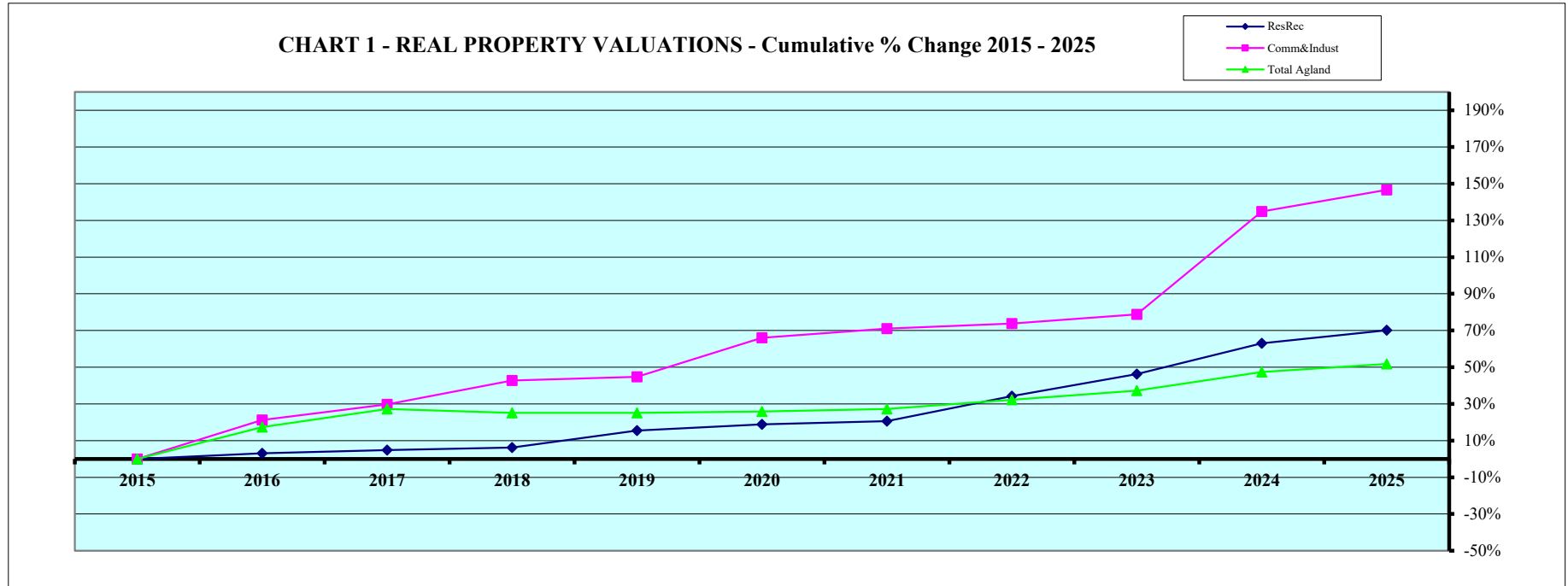


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	41,090,872	-	-	-	7,998,608	-	-	-	420,886,780	-	-	-
2016	42,356,059	1,265,187	3.08%	3.08%	9,696,292	1,697,684	21.22%	21.22%	494,074,921	73,188,141	17.39%	17.39%
2017	43,068,012	711,953	1.68%	4.81%	10,380,604	684,312	7.06%	29.78%	535,360,536	41,285,615	8.36%	27.20%
2018	43,653,598	585,586	1.36%	6.24%	11,419,787	1,039,183	10.01%	42.77%	526,784,989	-8,575,547	-1.60%	25.16%
2019	47,458,340	3,804,742	8.72%	15.50%	11,580,089	160,302	1.40%	44.78%	526,639,527	-145,462	-0.03%	25.13%
2020	48,827,529	1,369,189	2.89%	18.83%	13,282,575	1,702,486	14.70%	66.06%	529,540,052	2,900,525	0.55%	25.82%
2021	49,569,016	741,487	1.52%	20.63%	13,676,570	393,995	2.97%	70.99%	535,778,479	6,238,427	1.18%	27.30%
2022	55,179,411	5,610,395	11.32%	34.29%	13,897,645	221,075	1.62%	73.75%	556,374,734	20,596,255	3.84%	32.19%
2023	60,108,666	4,929,255	8.93%	46.28%	14,297,906	400,261	2.88%	78.75%	577,846,666	21,471,932	3.86%	37.29%
2024	66,974,261	6,865,595	11.42%	62.99%	18,780,072	4,482,166	31.35%	134.79%	620,254,469	42,407,803	7.34%	47.37%
2025	69,905,716	2,931,455	4.38%	70.12%	19,727,530	947,458	5.05%	146.64%	638,770,629	18,516,160	2.99%	51.77%

