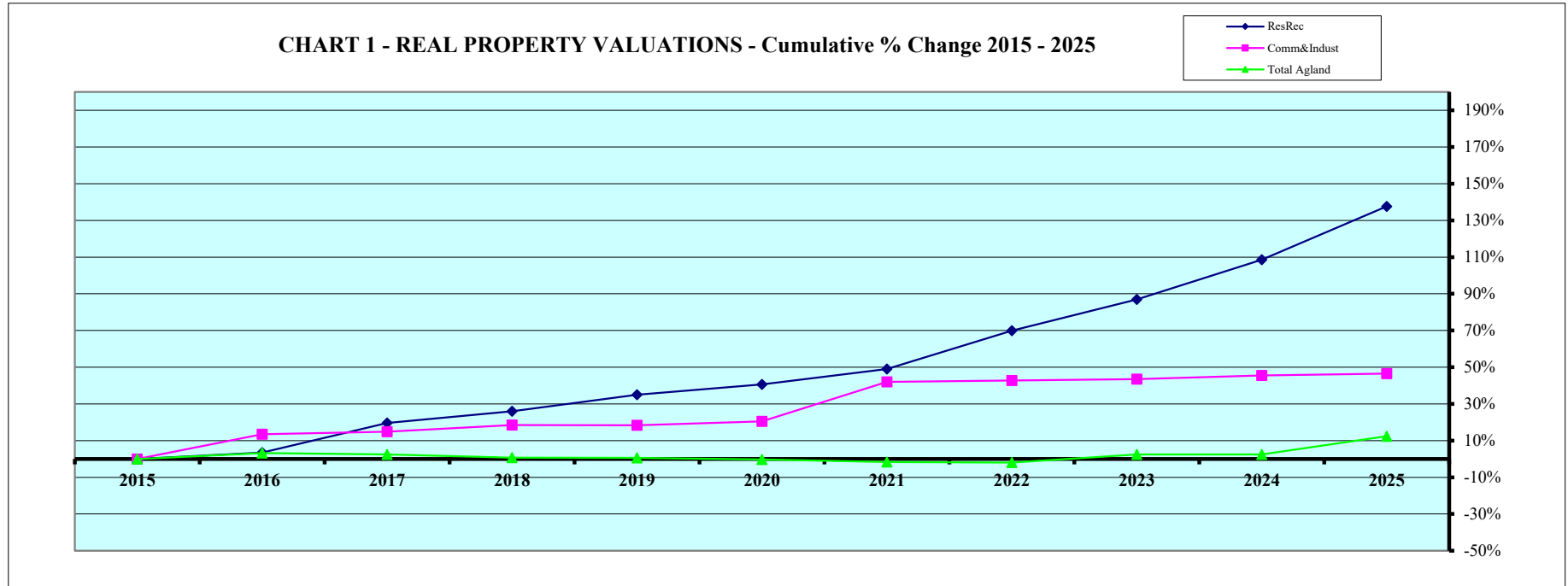


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	204,444,175	-	-	-	37,395,066	-	-	-	866,831,944	-	-	-
2016	211,522,217	7,078,042	3.46%	3.46%	42,445,569	5,050,503	13.51%	13.51%	894,949,900	28,117,956	3.24%	3.24%
2017	244,532,836	33,010,619	15.61%	19.61%	42,935,611	490,042	1.15%	14.82%	888,295,102	-6,654,798	-0.74%	2.48%
2018	257,600,841	13,068,005	5.34%	26.00%	44,308,548	1,372,937	3.20%	18.49%	873,283,535	-15,011,567	-1.69%	0.74%
2019	275,995,470	18,394,629	7.14%	35.00%	44,248,624	-59,924	-0.14%	18.33%	871,576,502	-1,707,033	-0.20%	0.55%
2020	287,531,968	11,536,498	4.18%	40.64%	45,052,230	803,606	1.82%	20.48%	864,756,150	-6,820,352	-0.78%	-0.24%
2021	304,521,644	16,989,676	5.91%	48.95%	53,095,859	8,043,629	17.85%	41.99%	852,465,029	-12,291,121	-1.42%	-1.66%
2022	347,272,617	42,750,973	14.04%	69.86%	53,396,469	300,610	0.57%	42.79%	849,713,543	-2,751,486	-0.32%	-1.97%
2023	382,105,349	34,832,732	10.03%	86.90%	53,685,977	289,508	0.54%	43.56%	887,938,641	38,225,098	4.50%	2.43%
2024	426,387,597	44,282,248	11.59%	108.56%	54,418,932	732,955	1.37%	45.52%	888,223,581	284,940	0.03%	2.47%
2025	485,854,537	59,466,940	13.95%	137.65%	54,789,795	370,863	0.68%	46.52%	974,356,971	86,133,390	9.70%	12.40%

