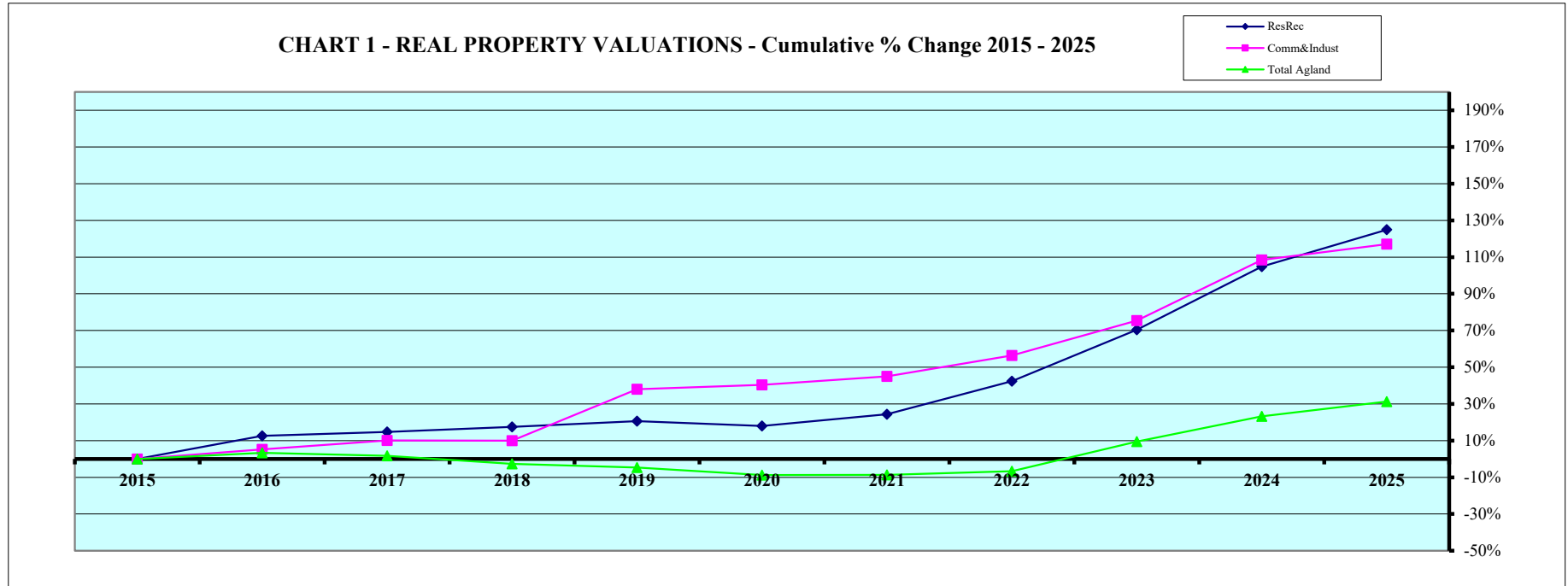


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



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	118,201,012	-	-	-	26,239,590	-	-	-	746,298,200	-	-	-
2016	133,042,105	14,841,093	12.56%	12.56%	27,595,415	1,355,825	5.17%	5.17%	771,001,320	24,703,120	3.31%	3.31%
2017	135,547,439	2,505,334	1.88%	14.68%	28,900,485	1,305,070	4.73%	10.14%	758,910,610	-12,090,710	-1.57%	1.69%
2018	138,915,666	3,368,227	2.48%	17.52%	28,854,111	-46,374	-0.16%	9.96%	726,428,055	-32,482,555	-4.28%	-2.66%
2019	142,554,781	3,639,115	2.62%	20.60%	36,204,658	7,350,547	25.47%	37.98%	711,628,044	-14,800,011	-2.04%	-4.65%
2020	139,511,120	-3,043,661	-2.14%	18.03%	36,823,359	618,701	1.71%	40.34%	680,938,399	-30,689,645	-4.31%	-8.76%
2021	147,030,692	7,519,572	5.39%	24.39%	38,054,916	1,231,557	3.34%	45.03%	681,486,066	547,667	0.08%	-8.68%
2022	168,309,935	21,279,243	14.47%	42.39%	41,051,926	2,997,010	7.88%	56.45%	696,491,355	15,005,289	2.20%	-6.67%
2023	201,374,754	33,064,819	19.65%	70.37%	46,024,348	4,972,422	12.11%	75.40%	817,427,934	120,936,579	17.36%	9.53%
2024	242,113,707	40,738,953	20.23%	104.83%	54,684,488	8,660,140	18.82%	108.40%	919,294,623	101,866,689	12.46%	23.18%
2025	265,840,194	23,726,487	9.80%	124.91%	56,952,735	2,268,247	4.15%	117.05%	979,778,839	60,484,216	6.58%	31.29%

