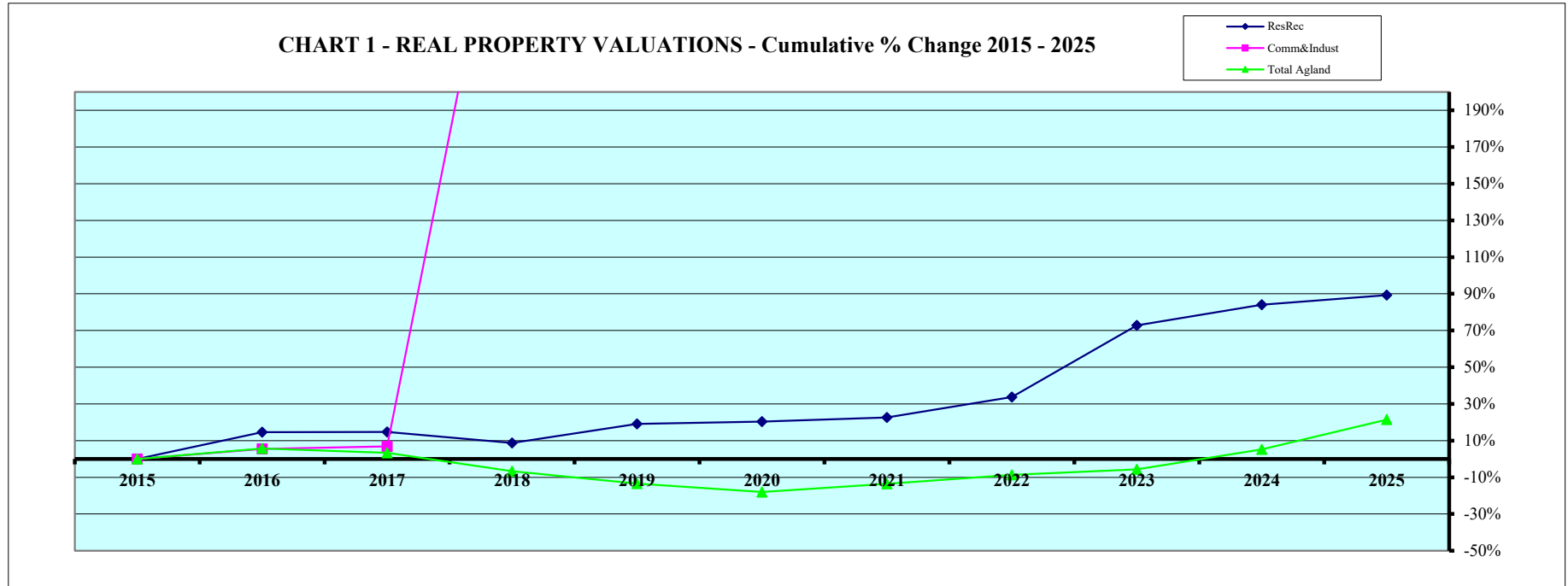


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	9,433,532	-	-	-	2,124,625	-	-	-	466,606,880	-	-	-
2016	10,809,705	1,376,173	14.59%	14.59%	2,239,965	115,340	5.43%	5.43%	493,290,281	26,683,401	5.72%	5.72%
2017	10,820,030	10,325	0.10%	14.70%	2,269,563	29,598	1.32%	6.82%	482,461,115	-10,829,166	-2.20%	3.40%
2018	10,254,155	-565,875	-5.23%	8.70%	9,496,603	7,227,040	318.43%	346.98%	435,472,405	-46,988,710	-9.74%	-6.67%
2019	11,237,755	983,600	9.59%	19.13%	9,496,603	0	0.00%	346.98%	403,933,340	-31,539,065	-7.24%	-13.43%
2020	11,352,285	114,530	1.02%	20.34%	9,529,378	32,775	0.35%	348.52%	382,641,840	-21,291,500	-5.27%	-17.99%
2021	11,568,399	216,114	1.90%	22.63%	9,732,510	203,132	2.13%	358.08%	403,242,360	20,600,520	5.38%	-13.58%
2022	12,620,749	1,052,350	9.10%	33.79%	9,826,305	93,795	0.96%	362.50%	426,250,445	23,008,085	5.71%	-8.65%
2023	16,305,490	3,684,741	29.20%	72.85%	10,808,705	982,400	10.00%	408.73%	440,010,330	13,759,885	3.23%	-5.70%
2024	17,363,865	1,058,375	6.49%	84.07%	11,099,970	291,265	2.69%	422.44%	490,844,825	50,834,495	11.55%	5.19%
2025	17,855,065	491,200	2.83%	89.27%	13,985,080	2,885,110	25.99%	558.24%	566,571,070	75,726,245	15.43%	21.42%