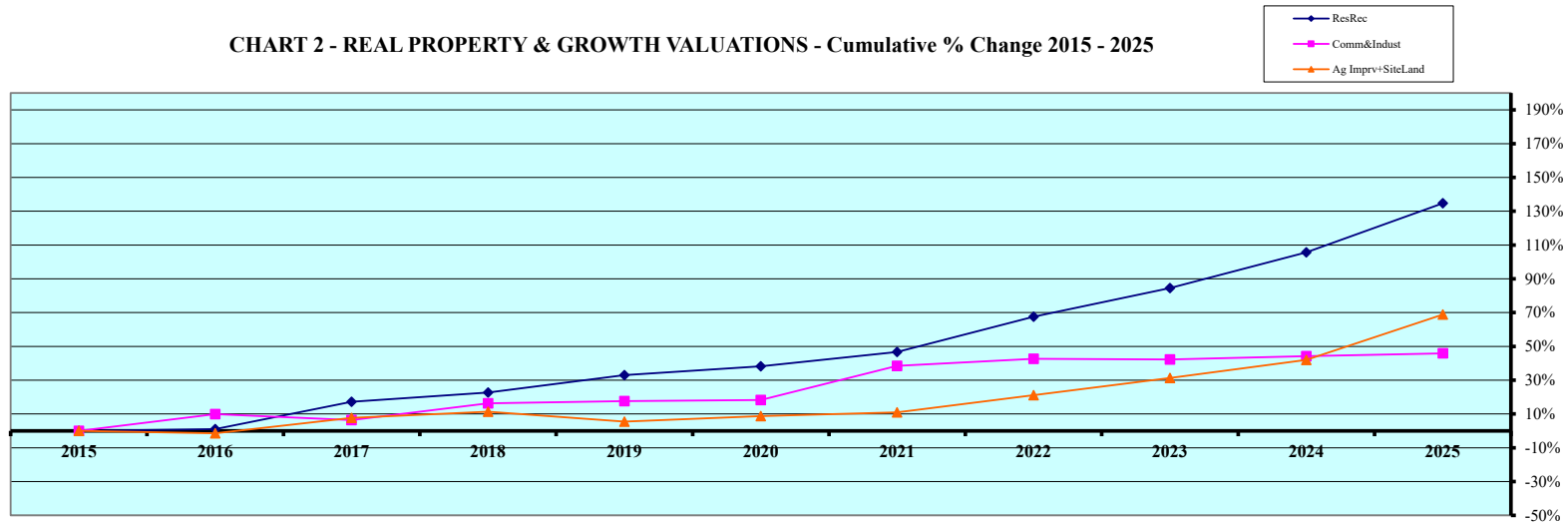
Rate Annual %chg: Residential & Recreational **9.04%** Commercial & Industrial **3.89%** Agricultural Land **1.18%**