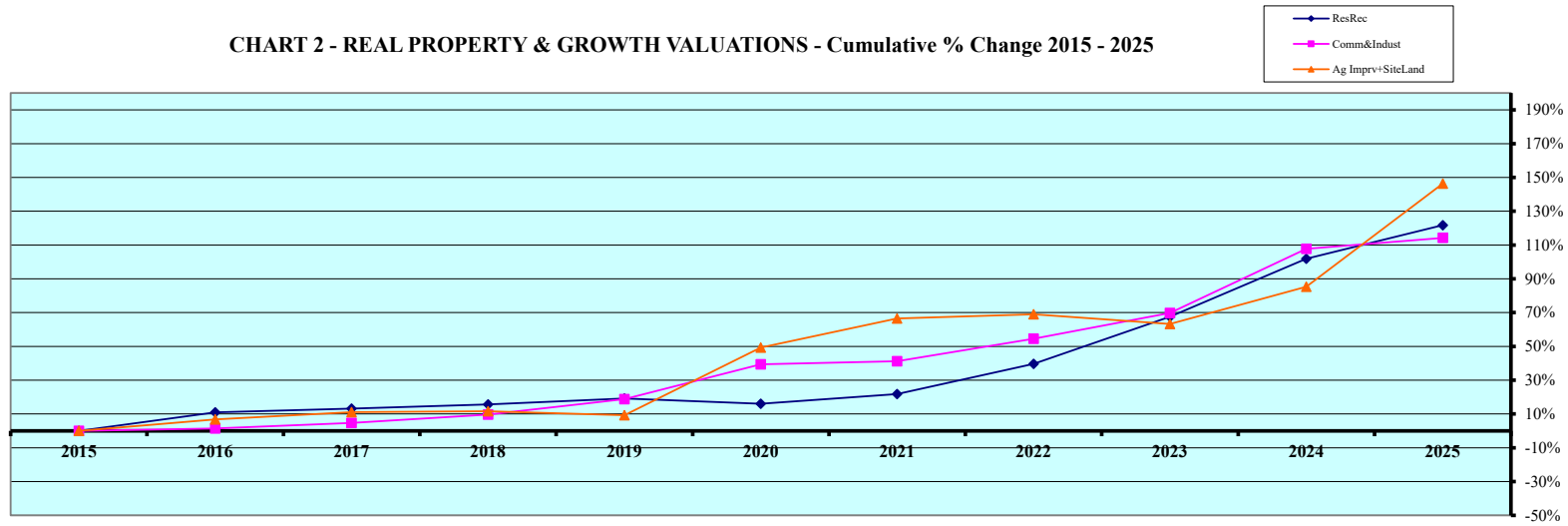
Rate Annual %chg: Residential & Recreational **8.44%** Commercial & Industrial **8.06%** Agricultural Land **2.76%**

