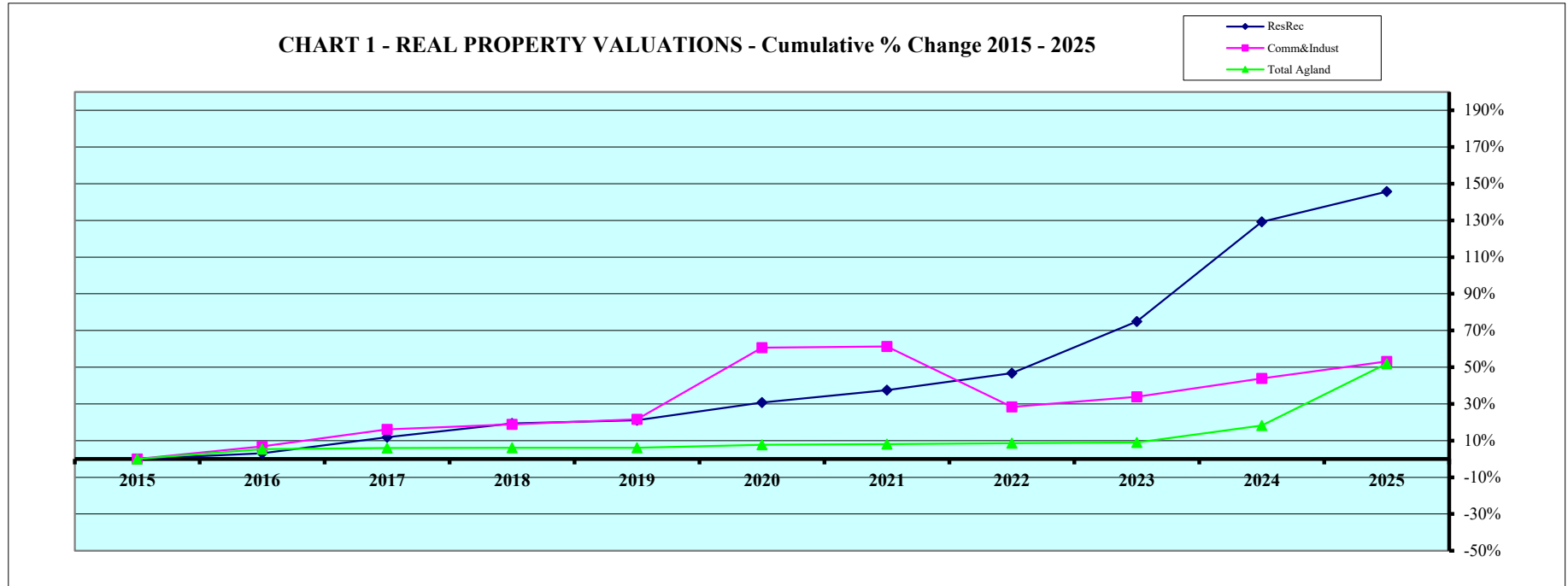


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	96,752,360	-	-	-	24,233,635	-	-	-	600,192,807	-	-	-
2016	99,728,870	2,976,510	3.08%	3.08%	25,896,973	1,663,338	6.86%	6.86%	631,962,521	31,769,714	5.29%	5.29%
2017	108,242,349	8,513,479	8.54%	11.88%	28,123,066	2,226,093	8.60%	16.05%	636,378,338	4,415,817	0.70%	6.03%
2018	115,463,254	7,220,905	6.67%	19.34%	28,816,747	693,681	2.47%	18.91%	637,018,155	639,817	0.10%	6.14%
2019	117,172,144	1,708,890	1.48%	21.11%	29,477,922	661,175	2.29%	21.64%	637,109,498	91,343	0.01%	6.15%
2020	126,471,053	9,298,909	7.94%	30.72%	38,939,505	9,461,583	32.10%	60.68%	646,830,820	9,721,322	1.53%	7.77%
2021	133,080,896	6,609,843	5.23%	37.55%	39,087,476	147,971	0.38%	61.29%	648,735,485	1,904,665	0.29%	8.09%
2022	141,937,836	8,856,940	6.66%	46.70%	31,110,188	-7,977,288	-20.41%	28.38%	651,443,716	2,708,231	0.42%	8.54%
2023	169,264,778	27,326,942	19.25%	74.95%	32,444,649	1,334,461	4.29%	33.88%	653,711,443	2,267,727	0.35%	8.92%
2024	221,737,312	52,472,534	31.00%	129.18%	34,867,324	2,422,675	7.47%	43.88%	709,587,244	55,875,801	8.55%	18.23%
2025	237,702,017	15,964,705	7.20%	145.68%	37,118,702	2,251,378	6.46%	53.17%	911,925,905	202,338,661	28.51%	51.94%

