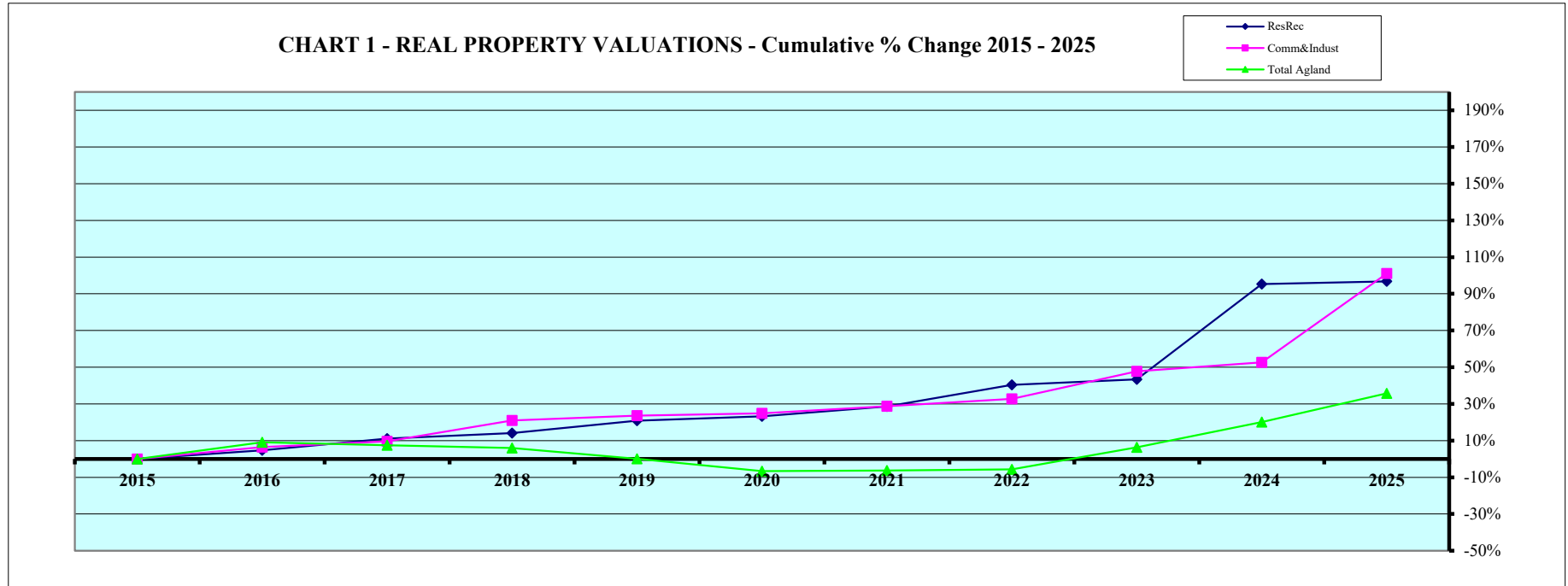


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



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	188,983,728	-	-	-	68,726,161	-	-	-	1,135,150,470	-	-	-
2016	197,928,546	8,944,818	4.73%	4.73%	73,200,415	4,474,254	6.51%	6.51%	1,238,408,745	103,258,275	9.10%	9.10%
2017	210,009,984	12,081,438	6.10%	11.13%	75,293,928	2,093,513	2.86%	9.56%	1,219,860,408	-18,548,337	-1.50%	7.46%
2018	215,620,839	5,610,855	2.67%	14.09%	83,160,095	7,866,167	10.45%	21.00%	1,203,519,888	-16,340,520	-1.34%	6.02%
2019	228,398,828	12,777,989	5.93%	20.86%	84,962,581	1,802,486	2.17%	23.62%	1,136,001,165	-67,518,723	-5.61%	0.07%
2020	232,955,194	4,556,366	1.99%	23.27%	85,814,391	851,810	1.00%	24.86%	1,060,016,521	-75,984,644	-6.69%	-6.62%
2021	243,104,636	10,149,442	4.36%	28.64%	88,490,937	2,676,546	3.12%	28.76%	1,063,272,548	3,256,027	0.31%	-6.33%
2022	265,198,730	22,094,094	9.09%	40.33%	91,250,551	2,759,614	3.12%	32.77%	1,070,683,121	7,410,573	0.70%	-5.68%
2023	270,863,102	5,664,372	2.14%	43.33%	101,562,972	10,312,421	11.30%	47.78%	1,206,725,667	136,042,546	12.71%	6.31%
2024	369,179,725	98,316,623	36.30%	95.35%	104,922,190	3,359,218	3.31%	52.67%	1,362,912,915	156,187,248	12.94%	20.06%
2025	371,847,417	2,667,692	0.72%	96.76%	138,154,853	33,232,663	31.67%	101.02%	1,541,019,055	178,106,140	13.07%	35.75%