Cnty# **42**  
County **HARLAN**

**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	118,201,012	1,976,790	1.67%	116,224,222	--	--	26,239,590	492,752	1.88%	25,746,838	--	--
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	10.99%	27,595,415	988,274	3.58%	26,607,141	1.40%	1.40%
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	13.19%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	4.75%
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	15.69%	28,854,111	66,485	0.23%	28,787,626	-0.39%	9.71%
2019	142,554,781	1,713,147	1.20%	140,841,634	1.39%	19.15%	36,204,658	5,038,245	13.92%	31,166,413	8.01%	18.78%
2020	139,511,120	2,365,594	1.70%	137,145,526	-3.79%	16.03%	36,823,359	234,706	0.64%	36,588,653	1.06%	39.44%
2021	147,030,692	3,079,281	2.09%	143,951,411	3.18%	21.79%	38,054,916	1,001,023	2.63%	37,053,893	0.63%	41.21%
2022	168,309,935	3,225,551	1.92%	165,084,384	12.28%	39.66%	41,051,926	488,245	1.19%	40,563,681	6.59%	54.59%
2023	201,374,754	3,235,432	1.61%	198,139,322	17.72%	67.63%	46,024,348	1,473,628	3.20%	44,550,720	8.52%	69.78%
2024	242,113,707	3,504,530	1.45%	238,609,177	18.49%	101.87%	54,684,488	154,992	0.28%	54,529,496	18.48%	107.81%
2025	265,840,194	3,705,688	1.39%	262,134,506	8.27%	121.77%	56,952,735	743,818	1.31%	56,208,917	2.79%	114.21%
Rate Ann%chg	8.44%	Resid & Recreat w/o growth				7.00%	C & I w/o growth				4.67%	

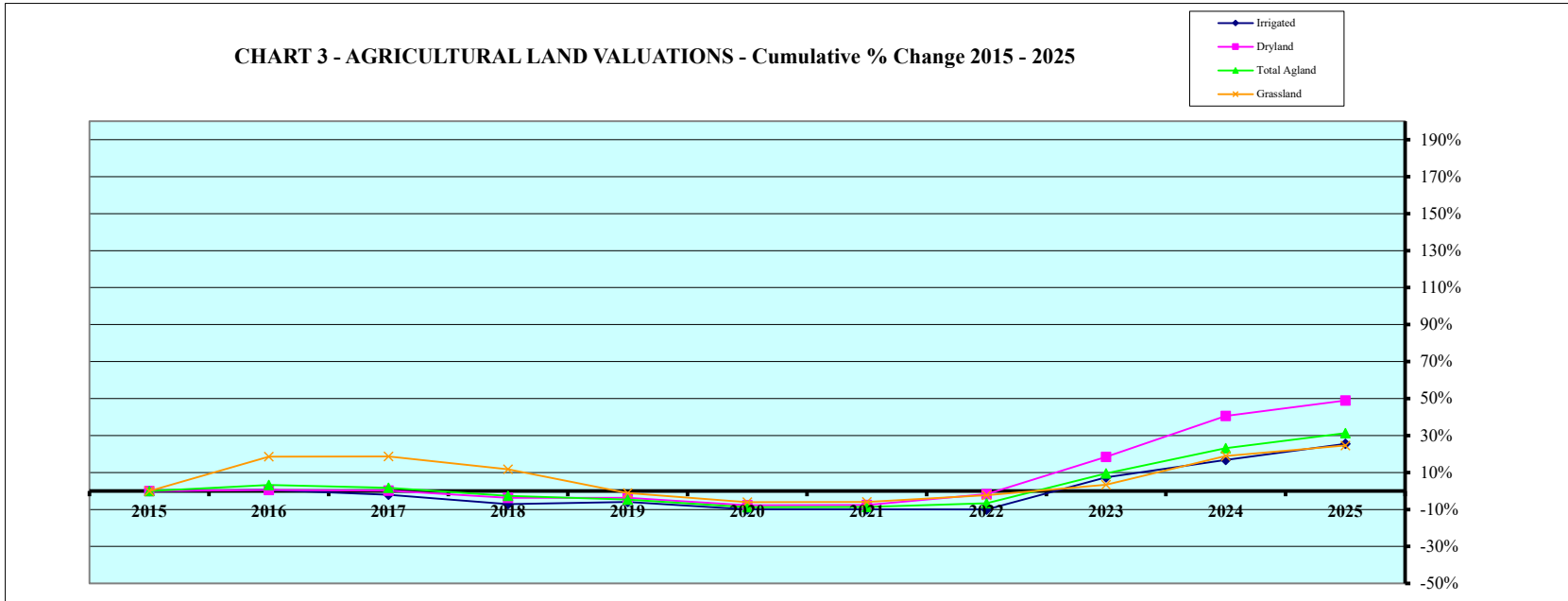
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	--	--
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	6.81%
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	11.09%
2018	24,365,115	14,431,335	38,796,450	261,725	0.67%	38,534,725	-1.72%	11.64%
2019	23,298,319	15,208,053	38,506,372	798,311	2.07%	37,708,061	-2.81%	9.25%
2020	35,781,392	16,256,939	52,038,331	492,146	0.95%	51,546,185	33.86%	49.34%
2021	38,744,062	19,736,073	58,480,135	999,706	1.71%	57,480,429	10.46%	66.53%
2022	38,986,635	20,394,314	59,380,949	1,026,604	1.73%	58,354,345	-0.22%	69.07%
2023	39,261,371	20,370,914	59,632,285	3,277,567	5.50%	56,354,718	-5.10%	63.27%
2024	39,113,094	25,960,957	65,074,051	1,123,881	1.73%	63,950,170	7.24%	85.28%
2025	44,417,078	43,041,884	87,458,962	2,433,041	2.78%	85,025,921	30.66%	146.34%
Rate Ann%chg	7.22%	13.25%	9.74%	Ag Imprv+Site w/o growth			7.84%	