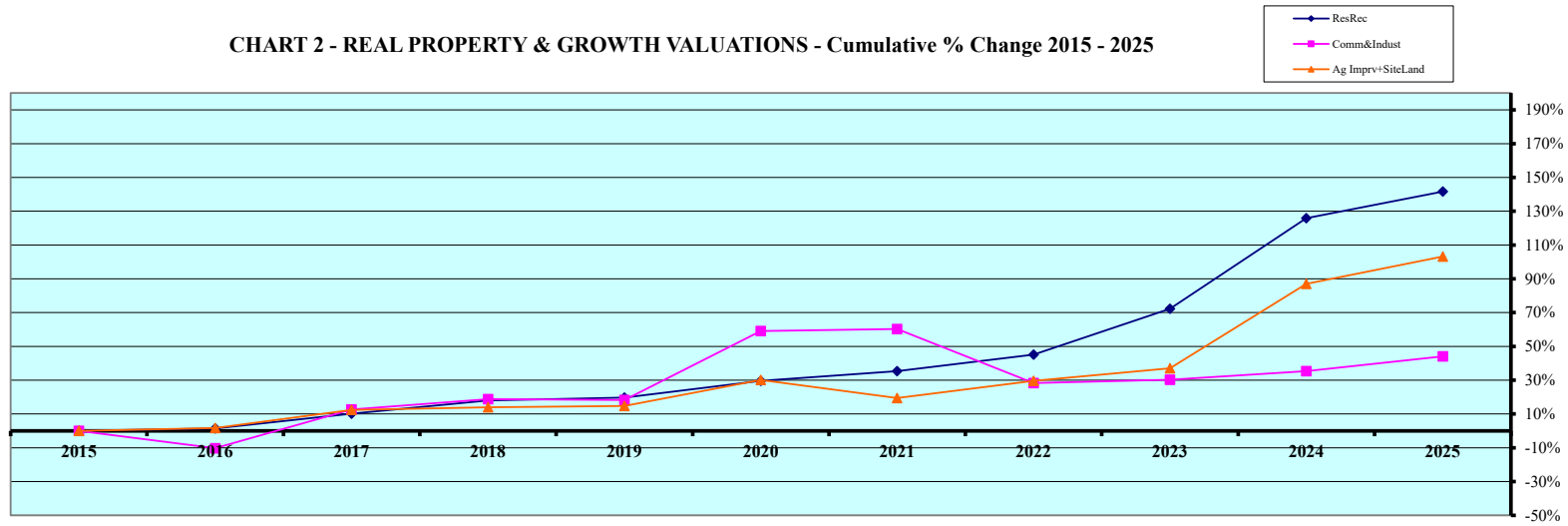
Rate Annual %chg: Residential & Recreational **9.40%** Commercial & Industrial **4.36%** Agricultural Land **4.27%**