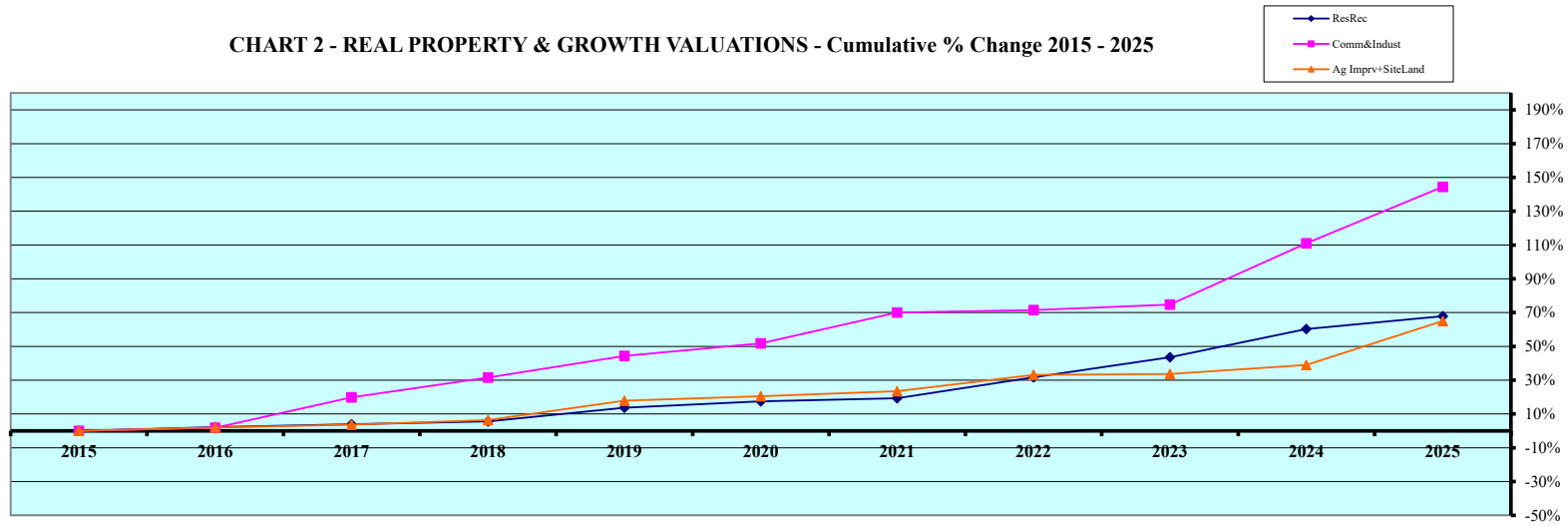
Rate Annual %chg: Residential & Recreational **5.46%** Commercial & Industrial **9.45%** Agricultural Land **4.26%**

Cnty# **35**
County **GARDEN**

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	41,090,872	399,120	0.97%	40,691,752	--	--	7,998,608	101,537	1.27%	7,897,071	--	--
2016	42,356,059	347,180	0.82%	42,008,879	2.23%	2.23%	9,696,292	1,548,785	15.97%	8,147,507	1.86%	1.86%
2017	43,068,012	338,010	0.78%	42,730,002	0.88%	3.99%	10,380,604	798,090	7.69%	9,582,514	-1.17%	19.80%
2018	43,653,598	255,481	0.59%	43,398,117	0.77%	5.61%	11,419,787	895,290	7.84%	10,524,497	1.39%	31.58%
2019	47,458,340	741,024	1.56%	46,717,316	7.02%	13.69%	11,580,089	31,310	0.27%	11,548,779	1.13%	44.38%
2020	48,827,529	563,320	1.15%	48,264,209	1.70%	17.46%	13,282,575	1,143,674	8.61%	12,138,901	4.83%	51.76%
2021	49,569,016	545,205	1.10%	49,023,811	0.40%	19.31%	13,676,570	71,105	0.52%	13,605,465	2.43%	70.10%
2022	55,179,411	1,084,300	1.97%	54,095,111	9.13%	31.65%	13,897,645	179,035	1.29%	13,718,610	0.31%	71.51%
2023	60,108,666	1,109,461	1.85%	58,999,205	6.92%	43.58%	14,297,906	320,030	2.24%	13,977,876	0.58%	74.75%
2024	66,974,261	1,097,229	1.64%	65,877,032	9.60%	60.32%	18,780,072	1,904,000	10.14%	16,876,072	18.03%	110.99%
2025	69,905,716	920,340	1.32%	68,985,376	3.00%	67.88%	19,727,530	174,779	0.89%	19,552,751	4.11%	144.45%
Rate Ann%chg	5.46%	Resid & Recreat w/o growth				4.17%	C & I w/o growth				3.35%	