Cnty# **47**
County **HOWARD**

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	204,444,175	3,712,607	1.82%	200,731,568	--	--	37,395,066	148,974	0.40%	37,246,092	--	--
2016	211,522,217	4,853,424	2.29%	206,668,793	1.09%	1.09%	42,445,569	1,318,709	3.11%	41,126,860	9.98%	9.98%
2017	244,532,836	4,891,657	2.00%	239,641,179	13.29%	17.22%	42,935,611	3,134,538	7.30%	39,801,073	-6.23%	6.43%
2018	257,600,841	6,789,868	2.64%	250,810,973	2.57%	22.68%	44,308,548	815,533	1.84%	43,493,015	1.30%	16.31%
2019	275,995,470	4,073,266	1.48%	271,922,204	5.56%	33.01%	44,248,624	271,376	0.61%	43,977,248	-0.75%	17.60%
2020	287,531,968	4,942,872	1.72%	282,589,096	2.39%	38.22%	45,052,230	846,064	1.88%	44,206,166	-0.10%	18.21%
2021	304,521,644	4,489,538	1.47%	300,032,106	4.35%	46.76%	53,095,859	1,289,800	2.43%	51,806,059	14.99%	38.54%
2022	347,272,617	4,541,555	1.31%	342,731,062	12.55%	67.64%	53,396,469	71,166	0.13%	53,325,303	0.43%	42.60%
2023	382,105,349	4,824,977	1.26%	377,280,372	8.64%	84.54%	53,685,977	506,654	0.94%	53,179,323	-0.41%	42.21%
2024	426,387,597	5,869,376	1.38%	420,518,221	10.05%	105.69%	54,418,932	506,318	0.93%	53,912,614	0.42%	44.17%
2025	485,854,537	6,014,770	1.24%	479,839,767	12.54%	134.70%	54,789,795	242,042	0.44%	54,547,753	0.24%	45.87%
Rate Ann%chg	9.04%	Resid & Recreat w/o growth				7.30%	C & I w/o growth				1.99%	

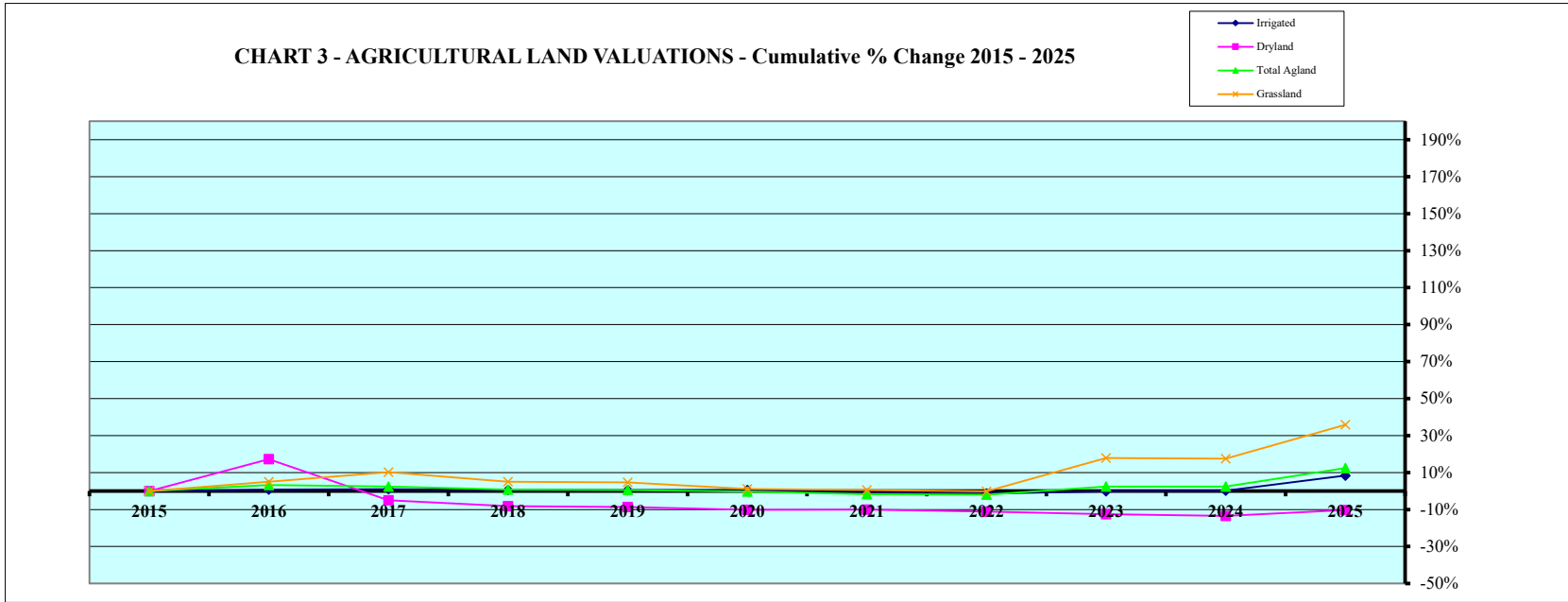
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	66,436,653	35,119,980	101,556,633	2,837,793	2.79%	98,718,840	--	--
2016	66,531,323	34,967,929	101,499,252	1,392,750	1.37%	100,106,502	-1.43%	-1.43%
2017	76,146,290	35,354,794	111,501,084	2,122,806	1.90%	109,378,278	7.76%	7.70%
2018	79,474,142	35,782,607	115,256,749	2,103,044	1.82%	113,153,705	1.48%	11.42%
2019	74,439,541	34,620,960	109,060,501	1,918,499	1.76%	107,142,002	-7.04%	5.50%
2020	76,830,051	35,233,432	112,063,483	1,572,555	1.40%	110,490,928	1.31%	8.80%
2021	78,336,059	36,367,486	114,703,545	1,972,153	1.72%	112,731,392	0.60%	11.00%
2022	83,761,431	41,746,093	125,507,524	2,449,825	1.95%	123,057,699	7.28%	21.17%
2023	89,776,271	45,715,087	135,491,358	2,119,261	1.56%	133,372,097	6.27%	31.33%
2024	95,483,100	52,965,684	148,448,784	4,161,297	2.80%	144,287,487	6.49%	42.08%
2025	107,960,637	66,344,329	174,304,966	2,832,788	1.63%	171,472,178	15.51%	68.84%
Rate Ann%chg	4.97%	6.57%	5.55%	Ag Imprv+Site w/o growth		3.82%		