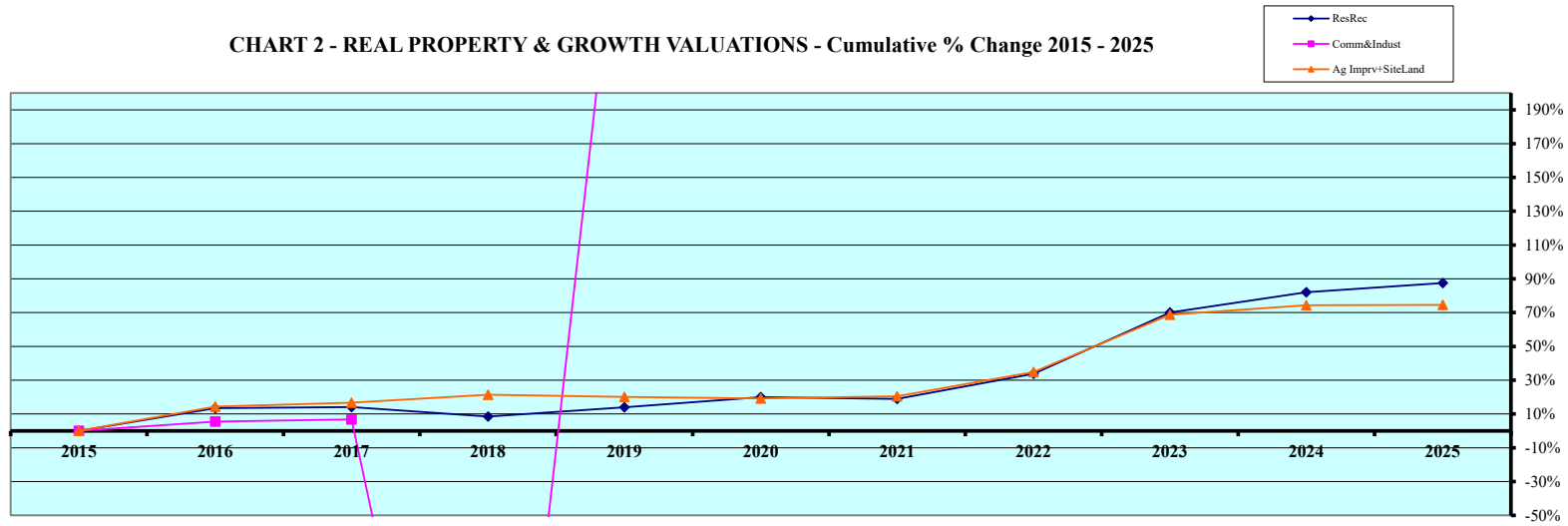
Rate Annual %chg: Residential & Recreational **6.59%** Commercial & Industrial **20.74%** Agricultural Land **1.96%**

Cnty# **43**
County **HAYES**

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	9,433,532	20,525	0.22%	9,413,007	--	--	2,124,625	102,105	4.81%	2,022,520	--	--
2016	10,809,705	104,210	0.96%	10,705,495	13.48%	13.48%	2,239,965	0	0.00%	2,239,965	5.43%	5.43%
2017	10,820,030	51,875	0.48%	10,768,155	-0.38%	14.15%	2,269,563	0	0.00%	2,269,563	1.32%	6.82%
2018	10,254,155	15,190	0.15%	10,238,965	-5.37%	8.54%	9,496,603	15,178,430	159.83%	-5,681,827	-350.35%	-367.43%
2019	11,237,755	483,375	4.30%	10,754,380	4.88%	14.00%	9,496,603	0	0.00%	9,496,603	0.00%	346.98%
2020	11,352,285	40,620	0.36%	11,311,665	0.66%	19.91%	9,529,378	49,010	0.51%	9,480,368	-0.17%	346.21%
2021	11,568,399	352,300	3.05%	11,216,099	-1.20%	18.90%	9,732,510	133,535	1.37%	9,598,975	0.73%	351.80%
2022	12,620,749	0	0.00%	12,620,749	9.10%	33.79%	9,826,305	51,200	0.52%	9,775,105	0.44%	360.09%
2023	16,305,490	258,675	1.59%	16,046,815	27.15%	70.10%	10,808,705	618,230	5.72%	10,190,475	3.71%	379.64%
2024	17,363,865	185,925	1.07%	17,177,940	5.35%	82.09%	11,099,970	367,625	3.31%	10,732,345	-0.71%	405.14%
2025	17,855,065	165,755	0.93%	17,689,310	1.87%	87.52%	13,985,080	541,410	3.87%	13,443,670	21.11%	532.75%
Rate Ann%chg	6.59%		Resid & Recreat w/o growth			5.55%	20.74%		C & I w/o growth			-31.85%