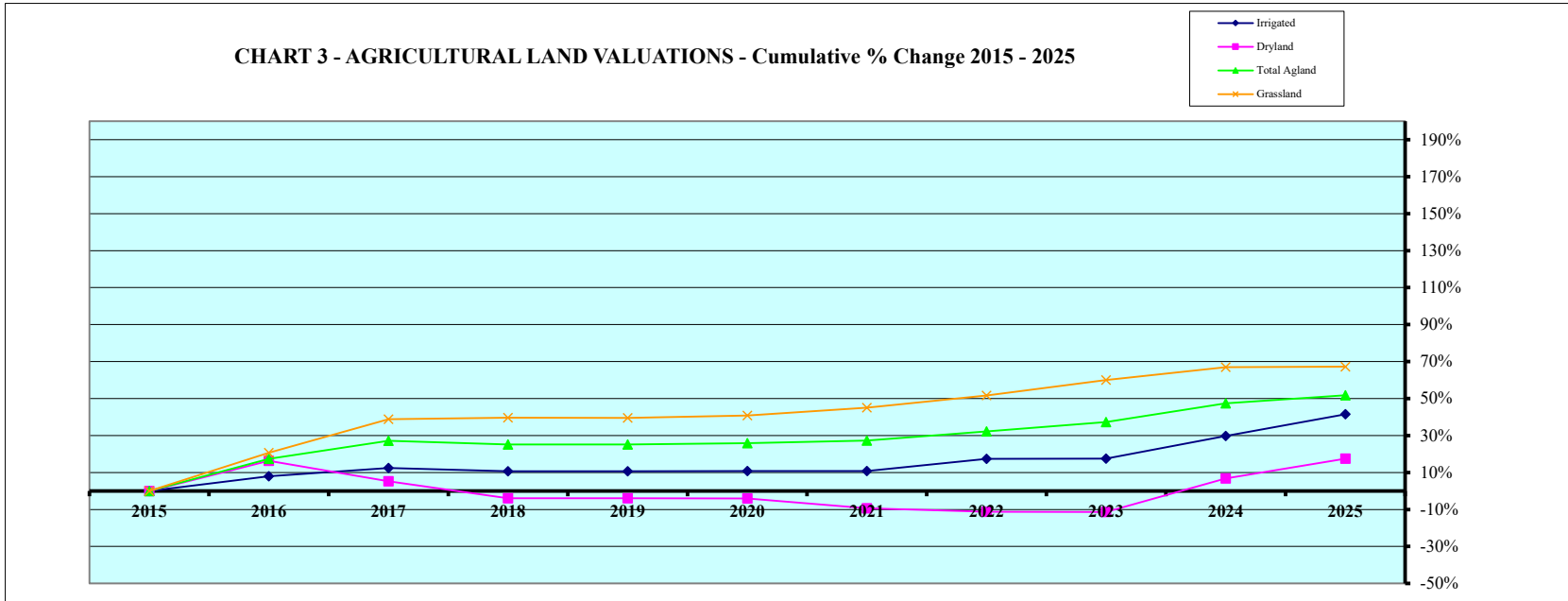
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	23,484,402	13,281,671	36,766,073	753,012	2.05%	36,013,061	--	--
2016	24,448,197	13,637,014	38,085,211	579,720	1.52%	37,505,491	2.01%	2.01%
2017	24,544,626	14,111,822	38,656,448	543,765	1.41%	38,112,683	0.07%	3.66%
2018	25,253,000	15,067,782	40,320,782	1,203,770	2.99%	39,117,012	1.19%	6.39%
2019	27,475,680	16,481,557	43,957,237	615,740	1.40%	43,341,497	7.49%	17.88%
2020	27,926,035	17,369,928	45,295,963	986,624	2.18%	44,309,339	0.80%	20.52%
2021	28,921,605	17,390,925	46,312,530	893,490	1.93%	45,419,040	0.27%	23.54%
2022	31,725,865	17,665,283	49,391,148	417,410	0.85%	48,973,738	5.75%	33.20%
2023	32,118,645	17,964,942	50,083,587	963,650	1.92%	49,119,937	-0.55%	33.60%
2024	34,177,930	18,736,635	52,914,565	1,795,661	3.39%	51,118,904	2.07%	39.04%
2025	41,206,793	21,529,433	62,736,226	2,060,738	3.28%	60,675,488	14.67%	65.03%
Rate Ann%chg	5.78%	4.95%	5.49%	Ag Imprv+Site w/o growth			3.38%	

