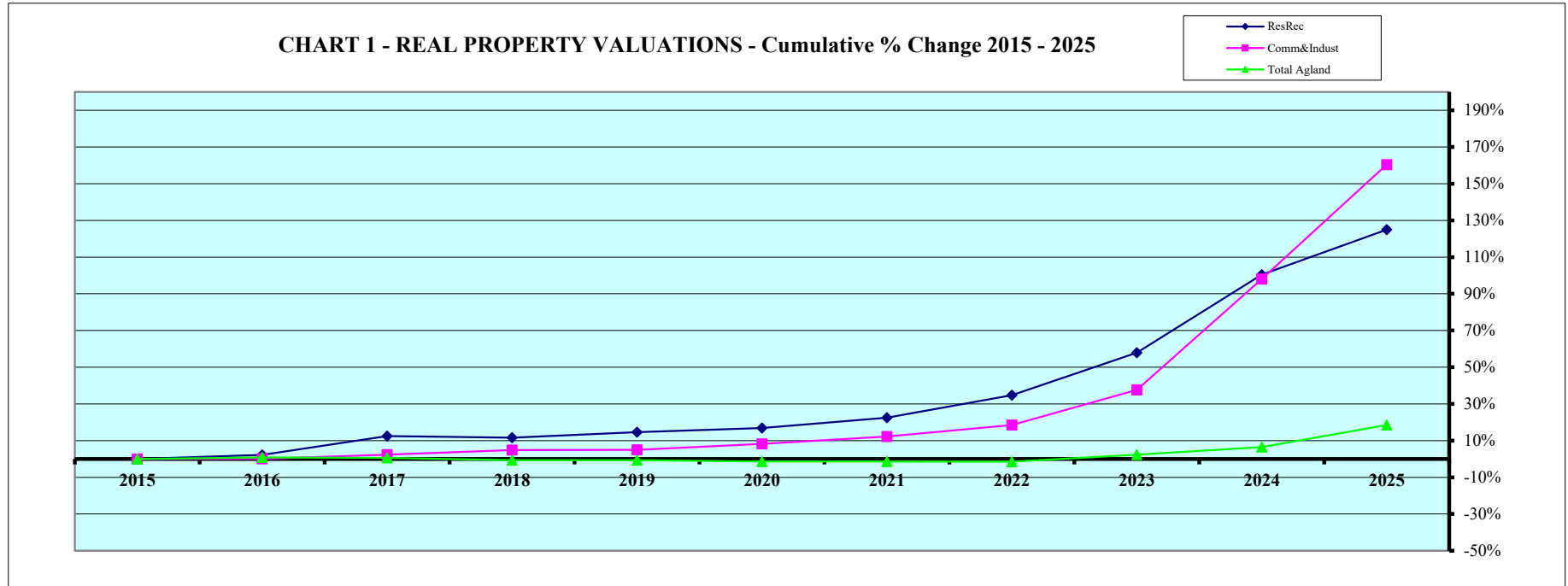


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



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	98,618,227	-	-	-	70,448,729	-	-	-	267,630,609	-	-	-
2016	100,747,082	2,128,855	2.16%	2.16%	70,517,449	68,720	0.10%	0.10%	269,956,675	2,326,066	0.87%	0.87%
2017	110,896,490	10,149,408	10.07%	12.45%	72,078,260	1,560,811	2.21%	2.31%	269,213,105	-743,570	-0.28%	0.59%
2018	110,046,220	-850,270	-0.77%	11.59%	73,882,990	1,804,730	2.50%	4.87%	265,934,750	-3,278,355	-1.22%	-0.63%
2019	112,967,740	2,921,520	2.65%	14.55%	73,906,658	23,668	0.03%	4.91%	265,875,705	-59,045	-0.02%	-0.66%
2020	115,261,040	2,293,300	2.03%	16.88%	76,236,185	2,329,527	3.15%	8.22%	263,857,330	-2,018,375	-0.76%	-1.41%
2021	120,846,100	5,585,060	4.85%	22.54%	79,078,825	2,842,640	3.73%	12.25%	263,759,795	-97,535	-0.04%	-1.45%
2022	132,893,260	12,047,160	9.97%	34.76%	83,457,870	4,379,045	5.54%	18.47%	263,657,920	-101,875	-0.04%	-1.48%
2023	155,746,940	22,853,680	17.20%	57.93%	96,984,780	13,526,910	16.21%	37.67%	273,944,400	10,286,480	3.90%	2.36%
2024	197,667,335	41,920,395	26.92%	100.44%	139,531,010	42,546,230	43.87%	98.06%	284,872,890	10,928,490	3.99%	6.44%
2025	221,838,240	24,170,905	12.23%	124.95%	183,465,325	43,934,315	31.49%	160.42%	317,126,820	32,253,930	11.32%	18.49%