Rate Annual %chg: Residential & Recreational **7.00%**

Commercial & Industrial **7.23%**

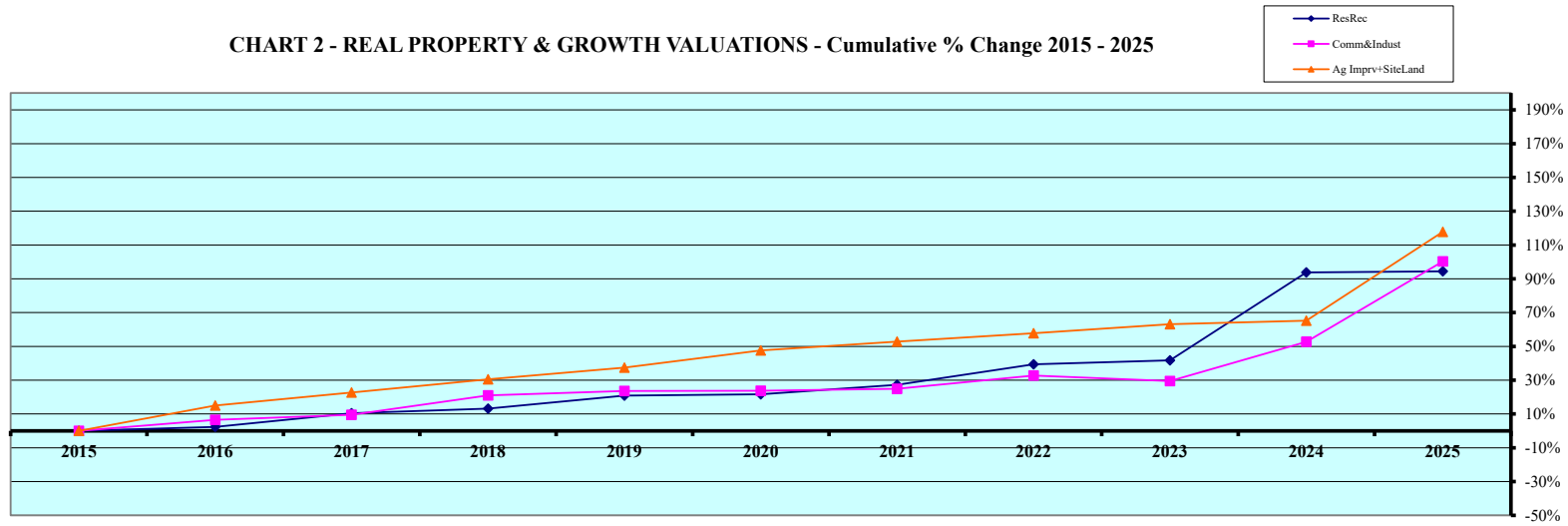
Agricultural Land **3.10%**

Cnty# **48**  
County **JEFFERSON**

**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	188,983,728	3,437,385	1.82%	185,546,343	--	--	68,726,161	2,061,850	3.00%	66,664,311	--	--	
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	2.33%	73,200,415	0	0.00%	73,200,415	6.51%	6.51%	
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	10.43%	75,293,928	0	0.00%	75,293,928	2.86%	9.56%	
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	13.24%	83,160,095	27,278	0.03%	83,132,817	10.41%	20.96%	
2019	228,398,828	0	0.00%	228,398,828	5.93%	20.86%	84,962,581	0	0.00%	84,962,581	2.17%	23.62%	
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	21.72%	85,814,391	777,726	0.91%	85,036,665	0.09%	23.73%	
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	27.25%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	24.94%	
2022	265,198,730	1,780,923	0.67%	263,417,807	8.36%	39.39%	91,250,551	0	0.00%	91,250,551	3.12%	32.77%	
2023	270,863,102	3,045,408	1.12%	267,817,694	0.99%	41.71%	101,562,972	12,609,353	12.42%	88,953,619	-2.52%	29.43%	
