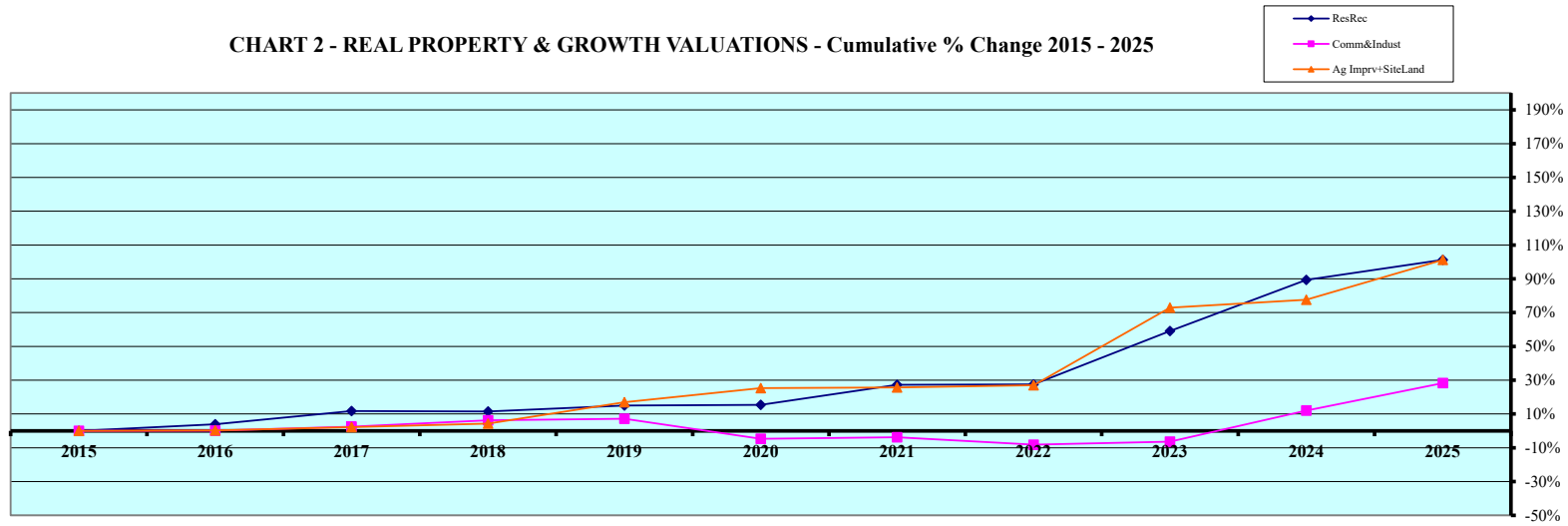
Rate Annual %chg: Residential & Recreational **7.30%** Commercial & Industrial **3.42%** Agricultural Land **1.82%**

Cnty# **32**
County **FRONTIER**

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	59,992,811	271,146	0.45%	59,721,665	--	--	21,934,456	2,007,909	9.15%	19,926,547	--	--
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	3.97%	22,362,106	387,869	1.73%	21,974,237	0.18%	0.18%
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	11.78%	22,594,307	111,891	0.50%	22,482,416	0.54%	2.50%
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	11.53%	23,303,443	0	0.00%	23,303,443	3.14%	6.24%
2019	69,154,352	186,068	0.27%	68,968,284	2.83%	14.96%	23,785,014	286,436	1.20%	23,498,578	0.84%	7.13%
2020	69,667,709	395,639	0.57%	69,272,070	0.17%	15.47%	20,914,984	0	0.00%	20,914,984	-12.07%	-4.65%
2021	76,664,422	327,582	0.43%	76,336,840	9.57%	27.24%	21,658,817	538,226	2.49%	21,120,591	0.98%	-3.71%
2022	77,306,143	777,642	1.01%	76,528,501	-0.18%	27.56%	20,148,434	0	0.00%	20,148,434	-6.97%	-8.14%
2023	96,403,698	919,754	0.95%	95,483,944	23.51%	59.16%	22,648,641	2,114,868	9.34%	20,533,773	1.91%	-6.39%
2024	114,478,907	843,812	0.74%	113,635,095	17.87%	89.41%	24,985,301	416,144	1.67%	24,569,157	8.48%	12.01%
2025	121,385,967	656,886	0.54%	120,729,081	5.46%	101.24%	30,690,055	2,556,281	8.33%	28,133,774	12.60%	28.26%
Rate Ann%chg	7.30%	Resid & Recreat w/o growth				6.94%	C & I w/o growth				0.96%	