(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 HOWARD

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	590,929,597	-	-	-	86,263,975	-	-	-	187,217,417	-	-	-
2016	595,421,815	4,492,218	0.76%	0.76%	101,119,138	14,855,163	17.22%	17.22%	196,632,837	9,415,420	5.03%	5.03%
2017	596,946,008	1,524,193	0.26%	1.02%	82,000,812	-19,118,326	-18.91%	-4.94%	206,348,232	9,715,395	4.94%	10.22%
2018	594,339,718	-2,606,290	-0.44%	0.58%	79,211,328	-2,789,484	-3.40%	-8.18%	196,515,487	-9,832,745	-4.77%	4.97%
2019	593,663,937	-675,781	-0.11%	0.46%	78,834,496	-376,832	-0.48%	-8.61%	195,861,740	-653,747	-0.33%	4.62%
2020	594,461,323	797,386	0.13%	0.60%	77,445,938	-1,388,558	-1.76%	-10.22%	189,317,394	-6,544,346	-3.34%	1.12%
2021	583,279,300	-11,182,023	-1.88%	-1.29%	77,578,998	133,060	0.17%	-10.07%	188,200,980	-1,116,414	-0.59%	0.53%
2022	582,751,507	-527,793	-0.09%	-1.38%	76,659,272	-919,726	-1.19%	-11.13%	186,944,913	-1,256,067	-0.67%	-0.15%
2023	590,095,260	7,343,753	1.26%	-0.14%	75,424,301	-1,234,971	-1.61%	-12.57%	220,723,379	33,778,466	18.07%	17.90%
2024	591,834,924	1,739,664	0.29%	0.15%	74,664,087	-760,214	-1.01%	-13.45%	219,924,437	-798,942	-0.36%	17.47%
2025	640,317,239	48,482,315	8.19%	8.36%	77,374,612	2,710,525	3.63%	-10.30%	254,264,675	34,340,238	15.61%	35.81%