2024	369,179,725	3,002,415	0.81%	366,177,310	35.19%	93.76%	104,922,190	0	0.00%	104,922,190	3.31%	52.67%	
2025	371,847,417	4,407,751	1.19%	367,439,666	-0.47%	94.43%	138,154,853	522,115	0.38%	137,632,738	31.18%	100.26%	
Rate Ann%chg	7.00%	Resid & Recreat w/o growth				6.36%	C & I w/o growth						5.72%

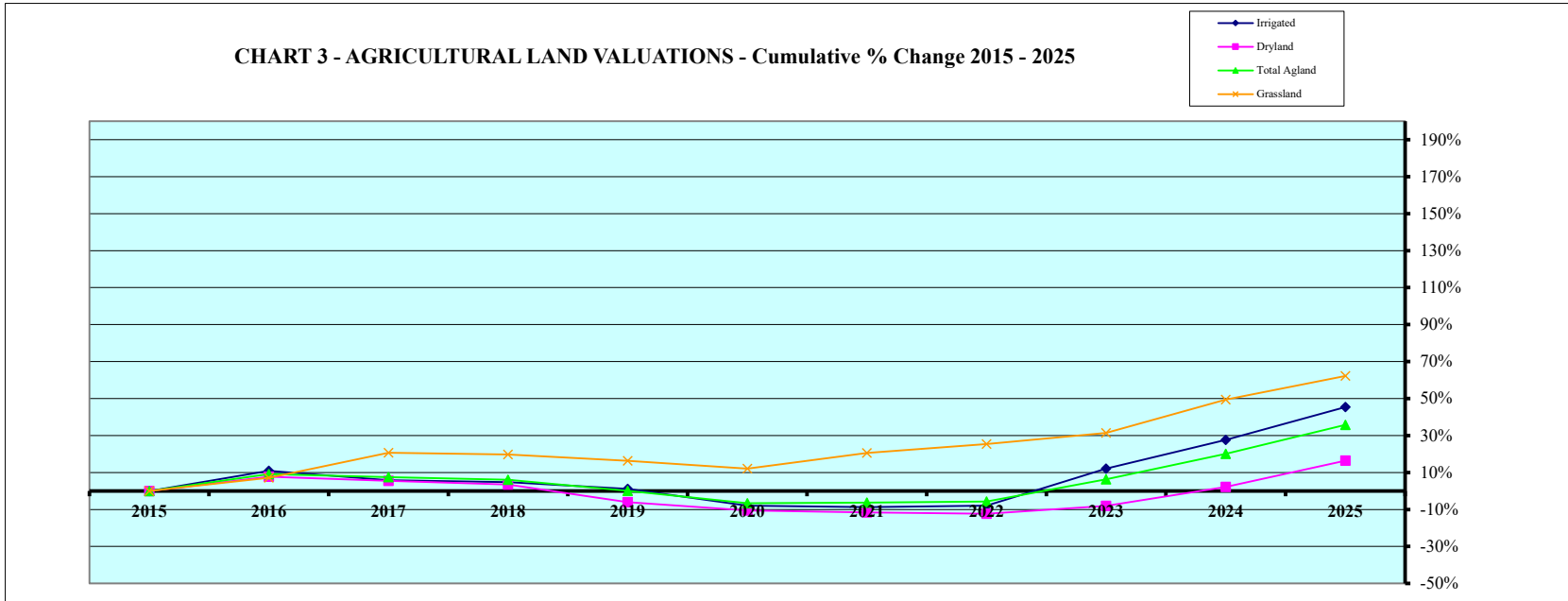
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	--	--
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	15.04%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	22.74%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	30.50%
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	37.40%
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	47.65%
2021	58,009,896	86,166,159	144,176,055	5,034,008	3.49%	139,142,047	-0.59%	52.89%
2022	58,891,589	89,067,285	147,958,874	4,363,860	2.95%	143,595,014	-0.40%	57.78%
2023	60,020,162	92,863,355	152,883,517	4,377,267	2.86%	148,506,250	0.37%	63.18%
2024	60,740,037	108,917,035	169,657,072	19,243,246	11.34%	150,413,826	-1.62%	65.27%
2025	74,616,914	126,878,065	201,494,979	3,293,200	1.63%	198,201,779	16.82%	117.78%
Rate Ann%chg	4.77%	11.12%	8.27%	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 JEFFERSON