(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# 42  
County HARLAN

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	441,021,515	-	-	-	189,506,555	-	-	-	115,290,230	-	-	-
2016	443,247,230	2,225,715	0.50%	0.50%	190,529,975	1,023,420	0.54%	0.54%	136,744,915	21,454,685	18.61%	18.61%
2017	431,755,325	-11,491,905	-2.59%	-2.10%	189,887,870	-642,105	-0.34%	0.20%	136,788,115	43,200	0.03%	18.65%
2018	409,624,290	-22,131,035	-5.13%	-7.12%	182,603,230	-7,284,640	-3.84%	-3.64%	128,772,950	-8,015,165	-5.86%	11.69%
2019	414,704,809	5,080,519	1.24%	-5.97%	182,429,275	-173,955	-0.10%	-3.73%	114,019,660	-14,753,290	-11.46%	-1.10%
2020	397,280,218	-17,424,591	-4.20%	-9.92%	174,853,983	-7,575,292	-4.15%	-7.73%	108,299,298	-5,720,362	-5.02%	-6.06%
2021	397,331,998	51,780	0.01%	-9.91%	175,155,795	301,812	0.17%	-7.57%	108,485,973	186,675	0.17%	-5.90%
2022	396,900,558	-431,440	-0.11%	-10.00%	186,408,637	11,252,842	6.42%	-1.63%	112,670,260	4,184,287	3.86%	-2.27%
2023	473,318,802	76,418,244	19.25%	7.32%	224,434,209	38,025,572	20.40%	18.43%	119,163,823	6,493,563	5.76%	3.36%
2024	515,267,353	41,948,551	8.86%	16.83%	266,447,001	42,012,792	18.72%	40.60%	137,070,269	17,906,446	15.03%	18.89%
2025	553,359,305	38,091,952	7.39%	25.47%	282,238,213	15,791,212	5.93%	48.93%	143,671,271	6,601,002	4.82%	24.62%