Rate Ann.%chg: Irrigated **0.81%** Dryland **-1.08%** Grassland **3.11%**

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	2,075,534	-	-	-	345,421	-	-	-	866,831,944	-	-	-
2016	1,531,119	-544,415	-26.23%	-26.23%	244,991	-100,430	-29.07%	-29.07%	894,949,900	28,117,956	3.24%	3.24%
2017	1,388,259	-142,860	-9.33%	-33.11%	1,611,791	1,366,800	557.90%	366.62%	888,295,102	-6,654,798	-0.74%	2.48%
2018	1,389,360	1,101	0.08%	-33.06%	1,827,642	215,851	13.39%	429.11%	873,283,535	-15,011,567	-1.69%	0.74%
2019	1,389,850	490	0.04%	-33.04%	1,826,479	-1,163	-0.06%	428.77%	871,576,502	-1,707,033	-0.20%	0.55%
2020	1,671,004	281,154	20.23%	-19.49%	1,860,491	34,012	1.86%	438.62%	864,756,150	-6,820,352	-0.78%	-0.24%
2021	1,558,634	-112,370	-6.72%	-24.90%	1,847,117	-13,374	-0.72%	434.74%	852,465,029	-12,291,121	-1.42%	-1.66%
2022	1,500,234	-58,400	-3.75%	-27.72%	1,857,617	10,500	0.57%	437.78%	849,713,543	-2,751,486	-0.32%	-1.97%
2023	1,492,184	-8,050	-0.54%	-28.11%	203,517	-1,654,100	-89.04%	-41.08%	887,938,641	38,225,098	4.50%	2.43%
2024	1,595,813	103,629	6.94%	-23.11%	204,320	803	0.39%	-40.85%	888,223,581	284,940	0.03%	2.47%
2025	2,128,025	532,212	33.35%	2.53%	272,420	68,100	33.33%	-21.13%	974,356,971	86,133,390	9.70%	12.40%

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County **HOWARD**

Rate Ann.%chg: Total Agric Land **1.18%**

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	590,882,003	137,029	4,312			86,822,326	37,766	2,299			186,797,297	157,772	1,184		
2016	595,399,864	137,603	4,327	0.34%	0.34%	102,324,301	43,620	2,346	2.04%	2.04%	195,869,698	152,711	1,283	8.33%	8.33%
2017	596,812,268	137,979	4,325	-0.04%	0.31%	82,325,258	34,863	2,361	0.66%	2.71%	206,087,066	160,708	1,282	-0.02%	8.31%
2018	594,364,306	138,224	4,300	-0.59%	-0.28%	79,193,771	34,462	2,298	-2.68%	-0.04%	196,323,368	160,858	1,220	-4.83%	3.08%
2019	593,852,318	138,791	4,279	-0.49%	-0.77%	78,774,117	34,293	2,297	-0.04%	-0.08%	195,834,125	160,470	1,220	-0.01%	3.08%
2020	596,941,405	138,859	4,299	0.47%	-0.31%	77,525,501	34,289	2,261	-1.57%	-1.65%	189,319,491	159,885	1,184	-2.97%	0.01%
2021	583,288,570	139,301	4,187	-2.60%	-2.90%	77,692,122	34,422	2,257	-0.17%	-1.82%	188,067,002	158,821	1,184	0.00%	0.01%
2022	582,460,921	140,221	4,154	-0.80%	-3.67%	76,852,938	34,025	2,259	0.07%	-1.75%	186,972,442	157,919	1,184	-0.01%	0.00%
2023	590,095,260	140,672	4,195	0.99%	-2.72%	75,415,245	33,836	2,229	-1.32%	-3.05%	220,711,559	157,515	1,401	18.35%	18.35%
2024	591,848,474	141,135	4,193	-0.03%	-2.75%	74,697,301	33,513	2,229	0.00%	-3.05%	219,954,387	157,089	1,400	-0.07%	18.26%
2025	640,731,378	141,659	4,523	7.86%	4.89%	77,150,463	33,120	2,329	4.51%	1.33%	254,627,810	156,893	1,623	15.91%	37.08%

Rate Annual %chg Average Value/Acre: 0.81%

-1.17%

3.15%

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	2,093,722	2,763	758			289,969	387	750			866,885,317	335,717	2,582		
2016	1,529,521	1,993	768	1.31%	1.31%	238,241	318	750	0.00%	0.00%	895,361,625	336,244	2,663	3.12%	3.12%
2017	1,390,009	1,808	769	0.17%	1.48%	1,616,291	781	2,070	176.02%	176.02%	888,230,892	336,139	2,642	-0.77%	2.33%
2018	1,381,112	1,790	772	0.33%	1.82%	1,827,641	757	2,414	16.60%	221.84%	873,090,198	336,092	2,598	-1.69%	0.60%
2019	1,389,850	1,802	771	-0.02%	1.80%	1,826,479	756	2,417	0.14%	222.30%	871,676,889	336,112	2,593	-0.17%	0.43%
2020	1,668,738	2,174	768	-0.47%	1.32%	1,860,491	762	2,440	0.95%	225.35%	867,315,626	335,968	2,582	-0.46%	-0.03%
2021	1,552,634	2,022	768	0.04%	1.36%	1,847,117	741	2,493	2.16%	232.38%	852,447,445	335,307	2,542	-1.52%	-1.55%
2022	1,500,234	1,956	767	-0.15%	1.20%	1,857,617	744	2,497	0.16%	232.92%	849,644,152	334,866	2,537	-0.20%	-1.74%
2023	1,498,184	1,954	767	-0.01%	1.19%	2,198,867	841	2,613	4.65%	248.42%	889,919,115	334,818	2,658	4.76%	2.93%
2024	1,599,308	2,095	764	-0.41%	0.77%	204,320	393	520	-80.10%	-30.65%	888,303,790	334,225	2,658	0.00%	2.93%
2025	2,138,025	2,077	1,030	34.84%	35.88%	272,420	393	693	33.33%	-7.54%	974,920,096	334,142	2,918	9.78%	12.99%