Cnty# **49**
County **JOHNSON**

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	96,752,360	1,036,990	1.07%	95,715,370	--	--	24,233,635	484,350	2.00%	23,749,285	--	--
2016	99,728,870	1,587,029	1.59%	98,141,841	1.44%	1.44%	25,896,973	4,144,902	16.01%	21,752,071	-10.24%	-10.24%
2017	108,242,349	1,618,098	1.49%	106,624,251	6.91%	10.20%	28,123,066	818,510	2.91%	27,304,556	5.44%	12.67%
2018	115,463,254	1,305,387	1.13%	114,157,867	5.47%	17.99%	28,816,747	12,753	0.04%	28,803,994	2.42%	18.86%
2019	117,172,144	1,376,747	1.17%	115,795,397	0.29%	19.68%	29,477,922	824,430	2.80%	28,653,492	-0.57%	18.24%
2020	126,471,053	1,060,883	0.84%	125,410,170	7.03%	29.62%	38,939,505	380,005	0.98%	38,559,500	30.81%	59.12%
2021	133,080,896	2,087,261	1.57%	130,993,635	3.58%	35.39%	39,087,476	238,710	0.61%	38,848,766	-0.23%	60.31%
2022	141,937,836	1,478,799	1.04%	140,459,037	5.54%	45.17%	31,110,188	19,482	0.06%	31,090,706	-20.46%	28.30%
2023	169,264,778	2,589,754	1.53%	166,675,024	17.43%	72.27%	32,444,649	871,469	2.69%	31,573,180	1.49%	30.29%
2024	221,737,312	3,212,086	1.45%	218,525,226	29.10%	125.86%	34,867,324	2,079,656	5.96%	32,787,668	1.06%	35.30%
2025	237,702,017	3,914,320	1.65%	233,787,697	5.43%	141.64%	37,118,702	2,187,100	5.89%	34,931,602	0.18%	44.15%
Rate Ann%chg	9.40%	Resid & Recreat w/o growth				8.22%	C & I w/o growth				0.99%	