(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# 35
County GARDEN

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	75,619,377	-	-	-	82,641,122	-	-	-	257,694,649	-	-	-
2016	81,642,928	6,023,551	7.97%	7.97%	96,177,289	13,536,167	16.38%	16.38%	310,893,569	53,198,920	20.64%	20.64%
2017	84,994,241	3,351,313	4.10%	12.40%	86,990,676	-9,186,613	-9.55%	5.26%	357,796,101	46,902,532	15.09%	38.84%
2018	83,696,616	-1,297,625	-1.53%	10.68%	79,347,037	-7,643,639	-8.79%	-3.99%	359,721,238	1,925,137	0.54%	39.59%
2019	83,643,970	-52,646	-0.06%	10.61%	79,364,907	17,870	0.02%	-3.96%	359,646,637	-74,601	-0.02%	39.56%
2020	83,769,995	126,025	0.15%	10.78%	79,323,201	-41,706	-0.05%	-4.01%	362,947,996	3,301,359	0.92%	40.84%
2021	83,762,246	-7,749	-0.01%	10.77%	74,876,695	-4,446,506	-5.61%	-9.40%	373,773,478	10,825,482	2.98%	45.05%
2022	88,761,475	4,999,229	5.97%	17.38%	73,345,766	-1,530,929	-2.04%	-11.25%	390,782,582	17,009,104	4.55%	51.65%
2023	88,823,333	61,858	0.07%	17.46%	73,259,966	-85,800	-0.12%	-11.35%	412,340,315	21,557,733	5.52%	60.01%
2024	98,072,811	9,249,478	10.41%	29.69%	88,247,320	14,987,354	20.46%	6.78%	430,363,779	18,023,464	4.37%	67.01%
2025	106,987,757	8,914,946	9.09%	41.48%	97,075,169	8,827,849	10.00%	17.47%	430,981,089	617,310	0.14%	67.24%

Rate Ann.%chg: Irrigated **3.53%** Dryland **1.62%** Grassland **5.28%**

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	895,396	-	-	-	4,036,236	-	-	-	420,886,780	-	-	-
2016	895,644	248	0.03%	0.03%	4,465,491	429,255	10.64%	10.64%	494,074,921	73,188,141	17.39%	17.39%
2017	895,795	151	0.02%	0.04%	4,683,723	218,232	4.89%	16.04%	535,360,536	41,285,615	8.36%	27.20%
2018	896,170	375	0.04%	0.09%	3,123,928	-1,559,795	-33.30%	-22.60%	526,784,989	-8,575,547	-1.60%	25.16%
2019	896,169	-1	0.00%	0.09%	3,087,844	-36,084	-1.16%	-23.50%	526,639,527	-145,462	-0.03%	25.13%
2020	896,281	112	0.01%	0.10%	2,602,579	-485,265	-15.72%	-35.52%	529,540,052	2,900,525	0.55%	25.82%
2021	896,278	-3	0.00%	0.10%	2,469,782	-132,797	-5.10%	-38.81%	535,778,479	6,238,427	1.18%	27.30%
2022	896,271	-7	0.00%	0.10%	2,588,640	118,858	4.81%	-35.86%	556,374,734	20,596,255	3.84%	32.19%
2023	896,270	-1	0.00%	0.10%	2,526,782	-61,858	-2.39%	-37.40%	577,846,666	21,471,932	3.86%	37.29%
2024	896,270	0	0.00%	0.10%	2,674,289	147,507	5.84%	-33.74%	620,254,469	42,407,803	7.34%	47.37%
2025	896,269	-1	0.00%	0.10%	2,830,345	156,056	5.84%	-29.88%	638,770,629	18,516,160	2.99%	51.77%