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	540,940,862	-	-	-	452,998,724	-	-	-	139,339,377	-	-	-
2016	600,075,926	59,135,064	10.93%	10.93%	487,859,993	34,861,269	7.70%	7.70%	149,345,629	10,006,252	7.18%	7.18%
2017	572,832,170	-27,243,756	-4.54%	5.90%	477,742,372	-10,117,621	-2.07%	5.46%	168,175,319	18,829,690	12.61%	20.69%
2018	566,902,872	-5,929,298	-1.04%	4.80%	468,777,307	-8,965,065	-1.88%	3.48%	166,796,868	-1,378,451	-0.82%	19.71%
2019	547,351,801	-19,551,071	-3.45%	1.19%	425,612,384	-43,164,923	-9.21%	-6.05%	162,114,812	-4,682,056	-2.81%	16.35%
2020	497,929,089	-49,422,712	-9.03%	-7.95%	405,056,548	-20,555,836	-4.83%	-10.58%	156,132,266	-5,982,546	-3.69%	12.05%
2021	493,739,430	-4,189,659	-0.84%	-8.73%	400,642,960	-4,413,588	-1.09%	-11.56%	168,040,170	11,907,904	7.63%	20.60%
2022	497,879,474	4,140,044	0.84%	-7.96%	397,222,177	-3,420,783	-0.85%	-12.31%	174,768,698	6,728,528	4.00%	25.43%
2023	606,532,098	108,652,624	21.82%	12.13%	416,328,334	19,106,157	4.81%	-8.10%	183,064,431	8,295,733	4.75%	31.38%
2024	690,667,793	84,135,695	13.87%	27.68%	463,043,007	46,714,673	11.22%	2.22%	208,126,296	25,061,865	13.69%	49.37%
2025	786,379,395	95,711,602	13.86%	45.37%	527,217,571	64,174,564	13.86%	16.38%	225,999,000	17,872,704	8.59%	62.19%

Rate Ann.%chg: Irrigated **3.81%** Dryland **1.53%** Grassland **4.96%**

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	1,126,238	-	-	-	745,269	-	-	-	1,135,150,470	-	-	-
2016	1,096,747	-29,491	-2.62%	-2.62%	30,450	-714,819	-95.91%	-95.91%	1,238,408,745	103,258,275	9.10%	9.10%
2017	1,080,097	-16,650	-1.52%	-4.10%	30,450	0	0.00%	-95.91%	1,219,860,408	-18,548,337	-1.50%	7.46%
2018	1,012,391	-67,706	-6.27%	-10.11%	30,450	0	0.00%	-95.91%	1,203,519,888	-16,340,520	-1.34%	6.02%
2019	891,718	-120,673	-11.92%	-20.82%	30,450	0	0.00%	-95.91%	1,136,001,165	-67,518,723	-5.61%	0.07%
2020	868,168	-23,550	-2.64%	-22.91%	30,450	0	0.00%	-95.91%	1,060,016,521	-75,984,644	-6.69%	-6.62%
2021	819,538	-48,630	-5.60%	-27.23%	30,450	0	0.00%	-95.91%	1,063,272,548	3,256,027	0.31%	-6.33%
2022	782,322	-37,216	-4.54%	-30.54%	30,450	0	0.00%	-95.91%	1,070,683,121	7,410,573	0.70%	-5.68%
2023	770,354	-11,968	-1.53%	-31.60%	30,450	0	0.00%	-95.91%	1,206,725,667	136,042,546	12.71%	6.31%
2024	1,064,819	294,465	38.22%	-5.45%	11,000	-19,450	-63.88%	-98.52%	1,362,912,915	156,187,248	12.94%	20.06%
2025	1,412,089	347,270	32.61%	25.38%	11,000	0	0.00%	-98.52%	1,541,019,055	178,106,140	13.07%	35.75%