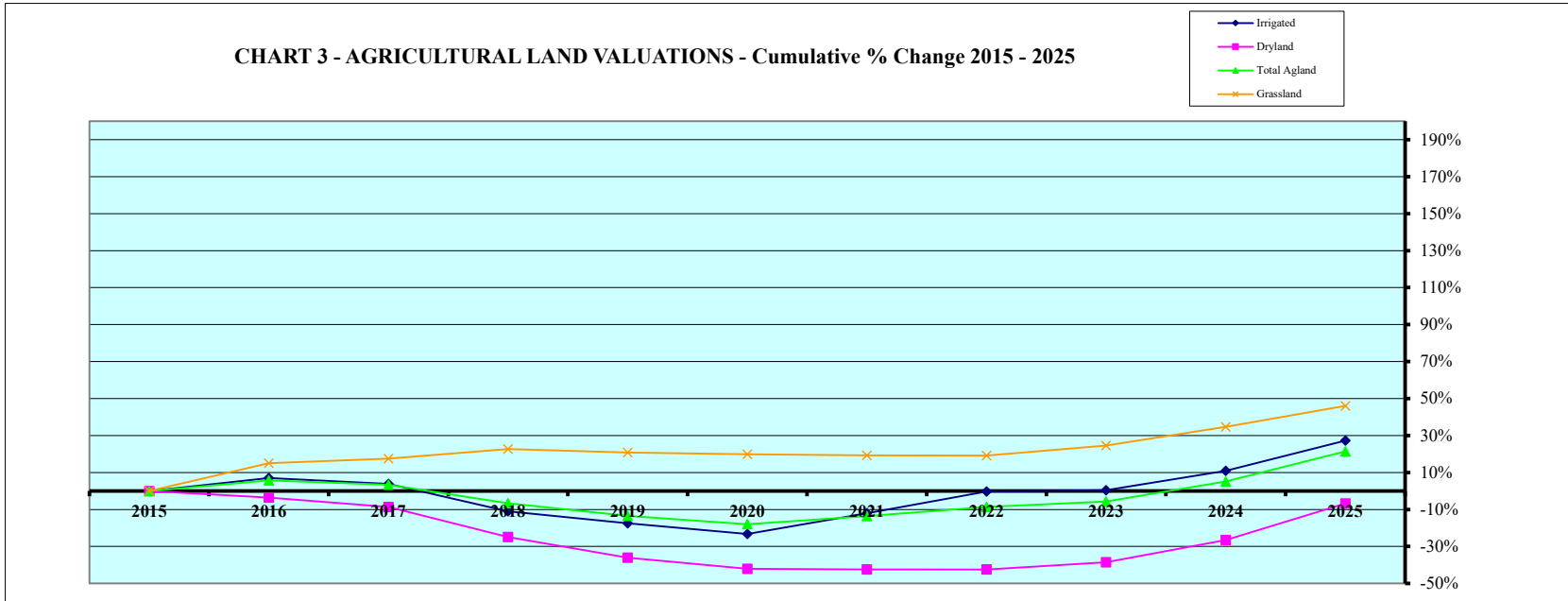
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	12,654,883	13,197,418	25,852,301	545,476	2.11%	25,306,825	--	--
2016	16,469,860	13,939,330	30,409,190	860,535	2.83%	29,548,655	14.30%	14.30%
2017	16,652,240	13,987,745	30,639,985	464,225	1.52%	30,175,760	-0.77%	16.72%
2018	17,385,865	14,185,560	31,571,425	191,620	0.61%	31,379,805	2.41%	21.38%
2019	16,951,560	14,139,255	31,090,815	50,000	0.16%	31,040,815	-1.68%	20.07%
2020	16,860,455	14,412,845	31,273,300	466,280	1.49%	30,807,020	-0.91%	19.17%
2021	16,908,950	14,412,080	31,321,030	169,790	0.54%	31,151,240	-0.39%	20.50%
2022	20,441,785	14,521,635	34,963,420	114,890	0.33%	34,848,530	11.26%	34.80%
2023	27,933,750	15,790,085	43,723,835	97,655	0.22%	43,626,180	24.78%	68.75%
2024	28,893,920	16,604,680	45,498,600	420,055	0.92%	45,078,545	3.10%	74.37%
2025	29,445,655	16,750,015	46,195,670	1,065,815	2.31%	45,129,855	-0.81%	74.57%
Rate Ann%chg	8.81%	2.41%	5.98%	Ag Imprv+Site w/o growth		5.13%		