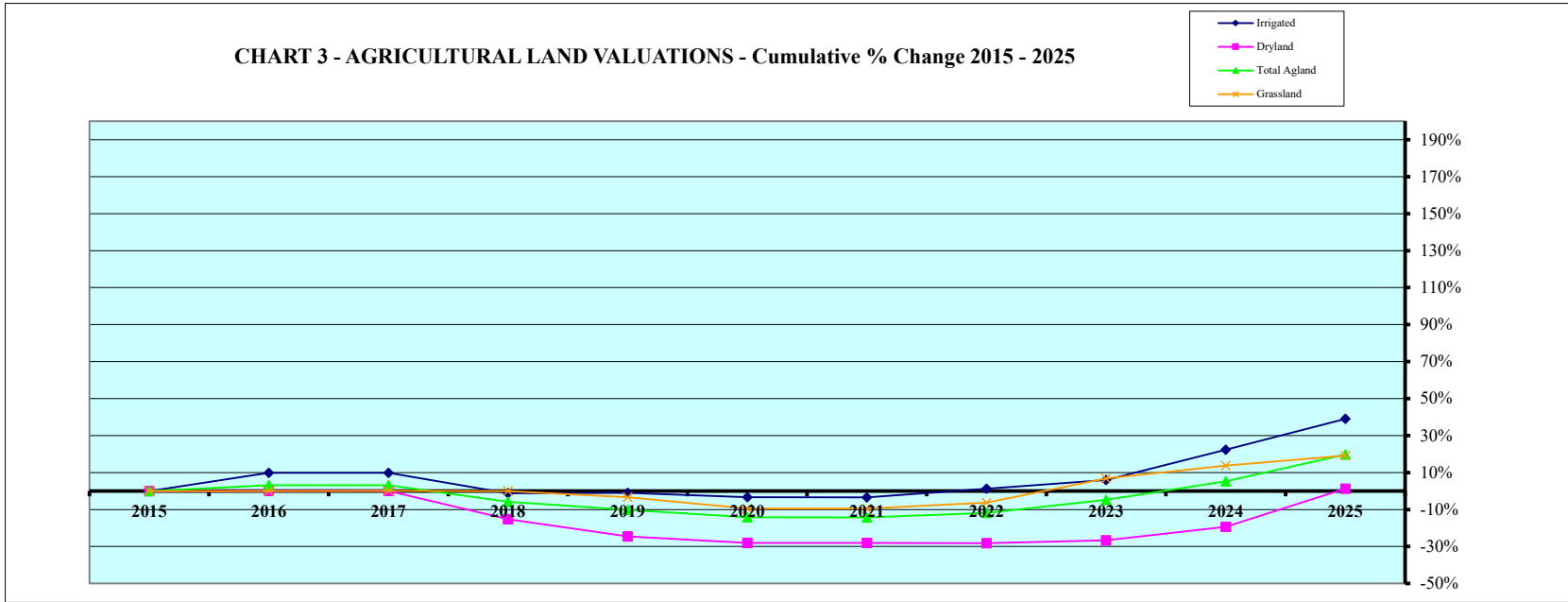
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	--	--
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	0.33%	0.33%
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	-0.17%	2.25%
2018	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	0.28%	4.28%
2019	43,428,791	39,146,374	82,575,165	419,034	0.51%	82,156,131	11.04%	16.98%
2020	43,685,860	44,944,515	88,630,375	595,633	0.67%	88,034,742	6.61%	25.35%
2021	43,914,035	45,248,498	89,162,533	872,472	0.98%	88,290,061	-0.38%	25.71%
2022	44,388,922	46,228,751	90,617,673	1,380,600	1.52%	89,237,073	0.08%	27.06%
2023	62,985,703	61,187,111	124,172,814	2,712,071	2.18%	121,460,743	34.04%	72.95%
2024	64,102,776	62,049,201	126,151,977	1,423,455	1.13%	124,728,522	0.45%	77.60%
2025	77,283,949	66,371,848	143,655,797	2,359,390	1.64%	141,296,407	12.00%	101.19%
Rate Ann%chg	7.92%	6.87%	7.42%	Ag Imprv+Site w/o growth		6.43%		