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County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **3.10%**

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	541,012,316	94,751	5,710			452,779,590	136,384	3,320			139,256,475	102,875	1,354		
2016	594,442,123	95,729	6,210	8.75%	8.75%	492,193,699	135,706	3,627	9.25%	9.25%	149,206,046	102,598	1,454	7.43%	7.43%
2017	573,913,371	97,697	5,874	-5.40%	2.88%	477,411,996	133,119	3,586	-1.12%	8.03%	166,674,324	102,987	1,618	11.29%	19.56%
2018	563,402,087	97,789	5,761	-1.92%	0.90%	471,047,016	132,231	3,562	-0.67%	7.30%	166,274,375	104,382	1,593	-1.57%	17.68%
2019	545,914,061	98,650	5,534	-3.95%	-3.08%	426,728,549	131,192	3,253	-8.69%	-2.02%	161,817,226	104,963	1,542	-3.22%	13.89%
2020	497,244,752	99,195	5,013	-9.42%	-12.21%	405,332,424	130,511	3,106	-4.52%	-6.45%	156,270,704	105,192	1,486	-3.64%	9.75%
2021	493,708,873	99,941	4,940	-1.45%	-13.48%	400,634,610	129,670	3,090	-0.52%	-6.93%	168,100,899	105,629	1,591	7.12%	17.57%
2022	497,886,248	100,782	4,940	0.00%	-13.48%	397,345,135	128,124	3,101	0.38%	-6.59%	174,676,921	106,599	1,639	2.97%	21.05%
2023	606,438,390	102,321	5,927	19.97%	3.80%	416,460,713	126,266	3,298	6.35%	-0.65%	183,255,068	107,404	1,706	4.12%	26.05%
2024	689,814,239	103,034	6,695	12.96%	17.25%	463,167,027	125,187	3,700	12.17%	11.44%	208,370,336	107,789	1,933	13.30%	42.81%
2025	785,349,850	103,317	7,601	13.54%	33.13%	527,727,093	124,820	4,228	14.27%	27.35%	226,049,527	107,683	2,099	8.59%	55.08%

Rate Annual %chg Average Value/Acre: 3.80%

1.54%

4.96%

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	1,142,143	4,966	230			30,450	61	500			1,134,220,974	339,037	3,345		
2016	1,094,999	4,761	230	0.00%	0.00%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	9.12%
2017	1,054,026	4,684	225	-2.16%	-2.16%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	7.64%
2018	1,017,471	4,625	220	-2.23%	-4.35%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	5.94%
2019	907,405	4,426	205	-6.81%	-10.86%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	0.03%
2020	885,028	4,425	200	-2.45%	-13.04%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	-6.66%
2021	822,398	4,112	200	0.00%	-13.04%	30,450	61	500	0.00%	0.00%	1,063,297,230	339,413	3,133	0.32%	-6.36%
2022	785,522	3,928	200	0.00%	-13.04%	30,450	61	500	0.00%	0.00%	1,070,724,276	339,494	3,154	0.67%	-5.73%
2023	773,153	3,514	220	10.00%	-4.35%	30,450	61	500	0.00%	0.00%	1,206,957,774	339,567	3,554	12.70%	6.25%
2024	1,067,063	3,234	330	50.00%	43.48%	30,450	61	500	0.00%	0.00%	1,362,449,115	339,305	4,015	12.97%	20.03%
2025	1,410,294	3,205	440	33.33%	91.30%	11,000	22	500	0.00%	0.00%	1,540,547,764	339,047	4,544	13.16%	35.82%