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HOWARD

Rate Annual %chg Average Value/Acre: 1.18%

(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
Aglnd 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
6,475	HOWARD	67,031,299	10,689,598	24,211,287	470,284,232	54,789,795	0	15,570,305	974,356,971	107,960,637	66,344,329	0	1,791,238,453
cnty sector value % of total value:		3.74%	0.60%	1.35%	26.25%	3.06%		0.87%	54.40%	6.03%	3.70%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
181	BOELUS	69,943	275,263	5,448	7,377,731	0	0	1,136,442	0	0	0	0	8,864,827
2.80%	%sector of county sector	0.10%	2.58%	0.02%	1.57%			7.30%					0.49%
	%sector of municipality	0.79%	3.11%	0.06%	83.22%			12.82%					100.00%
29	COTESFIELD	12,969	279,199	675,271	1,196,539	0	67,963	38,346	0	419,160	28,617	0	2,718,064
0.45%	%sector of county sector	0.02%	2.61%	2.79%	0.25%			0.25%		0.39%	0.04%		0.15%
	%sector of municipality	0.48%	10.27%	24.84%	44.02%		2.50%	1.41%		15.42%	1.05%		100.00%
37	CUSHING	200,579	287	81	1,002,001	0	0	27,890	0	465,190	0	0	1,696,028
0.57%	%sector of county sector	0.30%	0.00%	0.00%	0.21%			0.18%		0.43%			0.09%
	%sector of municipality	11.83%	0.02%	0.00%	59.08%			1.64%		27.43%			100.00%
273	DANNEBROG	309,494	795,418	24,603	13,634,990	0	0	1,594,450	0	0	0	0	16,358,955
4.22%	%sector of county sector	0.46%	7.44%	0.10%	2.90%			10.24%					0.91%
	%sector of municipality	1.89%	4.86%	0.15%	83.35%			9.75%					100.00%
192	ELBA	264,731	441,928	453,596	7,441,382	0	0	1,390,508	0	238,027	19,950	0	10,250,122
2.97%	%sector of county sector	0.39%	4.13%	1.87%	1.58%			8.93%		0.22%	0.03%		0.57%
	%sector of municipality	2.58%	4.31%	4.43%	72.60%			13.57%		2.32%	0.19%		100.00%
138	FARWELL	787,634	46,783	13,151	4,934,898	0	0	1,267,970	0	0	0	0	7,050,436
2.13%	%sector of county sector	1.18%	0.44%	0.05%	1.05%			8.14%					0.39%
	%sector of municipality	11.17%	0.66%	0.19%	69.99%			17.98%					100.00%
2,416	ST PAUL	3,025,636	2,171,761	1,577,840	157,541,980	0	0	36,322,373	0	19,050	0	0	200,658,640
37.31%	%sector of county sector	4.51%	20.32%	6.52%	33.50%			233.28%		0.02%			11.20%
	%sector of municipality	1.51%	1.08%	0.79%	78.51%			18.10%		0.01%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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3,267	Total Municipalities	4,670,986	4,010,640	2,749,990	193,129,526	0	67,963	41,777,982	0	1,141,427	48,567	0	247,597,079
50.45%	%all municip.sectors of cnty	6.97%	37.52%	11.36%	41.07%		#DIV/0!	268.32%		1.06%	0.07%		13.82%