(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# 43
County HAYES

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	195,864,390	-	-	-	149,360,835	-	-	-	121,337,765	-	-	-
2016	209,523,810	13,659,420	6.97%	6.97%	144,099,135	-5,261,700	-3.52%	-3.52%	139,523,965	18,186,200	14.99%	14.99%
2017	203,277,610	-6,246,200	-2.98%	3.78%	136,447,150	-7,651,985	-5.31%	-8.65%	142,548,840	3,024,875	2.17%	17.48%
2018	174,234,345	-29,043,265	-14.29%	-11.04%	112,161,600	-24,285,550	-17.80%	-24.91%	148,802,325	6,253,485	4.39%	22.63%
2019	161,690,725	-12,543,620	-7.20%	-17.45%	95,406,725	-16,754,875	-14.94%	-36.12%	146,560,820	-2,241,505	-1.51%	20.79%
2020	150,329,410	-11,361,315	-7.03%	-23.25%	86,529,275	-8,877,450	-9.30%	-42.07%	145,492,920	-1,067,900	-0.73%	19.91%
2021	172,233,695	21,904,285	14.57%	-12.06%	86,047,595	-481,680	-0.56%	-42.39%	144,670,820	-822,100	-0.57%	19.23%
2022	195,416,725	23,183,030	13.46%	-0.23%	85,905,950	-141,645	-0.16%	-42.48%	144,638,250	-32,570	-0.02%	19.20%
2023	196,689,710	1,272,985	0.65%	0.42%	91,746,125	5,840,175	6.80%	-38.57%	151,140,215	6,501,965	4.50%	24.56%
2024	217,285,605	20,595,895	10.47%	10.94%	109,730,020	17,983,895	19.60%	-26.53%	163,399,345	12,259,130	8.11%	34.66%
2025	249,214,185	31,928,580	14.69%	27.24%	139,342,570	29,612,550	26.99%	-6.71%	177,180,920	13,781,575	8.43%	46.02%

Rate Ann.%chg: Irrigated **2.44%** Dryland **-0.69%** Grassland **3.86%**

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	17,470	-	-	-	26,420	-	-	-	466,606,880	-	-	-
2016	9,761	-7,709	-44.13%	-44.13%	133,610	107,190	405.72%	405.72%	493,290,281	26,683,401	5.72%	5.72%
2017	2,445	-7,316	-74.95%	-86.00%	185,070	51,460	38.52%	600.49%	482,461,115	-10,829,166	-2.20%	3.40%
2018	1,690	-755	-30.88%	-90.33%	272,445	87,375	47.21%	931.21%	435,472,405	-46,988,710	-9.74%	-6.67%
2019	1,690	0	0.00%	-90.33%	273,380	935	0.34%	934.75%	403,933,340	-31,539,065	-7.24%	-13.43%
2020	16,855	15,165	897.34%	-3.52%	273,380	0	0.00%	934.75%	382,641,840	-21,291,500	-5.27%	-17.99%
2021	16,855	0	0.00%	-3.52%	273,395	15	0.01%	934.80%	403,242,360	20,600,520	5.38%	-13.58%
2022	16,850	-5	-0.03%	-3.55%	272,670	-725	-0.27%	932.06%	426,250,445	23,008,085	5.71%	-8.65%
2023	16,850	0	0.00%	-3.55%	417,430	144,760	53.09%	1479.98%	440,010,330	13,759,885	3.23%	-5.70%
2024	16,850	0	0.00%	-3.55%	413,005	-4,425	-1.06%	1463.23%	490,844,825	50,834,495	11.55%	5.19%
2025	197,870	181,020	1074.30%	1032.63%	635,525	222,520	53.88%	2305.47%	566,571,070	75,726,245	15.43%	21.42%