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JEFFERSON

Rate Annual %chg Average Value/Acre: 3.11%

(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
7,240	JEFFERSON	129,767,214	85,347,793	125,110,042	369,567,329	112,809,574	25,345,279	2,280,088	1,541,019,055	74,616,914	126,878,065	0	2,592,741,353
cnty sectorvalue % of total value:		5.01%	3.29%	4.83%	14.25%	4.35%	0.98%	0.09%	59.44%	2.88%	4.89%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
153	DAYKIN	524,947	304,421	41,758	9,964,433	0	0	6,800,123	0	0	0	0	17,635,682
2.11%	%sector of county sector	0.40%	0.36%	0.03%	2.70%			298.24%					0.68%
	%sector of municipality	2.98%	1.73%	0.24%	56.50%			38.56%					100.00%
247	DILLER	4,433,095	739,283	17,152	13,372,411	5,000	0	3,120,138	0	0	0	0	21,687,079
3.41%	%sector of county sector	3.42%	0.87%	0.01%	3.62%	0.00%	0	136.84%					0.84%
	%sector of municipality	20.44%	3.41%	0.08%	61.66%	0.02%	0	14.39%					100.00%
113	ENDICOTT	165,465	753,624	3,077,625	6,170,326	0	0	103,964	0	0	0	0	10,271,004
1.56%	%sector of county sector	0.13%	0.88%	2.46%	1.67%			4.56%					0.40%
	%sector of municipality	1.61%	7.34%	29.96%	60.08%			1.01%					100.00%
3,970	FAIRBURY	13,360,501	5,299,258	4,036,152	156,493,197	0	0	42,001,198	5,428,928	256,307	0	0	226,875,541
54.83%	%sector of county sector	10.30%	6.21%	3.23%	42.34%			1842.09%	0.35%	0.34%			8.75%
	%sector of municipality	5.89%	2.34%	1.78%	68.98%			18.51%	2.39%	0.11%			100.00%
56	HARBINE	123,272	227,844	2,365	2,103,480	0	0	214,158	0	0	0	0	2,671,119
0.77%	%sector of county sector	0.09%	0.27%	0.00%	0.57%			9.39%					0.10%
	%sector of municipality	4.61%	8.53%	0.09%	78.75%			8.02%					100.00%
101	JANSEN	2,216,634	310,943	284,966	5,006,848	0	0	15,602,729	0	123,314	0	0	23,545,434
1.40%	%sector of county sector	1.71%	0.36%	0.23%	1.35%			684.30%		0.17%			0.91%
	%sector of municipality	9.41%	1.32%	1.21%	21.26%			66.27%		0.52%			100.00%
364	PLYMOUTH	1,827,511	806,909	645,799	22,902,474	0	0	14,432,103	1,069,515	0	0	0	41,684,311
5.03%	%sector of county sector	1.41%	0.95%	0.52%	6.20%			632.96%	0.07%				1.61%
	%sector of municipality	4.38%	1.94%	1.55%	54.94%			34.62%	2.57%				100.00%
57	REYNOLDS	150,671	227,456	25,821	1,792,013	0	0	4,528,551	0	0	0	0	6,724,512
0.79%	%sector of county sector	0.12%	0.27%	0.02%	0.48%			198.61%					0.26%
	%sector of municipality	2.24%	3.38%	0.38%	26.65%			67.34%					100.00%
44	STEELE CITY	56,610	339,920	1,390,177	2,100,665	1,883	0	53,161	0	0	0	0	3,942,416
0.61%	%sector of county sector	0.04%	0.40%	1.11%	0.57%	0.00%		2.33%					0.15%
	%sector of municipality	1.44%	8.62%	35.26%	53.28%	0.05%		1.35%					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												
5,106	Total Municipalities	22,858,707	9,009,658	9,521,816	219,905,852	6,883	0	86,856,166	6,498,443	379,621	0	0	355,037,107
70.52%	%all municip.sectors of cnty	17.62%	10.56%	7.61%	59.50%	0.01%		3809.33%	0.42%	0.51%			13.69%