Rate Ann.%chg: Irrigated **2.30%** Dryland **4.06%** Grassland **2.23%**

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	479,900	-	-	-	0	-	-	-	746,298,200	-	-	-
2016	479,200	-700	-0.15%	-0.15%	0	0	-	-	771,001,320	24,703,120	3.31%	3.31%
2017	479,300	100	0.02%	-0.13%	0	0	-	-	758,910,610	-12,090,710	-1.57%	1.69%
2018	478,900	-400	-0.08%	-0.21%	4,948,685	4,948,685	-	-	726,428,055	-32,482,555	-4.28%	-2.66%
2019	474,300	-4,600	-0.96%	-1.17%	0	-4,948,685	-100.00%	-	711,628,044	-14,800,011	-2.04%	-4.65%
2020	504,900	30,600	6.45%	5.21%	0	0	-	-	680,938,399	-30,689,645	-4.31%	-8.76%
2021	512,300	7,400	1.47%	6.75%	0	0	-	-	681,486,066	547,667	0.08%	-8.68%
2022	511,900	-400	-0.08%	6.67%	0	0	-	-	696,491,355	15,005,289	2.20%	-6.67%
2023	511,100	-800	-0.16%	6.50%	0	0	-	-	817,427,934	120,936,579	17.36%	9.53%
2024	510,000	-1,100	-0.22%	6.27%	0	0	-	-	919,294,623	101,866,689	12.46%	23.18%
2025	510,050	50	0.01%	6.28%	0	0	-	-	979,778,839	60,484,216	6.58%	31.29%

Cnty# **42**  
County **HARLAN**

Rate Ann.%chg: Total Agric Land **2.76%**

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	441,050,635	103,389	4,266			189,521,200	97,079	1,952			115,290,230	115,257	1,000		
2016	442,771,605	103,801	4,266	-0.01%	-0.01%	191,189,350	98,217	1,947	-0.29%	-0.29%	136,211,515	113,777	1,197	19.68%	19.68%
2017	431,899,675	103,880	4,158	-2.53%	-2.54%	189,860,640	98,008	1,937	-0.48%	-0.77%	136,756,915	113,964	1,200	0.24%	19.97%
2018	409,846,435	102,622	3,994	-3.94%	-6.38%	182,452,100	98,054	1,861	-3.95%	-4.69%	128,760,520	113,937	1,130	-5.82%	12.98%
2019	414,691,444	103,931	3,990	-0.09%	-6.47%	182,437,055	97,979	1,862	0.07%	-4.62%	114,009,660	114,010	1,000	-11.51%	-0.03%
2020	397,230,888	103,873	3,824	-4.16%	-10.36%	174,857,448	98,097	1,782	-4.27%	-8.69%	108,306,898	114,007	950	-5.00%	-5.03%
2021	397,186,870	103,890	3,823	-0.03%	-10.38%	174,934,309	98,137	1,783	0.00%	-8.69%	108,364,848	114,068	950	0.00%	-5.03%
2022	396,524,344	103,814	3,820	-0.09%	-10.46%	186,065,762	99,645	1,867	4.75%	-4.35%	112,618,260	112,618	1,000	5.26%	-0.03%
2023	480,820,744	103,653	4,639	21.45%	8.74%	224,631,489	100,264	2,240	19.98%	14.76%	119,059,476	112,320	1,060	6.00%	5.97%
2024	515,233,697	103,695	4,969	7.11%	16.47%	266,762,420	100,361	2,658	18.64%	36.15%	137,054,409	112,340	1,220	15.09%	21.96%
2025	553,630,996	103,869	5,330	7.27%	24.94%	282,457,622	100,030	2,824	6.23%	44.64%	143,661,671	112,236	1,280	4.92%	27.96%