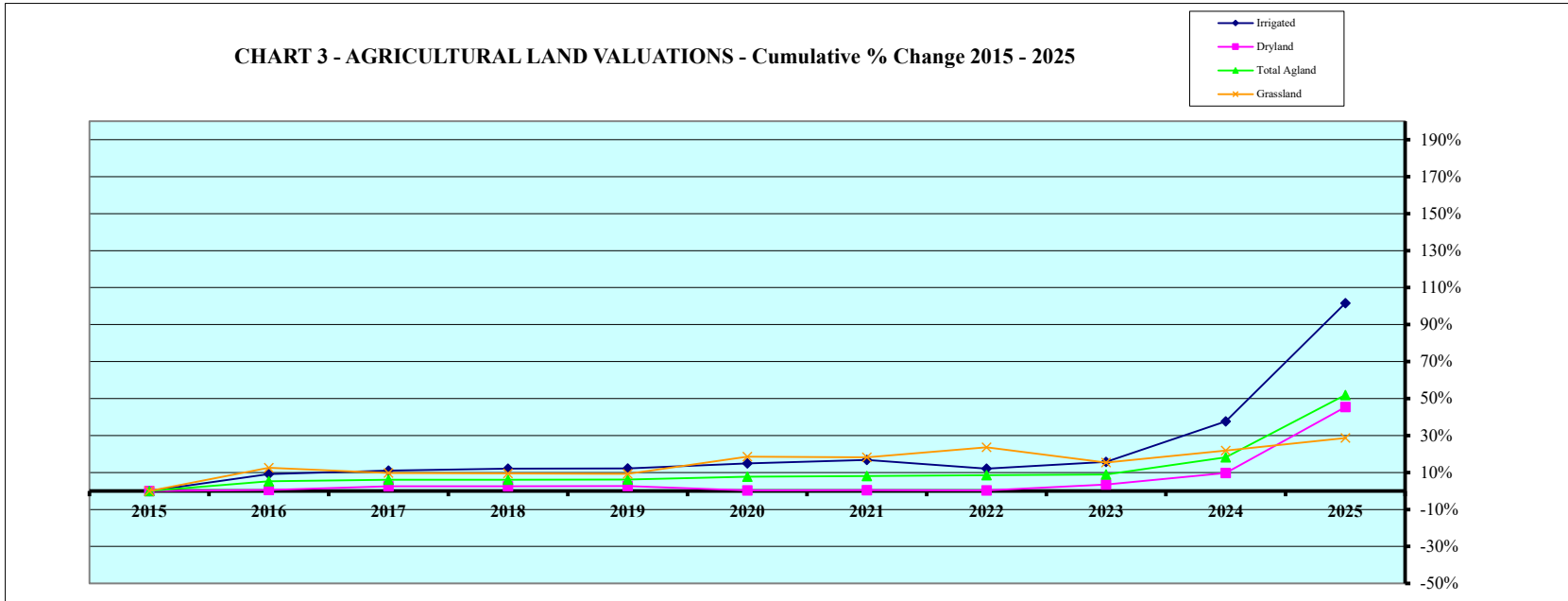
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	39,921,744	24,964,180	64,885,924	2,040,850	3.15%	62,845,074	--	--
2016	41,256,498	25,500,844	66,757,342	761,316	1.14%	65,996,026	1.71%	1.71%
2017	46,630,424	28,054,480	74,684,904	1,727,889	2.31%	72,957,015	9.29%	12.44%
2018	47,773,174	27,333,708	75,106,882	1,175,242	1.56%	73,931,640	-1.01%	13.94%
2019	48,351,187	27,853,403	76,204,590	1,705,441	2.24%	74,499,149	-0.81%	14.82%
2020	54,031,709	31,110,125	85,141,834	737,726	0.87%	84,404,108	10.76%	30.08%
2021	53,274,743	25,556,257	78,831,000	1,301,608	1.65%	77,529,392	-8.94%	19.49%
2022	55,141,751	31,118,943	86,260,694	2,116,594	2.45%	84,144,100	6.74%	29.68%
2023	55,178,272	36,380,823	91,559,095	2,619,330	2.86%	88,939,765	3.11%	37.07%
2024	81,446,482	44,319,435	125,765,917	4,432,213	3.52%	121,333,704	32.52%	87.00%
2025	85,521,357	50,458,084	135,979,441	4,138,331	3.04%	131,841,110	4.83%	103.19%
Rate Ann%chg	7.92%	7.29%	7.68%	Ag Imprv+Site w/o growth		5.82%		

(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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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	115,751,604	-	-	-	331,546,310	-	-	-	152,767,378	-	-	-
2016	126,353,677	10,602,073	9.16%	9.16%	333,481,089	1,934,779	0.58%	0.58%	172,008,200	19,240,822	12.59%	12.59%
2017	128,541,503	2,187,826	1.73%	11.05%	340,055,594	6,574,505	1.97%	2.57%	167,660,341	-4,347,859	-2.53%	9.75%
2018	129,699,979	1,158,476	0.90%	12.05%	339,924,137	-131,457	-0.04%	2.53%	167,272,321	-388,020	-0.23%	9.49%
2019	129,853,594	153,615	0.12%	12.18%	340,215,475	291,338	0.09%	2.61%	166,917,391	-354,930	-0.21%	9.26%
2020	133,052,317	3,198,723	2.46%	14.95%	332,615,818	-7,599,657	-2.23%	0.32%	181,038,846	14,121,455	8.46%	18.51%
2021	135,175,756	2,123,439	1.60%	16.78%	332,780,362	164,544	0.05%	0.37%	180,658,205	-380,641	-0.21%	18.26%
2022	129,805,744	-5,370,012	-3.97%	12.14%	332,602,574	-177,788	-0.05%	0.32%	188,914,199	8,255,994	4.57%	23.66%
2023	133,995,764	4,190,020	3.23%	15.76%	343,282,967	10,680,393	3.21%	3.54%	176,311,536	-12,602,663	-6.67%	15.41%
2024	159,309,084	25,313,320	18.89%	37.63%	363,966,046	20,683,079	6.03%	9.78%	186,172,615	9,861,079	5.59%	21.87%
2025	233,314,731	74,005,647	46.45%	101.57%	481,943,533	117,977,487	32.41%	45.36%	196,527,216	10,354,601	5.56%	28.64%