Cnty# **35**
County **GARDEN**

Rate Ann.%chg: Total Agric Land **4.26%**

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	75,832,743	38,623	1,963			82,854,584	105,492	785			257,798,811	874,961	295		
2016	81,694,063	38,541	2,120	7.96%	7.96%	96,594,727	105,186	918	16.92%	16.92%	310,893,451	875,437	355	20.53%	20.53%
2017	85,119,854	38,610	2,205	4.01%	12.28%	86,467,763	104,738	826	-10.10%	5.11%	358,041,598	875,882	409	15.11%	38.74%
2018	83,709,687	37,969	2,205	0.00%	12.29%	79,347,029	105,542	752	-8.93%	-4.28%	359,732,625	882,339	408	-0.26%	38.37%
2019	83,643,970	37,939	2,205	0.00%	12.29%	79,364,886	105,566	752	0.00%	-4.28%	359,646,667	882,357	408	-0.03%	38.34%
2020	83,769,929	37,939	2,208	0.15%	12.46%	79,345,609	105,525	752	0.01%	-4.27%	362,951,174	883,093	411	0.83%	39.49%
2021	83,762,479	37,936	2,208	0.00%	12.46%	74,921,440	105,570	710	-5.62%	-9.64%	373,799,421	883,044	423	2.99%	43.67%
2022	88,768,417	38,017	2,335	5.75%	18.92%	73,344,886	105,299	697	-1.85%	-11.32%	390,783,671	883,033	443	4.54%	50.20%
2023	88,823,333	38,040	2,335	0.00%	18.93%	73,321,289	105,265	697	0.00%	-11.32%	412,317,458	882,215	467	5.61%	58.62%
2024	97,779,094	38,006	2,573	10.18%	31.03%	88,239,273	105,319	838	20.29%	6.67%	430,372,925	882,141	488	4.39%	65.58%
2025	106,715,399	37,992	2,809	9.18%	43.06%	97,161,516	105,089	925	10.35%	17.72%	430,984,689	882,307	488	0.12%	65.79%

Rate Annual %chg Average Value/Acre: 3.48%

1.61%

5.27%

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	895,396	17,904	50			4,141,433	9,624	430			421,522,967	1,046,603	403		
2016	895,644	17,909	50	0.00%	0.00%	4,465,491	9,332	479	11.20%	11.20%	494,543,376	1,046,404	473	17.35%	17.35%
2017	895,796	17,912	50	0.00%	0.00%	4,924,995	9,257	532	11.18%	23.64%	535,450,006	1,046,399	512	8.27%	27.05%
2018	896,170	17,919	50	0.00%	0.00%	3,123,929	2,014	1,551	191.60%	260.53%	526,809,440	1,045,783	504	-1.56%	25.08%
2019	896,170	17,919	50	0.00%	0.00%	3,087,844	1,964	1,572	1.33%	265.33%	526,639,537	1,045,746	504	-0.03%	25.04%
2020	896,169	17,919	50	0.00%	0.00%	2,594,159	1,268	2,046	30.13%	375.40%	529,557,040	1,045,745	506	0.55%	25.73%
2021	896,273	17,922	50	0.00%	0.00%	2,509,782	1,255	2,001	-2.21%	364.89%	535,889,400	1,045,726	512	1.20%	27.24%
2022	896,273	17,922	50	0.00%	0.00%	2,588,640	1,229	2,107	5.30%	389.52%	556,381,887	1,045,499	532	3.85%	32.13%
2023	896,271	17,921	50	0.00%	0.00%	2,526,782	1,203	2,101	-0.28%	388.16%	577,885,133	1,044,645	553	3.95%	37.35%
2024	896,270	17,921	50	0.00%	0.00%	2,968,813	1,245	2,384	13.50%	454.04%	620,256,375	1,044,632	594	7.33%	47.42%
2025	896,270	17,921	50	0.00%	0.00%	2,830,344	1,130	2,504	5.02%	481.84%	638,588,218	1,044,441	611	2.97%	51.81%

35
GARDEN

Rate Annual %chg Average Value/Acre: 4.24%

(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 4