(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# 32
County FRONTIER

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	227,371,967	-	-	-	260,760,046	-	-	-	236,689,714	-	-	-
2016	249,800,253	22,428,286	9.86%	9.86%	260,808,004	47,958	0.02%	0.02%	236,712,156	22,442	0.01%	0.01%
2017	249,646,195	-154,058	-0.06%	9.80%	260,857,009	49,005	0.02%	0.04%	236,871,305	159,149	0.07%	0.08%
2018	224,718,978	-24,927,217	-9.99%	-1.17%	221,025,754	-39,831,255	-15.27%	-15.24%	236,683,548	-187,757	-0.08%	0.00%
2019	225,138,215	419,237	0.19%	-0.98%	196,901,790	-24,123,964	-10.91%	-24.49%	228,708,103	-7,975,445	-3.37%	-3.37%
2020	219,715,772	-5,422,443	-2.41%	-3.37%	187,558,042	-9,343,748	-4.75%	-28.07%	214,396,418	-14,311,685	-6.26%	-9.42%
2021	219,564,265	-151,507	-0.07%	-3.43%	187,444,145	-113,897	-0.06%	-28.12%	214,274,193	-122,225	-0.06%	-9.47%
2022	230,141,011	10,576,746	4.82%	1.22%	187,209,125	-235,020	-0.13%	-28.21%	221,784,030	7,509,837	3.50%	-6.30%
2023	241,013,089	10,872,078	4.72%	6.00%	191,175,670	3,966,545	2.12%	-26.69%	252,758,498	30,974,468	13.97%	6.79%
2024	278,122,151	37,109,062	15.40%	22.32%	210,193,000	19,017,330	9.95%	-19.39%	269,306,906	16,548,408	6.55%	13.78%
2025	316,055,899	37,933,748	13.64%	39.00%	264,138,094	53,945,094	25.66%	1.30%	282,092,111	12,785,205	4.75%	19.18%

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	-	-	-	0	-	-	-	724,821,727	-	-	-
2016	0	0	-	-	0	0	-	-	747,320,413	22,498,686	3.10%	3.10%
2017	0	0	-	-	0	0	-	-	747,374,509	54,096	0.01%	3.11%
2018	0	0	-	-	0	0	-	-	682,428,280	-64,946,229	-8.69%	-5.85%
2019	0	0	-	-	0	0	-	-	650,748,108	-31,680,172	-4.64%	-10.22%
2020	0	0	-	-	220,726	220,726	-	-	621,890,958	-28,857,150	-4.43%	-14.20%
2021	0	0	-	-	220,737	11	0.00%	-	621,503,340	-387,618	-0.06%	-14.25%
2022	0	0	-	-	220,658	-79	-0.04%	-	639,354,824	17,851,484	2.87%	-11.79%
2023	0	0	-	-	5,619,782	5,399,124	2446.83%	-	690,567,039	51,212,215	8.01%	-4.73%
2024	0	0	-	-	5,620,222	440	0.01%	-	763,242,279	72,675,240	10.52%	5.30%
2025	0	0	-	-	5,722,471	102,249	1.82%	-	868,008,575	104,766,296	13.73%	19.75%

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	227,400,649	76,624	2,968			260,768,361	156,133	1,670			236,685,277	364,127	650		
2016	249,782,976	76,466	3,267	10.07%	10.07%	260,779,569	156,133	1,670	0.00%	0.00%	236,710,004	364,165	650	0.00%	0.00%
2017	249,786,444	76,425	3,268	0.06%	10.13%	260,857,129	156,178	1,670	0.00%	0.00%	236,723,282	364,185	650	0.00%	0.00%
2018	224,718,978	76,478	2,938	-10.10%	-0.99%	221,025,751	156,170	1,415	-15.26%	-15.26%	236,683,559	364,124	650	0.00%	0.00%
2019	225,138,602	76,625	2,938	0.00%	-1.00%	196,904,708	154,987	1,270	-10.23%	-23.93%	228,620,010	364,880	627	-3.61%	-3.61%
2020	219,727,926	76,944	2,856	-2.81%	-3.78%	187,420,850	154,669	1,212	-4.62%	-27.45%	214,272,129	365,026	587	-6.31%	-9.69%
2021	219,564,263	76,879	2,856	0.01%	-3.77%	187,507,277	154,741	1,212	0.00%	-27.45%	214,212,291	364,991	587	-0.02%	-9.71%
2022	230,140,981	76,830	2,995	4.88%	0.93%	187,223,701	154,510	1,212	0.00%	-27.45%	221,791,845	365,127	607	3.50%	-6.55%
2023	241,013,183	76,633	3,145	4.99%	5.97%	191,171,269	152,692	1,252	3.32%	-25.04%	252,771,142	366,908	689	13.41%	5.99%
2024	278,122,115	76,757	3,623	15.21%	22.09%	210,192,997	152,652	1,377	9.98%	-17.56%	269,306,898	366,675	734	6.61%	12.99%
2025	316,055,982	76,512	4,131	14.00%	39.19%	264,144,544	152,951	1,727	25.42%	3.40%	282,095,644	366,694	769	4.74%	18.35%