Rate Annual %chg Average Value/Acre: 2.30%

4.07%

2.22%

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	479,900	4,799	100			0	0				746,341,965	320,523	2,329		
2016	474,600	4,746	100	0.00%	0.00%	0	0				770,647,070	320,540	2,404	3.25%	3.25%
2017	478,700	4,787	100	0.00%	0.00%	0	0				758,995,930	320,638	2,367	-1.54%	1.66%
2018	478,900	4,789	100	0.00%	0.00%	4,948,685	1,297	3,815			726,486,640	320,698	2,265	-4.30%	-2.71%
2019	474,300	4,743	100	0.00%	0.00%	0	0				711,612,459	320,663	2,219	-2.04%	-4.69%
2020	503,800	5,038	100	0.00%	0.00%	0	0				680,899,034	321,015	2,121	-4.42%	-8.91%
2021	512,300	5,123	100	0.00%	0.00%	0	0				680,998,327	321,219	2,120	-0.05%	-8.95%
2022	511,900	5,119	100	0.00%	0.00%	0	0				695,720,266	321,196	2,166	2.17%	-6.98%
2023	511,100	5,111	100	0.00%	0.00%	0	0				825,022,809	321,348	2,567	18.53%	10.26%
2024	510,000	5,100	100	0.00%	0.00%	0	0				919,560,526	321,495	2,860	11.41%	22.84%
2025	510,000	5,100	100	0.00%	0.00%	0	0				980,260,289	321,234	3,052	6.69%	31.05%

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HARLAN

Rate Annual %chg Average Value/Acre: 2.76%

(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
3,073	HARLAN	60,140,908	9,599,265	11,257,919	244,770,377	56,952,735	0	21,069,817	979,778,839	44,417,078	43,041,884	3,761,980	1,474,790,802
cnty sectorvalue % of total value:		4.08%	0.65%	0.76%	16.60%	3.86%		1.43%	66.44%	3.01%	2.92%	0.26%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,043	ALMA	1,683,103	927,220	87,678	83,107,484	0	0	26,862,313	0	64,548	0	0	112,732,346
33.94%	%sector of county sector	2.80%	9.66%	0.78%	33.95%			127.49%		0.15%			7.64%
	%sector of municipality	1.49%	0.82%	0.08%	73.72%			23.83%		0.06%			100.00%
341	ORLEANS	106,291	744,824	85,014	15,068,349	0	0	1,833,967	0	7,268	4,000	0	17,849,713
11.10%	%sector of county sector	0.18%	7.76%	0.76%	6.16%			8.70%		0.02%	0.01%		1.21%
	%sector of municipality	0.60%	4.17%	0.48%	84.42%			10.27%		0.04%	0.02%		100.00%
718	OXFORD	131,069	214,945	422,833	7,402,330	0	35,000	614,853	0	118,991	46,391	0	8,986,412
23.36%	%sector of county sector	0.22%	2.24%	3.76%	3.02%			2.92%		0.27%	0.11%		0.61%
	%sector of municipality	1.46%	2.39%	4.71%	82.37%		0.39%	6.84%		1.32%	0.52%		100.00%
22	RAGAN	39,113	271,730	25,797	1,218,799	0	0	3,152,409	0	221,313	4,368	0	4,933,529
0.72%	%sector of county sector	0.07%	2.83%	0.23%	0.50%			14.96%		0.50%	0.01%		0.33%
	%sector of municipality	0.79%	5.51%	0.52%	24.70%			63.90%		4.49%	0.09%		100.00%
134	REPUBLICAN CITY	24,264	483,854	64,298	29,376,701	265,466	0	2,926,817	0	0	0	0	33,141,400
4.36%	%sector of county sector	0.04%	5.04%	0.57%	12.00%	0.47%		13.89%					2.25%
	%sector of municipality	0.07%	1.46%	0.19%	88.64%	0.80%		8.83%					100.00%
158	STAMFORD	22,135	261,839	42,835	5,502,651	0	76,145	543,169	0	8,886	622	0	6,458,282
5.14%	%sector of county sector	0.04%	2.73%	0.38%	2.25%			2.58%		0.02%	0.00%		0.44%
	%sector of municipality	0.34%	4.05%	0.66%	85.20%		1.18%	8.41%		0.14%	0.01%		100.00%
	%sector of county sector												
	%sector of municipality												
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2,417	Total Municipalities	2,005,975	2,904,412	728,455	141,676,319	265,466	111,145	35,933,531	0	421,006	55,381	0	184,101,688
78.65%	%all municip.sectors of cnty	3.34%	30.26%	6.47%	57.88%	0.47%	#DIV/0!	170.55%		0.95%	0.13%		12.48%