Cnty# **43**
County **HAYES**

Rate Ann.%chg: Total Agric Land **1.96%**

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	194,031,675	67,238	2,886			150,450,715	111,411	1,350			120,939,045	272,844	443		
2016	208,782,060	68,962	3,028	4.91%	4.91%	144,951,840	109,072	1,329	-1.59%	-1.59%	139,473,575	271,056	515	16.09%	16.09%
2017	203,251,635	68,715	2,958	-2.30%	2.50%	136,708,820	103,857	1,316	-0.95%	-2.52%	142,379,265	274,587	519	0.77%	16.98%
2018	173,874,695	68,831	2,526	-14.60%	-12.46%	114,815,360	102,780	1,117	-15.13%	-17.28%	146,609,430	274,842	533	2.88%	20.34%
2019	161,707,580	68,818	2,350	-6.98%	-18.57%	95,425,935	100,328	951	-14.86%	-29.57%	146,543,900	277,311	528	-0.93%	19.22%
2020	150,329,410	69,123	2,175	-7.45%	-24.64%	86,529,275	100,339	862	-9.33%	-36.14%	145,492,925	276,369	526	-0.38%	18.77%
2021	172,824,515	69,092	2,501	15.02%	-13.32%	86,443,965	100,218	863	0.02%	-36.13%	145,419,755	276,567	526	-0.12%	18.62%
2022	195,075,635	68,892	2,832	13.20%	-1.88%	85,921,600	99,586	863	0.03%	-36.11%	144,701,680	275,340	526	-0.05%	18.56%
2023	196,829,740	69,512	2,832	0.00%	-1.88%	91,710,785	99,535	921	6.79%	-31.77%	151,134,010	274,759	550	4.67%	24.10%
2024	217,282,375	69,570	3,123	10.30%	8.23%	109,873,125	99,456	1,105	19.90%	-18.19%	163,827,690	275,046	596	8.29%	34.38%
2025	249,202,775	67,636	3,684	17.97%	27.68%	139,249,110	99,170	1,404	27.10%	3.98%	177,231,275	277,006	640	7.42%	44.34%

Rate Annual %chg Average Value/Acre: 2.53% -0.77% 3.90%

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	9,125	364	25			16,075	33	490			465,446,635	451,890	1,030		
2016	10,046	178	56	124.87%	124.87%	113,560	232	490	-0.01%	-0.01%	493,331,081	449,499	1,098	6.55%	6.55%
2017	2,445	98	25	-55.62%	-0.21%	185,070	378	490	0.00%	-0.01%	482,527,235	447,634	1,078	-1.78%	4.66%
2018	1,690	68	25	-0.27%	-0.48%	274,375	560	490	0.00%	-0.01%	435,575,550	447,080	974	-9.62%	-5.41%
2019	1,690	68	25	0.00%	-0.48%	272,445	556	490	0.00%	-0.02%	403,951,550	447,081	904	-7.26%	-12.28%
2020	16,855	674	25	0.28%	-0.20%	273,380	558	490	0.00%	-0.02%	382,641,845	447,063	856	-5.27%	-16.90%
2021	16,855	674	25	0.00%	-0.20%	273,395	558	490	0.00%	-0.02%	404,978,485	447,109	906	5.83%	-12.06%
2022	16,855	674	25	0.00%	-0.20%	272,670	556	490	0.00%	-0.02%	425,988,440	445,048	957	5.67%	-7.07%
2023	16,850	674	25	-0.03%	-0.23%	417,430	556	750	53.09%	53.07%	440,108,815	445,036	989	3.32%	-3.99%
2024	16,850	674	25	0.00%	-0.23%	417,430	556	750	0.00%	53.07%	491,417,470	445,301	1,104	11.59%	7.14%
2025	197,870	674	294	1074.30%	1071.62%	635,525	557	1,142	52.18%	132.93%	566,516,555	445,042	1,273	15.35%	23.59%

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HAYES

Rate Annual %chg Average Value/Acre: 1.98%

(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