Rate Annual %chg Average Value/Acre: 3.35%

0.13%

1.77%

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	0				724,854,287	596,883	1,214		
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	3.11%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	3.12%
2018	0	0				0	0				682,428,288	596,772	1,144	-8.69%	-5.84%
2019	0	0				0	0				650,663,320	596,493	1,091	-4.61%	-10.18%
2020	0	0				220,726	196	1,125			621,641,631	596,835	1,042	-4.52%	-14.23%
2021	0	0				220,726	196	1,125	0.00%		621,504,557	596,808	1,041	-0.02%	-14.25%
2022	0	0				220,658	196	1,125	0.00%		639,377,185	596,663	1,072	2.90%	-11.76%
2023	0	0				5,619,782	1,067	5,265	368.04%		690,575,376	597,300	1,156	7.89%	-4.80%
2024	0	0				5,620,222	1,067	5,265	0.00%		763,242,232	597,152	1,278	10.55%	5.25%
2025	0	0				5,722,471	1,068	5,356	1.73%		868,018,641	597,225	1,453	13.71%	19.68%

Rate Annual %chg Average Value/Acre: 1.82%

32
FRONTIER

(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
2,519	FRONTIER	58,242,833	15,424,159	3,135,523	99,855,571	30,690,055	0	21,530,396	868,008,575	77,283,949	66,371,848	592,870	1,241,135,779
cnty sectorvalue % of total value:		4.69%	1.24%	0.25%	8.05%	2.47%		1.73%	69.94%	6.23%	5.35%	0.05%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
806	CURTIS	3,438,480	1,245,956	98,759	34,715,910	0	0	7,963,972	0	96,454	0	0	47,559,531
32.00%	%sector of county sector	5.90%	8.08%	3.15%	34.77%			36.99%		0.12%			3.83%
	%sector of municipality	7.23%	2.62%	0.21%	72.99%			16.75%		0.20%			100.00%
389	EUSTIS	2,295,527	611,618	41,202	24,662,602	0	71,770	5,193,758	0	28,855	10,913	0	32,916,245
15.44%	%sector of county sector	3.94%	3.97%	1.31%	24.70%			24.12%		0.04%	0.02%		2.65%
	%sector of municipality	6.97%	1.86%	0.13%	74.93%		0.22%	15.78%		0.09%	0.03%		100.00%
182	FARNAM	1,520,182	0	0	0	0	0	2,001,623	0	0	0	0	3,521,805
7.23%	%sector of county sector	2.61%						9.30%					0.28%
	%sector of municipality	43.16%						56.84%					100.00%
262	MAYWOOD	3,509,177	347,302	49,732	12,730,303	0	382,580	9,612,588	0	106,816	125,576	0	26,864,074
10.40%	%sector of county sector	6.03%	2.25%	1.59%	12.75%			44.65%		0.14%	0.19%		2.16%
	%sector of municipality	13.06%	1.29%	0.19%	47.39%		1.42%	35.78%		0.40%	0.47%		100.00%
27	MOOREFIELD	77,539	33,431	23,748	1,361,208	0	0	778,952	0	60,344	0	0	2,335,222
1.07%	%sector of county sector	0.13%	0.22%	0.76%	1.36%			3.62%		0.08%			0.19%
	%sector of municipality	3.32%	1.43%	1.02%	58.29%			33.36%		2.58%			100.00%
25	STOCKVILLE	52,734	91,892	975	1,325,173	0	0	205,965	0	42,651	0	0	1,719,390
0.99%	%sector of county sector	0.09%	0.60%	0.03%	1.33%			0.96%		0.06%			0.14%
	%sector of municipality	3.07%	5.34%	0.06%	77.07%			11.98%		2.48%			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												
1,692	Total Municipalities	10,893,640	2,330,199	214,416	74,795,200	0	454,350	25,756,861	0	335,120	136,489	0	114,916,273
67.16%	%all municip.sectors of cnty	18.70%	15.11%	6.84%	74.90%		#DIV/0!	119.63%		0.43%	0.21%		9.26%