Rate Ann.%chg: Irrigated **7.26%** Dryland **3.81%** Grassland **2.55%**

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	127,515	-	-	-	0	0	-	-	600,192,807	-	-	-
2016	119,555	-7,960	-6.24%	-6.24%	0	0	-	-	631,962,521	31,769,714	5.29%	5.29%
2017	120,900	1,345	1.13%	-5.19%	0	0	-	-	636,378,338	4,415,817	0.70%	6.03%
2018	121,718	818	0.68%	-4.55%	0	0	-	-	637,018,155	639,817	0.10%	6.14%
2019	123,038	1,320	1.08%	-3.51%	0	0	-	-	637,109,498	91,343	0.01%	6.15%
2020	123,839	801	0.65%	-2.88%	0	0	-	-	646,830,820	9,721,322	1.53%	7.77%
2021	121,162	-2,677	-2.16%	-4.98%	0	0	-	-	648,735,485	1,904,665	0.29%	8.09%
2022	121,199	37	0.03%	-4.95%	0	0	-	-	651,443,716	2,708,231	0.42%	8.54%
2023	121,176	-23	-0.02%	-4.97%	0	0	-	-	653,711,443	2,267,727	0.35%	8.92%
2024	139,499	18,323	15.12%	9.40%	0	0	-	-	709,587,244	55,875,801	8.55%	18.23%
2025	140,425	926	0.66%	10.12%	0	0	-	-	911,925,905	202,338,661	28.51%	51.94%

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Rate Ann.%chg: Total Agric Land **4.27%**

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	115,008,317	22,737	5,058			332,354,630	104,684	3,175			152,302,526	95,863	1,589		
2016	124,741,750	23,771	5,248	3.74%	3.74%	334,411,833	105,463	3,171	-0.12%	-0.12%	172,305,853	93,886	1,835	15.52%	15.52%
2017	128,419,029	24,616	5,217	-0.59%	3.14%	337,661,972	106,387	3,174	0.10%	-0.03%	169,528,145	92,062	1,841	0.34%	15.91%
2018	128,928,129	24,813	5,196	-0.40%	2.72%	340,449,363	107,344	3,172	-0.07%	-0.10%	167,284,924	90,963	1,839	-0.13%	15.75%
2019	129,846,741	25,082	5,177	-0.37%	2.35%	340,213,599	107,227	3,173	0.04%	-0.06%	166,963,837	90,808	1,839	-0.02%	15.73%
2020	133,340,534	25,465	5,236	1.15%	3.52%	332,577,329	107,039	3,107	-2.07%	-2.13%	180,890,300	90,599	1,997	8.59%	25.67%
2021	135,180,193	25,815	5,237	0.01%	3.53%	332,666,585	107,091	3,106	-0.02%	-2.16%	180,319,676	90,364	1,995	-0.06%	25.60%
2022	129,805,744	25,881	5,016	-4.22%	-0.84%	332,571,438	107,051	3,107	0.01%	-2.15%	188,960,524	90,375	2,091	4.78%	31.60%
2023	133,995,764	26,834	4,994	-0.44%	-1.28%	343,298,238	106,501	3,223	3.76%	1.53%	176,322,261	89,881	1,962	-6.18%	23.48%
2024	159,309,084	27,463	5,801	16.17%	14.68%	363,626,638	106,221	3,423	6.20%	7.83%	186,455,093	89,304	2,088	6.43%	31.42%
2025	233,462,194	28,384	8,225	41.79%	62.61%	481,841,279	107,333	4,489	31.14%	41.40%	196,525,133	87,249	2,252	7.88%	41.77%

Rate Annual %chg Average Value/Acre: 7.34%

3.78%

2.58%

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	131,084	937	140			0	0				599,796,557	224,221	2,675		
2016	119,412	918	130	-7.03%	-7.03%	0	0				631,578,848	224,038	2,819	5.38%	5.38%
2017	119,675	920	130	0.00%	-7.03%	0	0				635,728,821	223,985	2,838	0.68%	6.10%
2018	121,698	936	130	0.00%	-7.03%	0	0				636,784,114	224,056	2,842	0.13%	6.24%
2019	123,035	946	130	0.00%	-7.03%	0	0				637,147,212	224,064	2,844	0.05%	6.30%
2020	123,839	953	130	0.00%	-7.03%	0	0				646,932,002	224,055	2,887	1.54%	7.94%
2021	121,453	934	130	0.00%	-7.03%	0	0				648,287,907	224,204	2,892	0.14%	8.09%
2022	121,131	932	130	0.00%	-7.03%	0	0				651,458,837	224,239	2,905	0.47%	8.60%
2023	121,176	932	130	0.00%	-7.03%	0	0				653,737,439	224,148	2,917	0.39%	9.03%
2024	139,685	931	150	15.42%	7.30%	0	0				709,530,500	223,919	3,169	8.65%	18.45%
2025	140,345	935	150	0.00%	7.30%	0	0				911,968,951	223,902	4,073	28.54%	52.26%

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JOHNSON

Rate Annual %chg Average Value/Acre: 4.28%

(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
5,290	JOHNSON	33,046,949	17,060,378	33,762,000	236,940,064	32,734,026	4,384,676	761,953	911,925,905	85,521,357	50,458,084	0	1,406,595,392
cnty sectorvalue % of total value:		2.35%	1.21%	2.40%	16.84%	2.33%	0.31%	0.05%	64.83%	6.08%	3.59%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
319	COOK	94,750	147,806	4,638	15,316,907	0	0	679,021	0	15,020	0	0	16,258,142
6.03%	%sector of county sector	0.29%	0.87%	0.01%	6.46%			89.12%		0.02%			1.16%
	%sector of municipality	0.58%	0.91%	0.03%	94.21%			4.18%		0.09%			100.00%
46	CRAB ORCHARD	56,113	85,721	2,690	817,666	0	0	8,620	0	94,968	122,353	0	1,188,131
0.87%	%sector of county sector	0.17%	0.50%	0.01%	0.35%			1.13%		0.11%	0.24%		0.08%
	%sector of municipality	4.72%	7.21%	0.23%	68.82%			0.73%		7.99%	10.30%		100.00%
69	ELK CREEK	36,283	241,677	650,008	1,812,515	0	0	530,984	0	70,282	0	0	3,341,749
1.30%	%sector of county sector	0.11%	1.42%	1.93%	0.76%			69.69%		0.08%			0.24%
	%sector of municipality	1.09%	7.23%	19.45%	54.24%			15.89%		2.10%			100.00%
480	STERLING	1,065,265	1,128,437	1,402,510	33,360,089	0	0	5,274,394	0	344,008	0	0	42,574,703
9.07%	%sector of county sector	3.22%	6.61%	4.15%	14.08%			692.22%		0.40%			3.03%
	%sector of municipality	2.50%	2.65%	3.29%	78.36%			12.39%		0.81%			100.00%
1,694	TECUMSEH	7,014,030	2,189,486	2,246,320	67,109,098	0	0	21,229,317	4,384,676	446,993	31,536	0	104,651,456
32.02%	%sector of county sector	21.22%	12.83%	6.65%	28.32%			2786.17%	0.48%	0.52%	0.06%		7.44%
	%sector of municipality	6.70%	2.09%	2.15%	64.13%			20.29%	4.19%	0.43%	0.03%		100.00%
	%sector of county sector												
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2,608	Total Municipalities	8,266,441	3,793,127	4,306,166	118,416,279	0	0	27,722,373	4,384,676	971,271	153,889	0	168,014,186
49.31%	%all municip.sectors of cnty	25.01%	22.23%	12.75%	49.98%			3638.33%	0.48%	1.14%	0.30%		11.94%