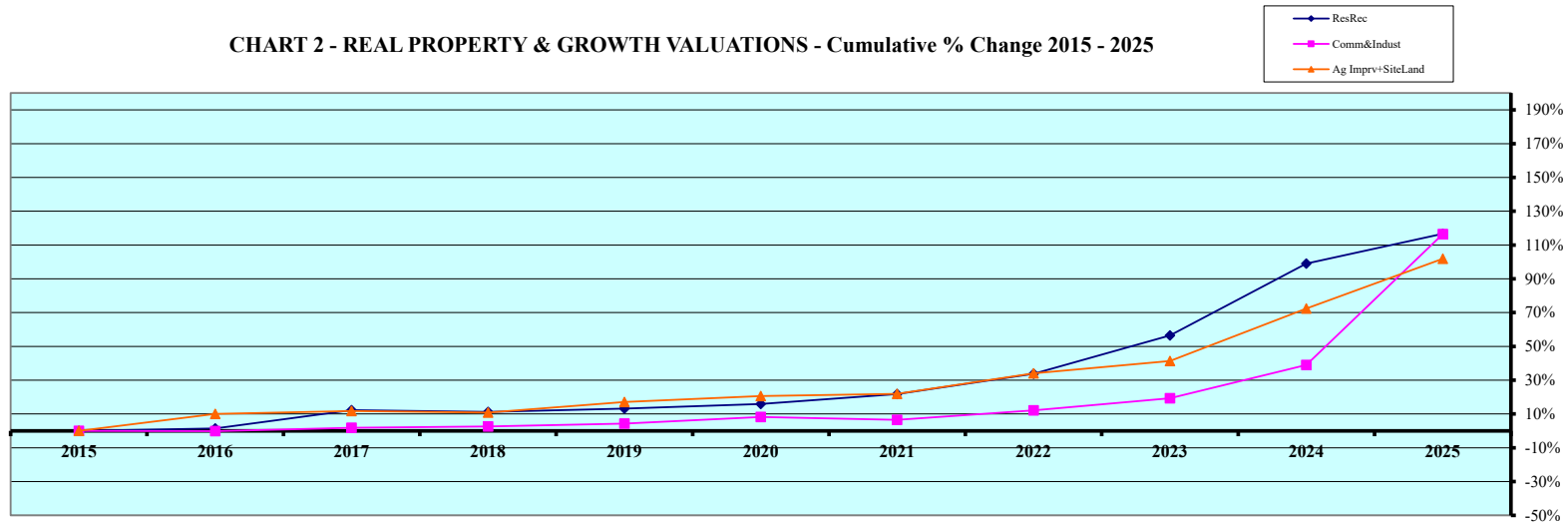
Rate Annual %chg: Residential & Recreational **8.44%** Commercial & Industrial **10.04%** Agricultural Land **1.71%**

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County **KIMBALL**

**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	98,618,227	836,045	0.85%	97,782,182	--	--	70,448,729	58,498	0.08%	70,390,231	--	--
2016	100,747,082	655,050	0.65%	100,092,032	1.49%	1.49%	70,517,449	179,080	0.25%	70,338,369	-0.16%	-0.16%
2017	110,896,490	227,945	0.21%	110,668,545	9.85%	12.22%	72,078,260	325,015	0.45%	71,753,245	1.75%	1.85%
2018	110,046,220	308,515	0.28%	109,737,705	-1.04%	11.28%	73,882,990	1,564,440	2.12%	72,318,550	0.33%	2.65%
2019	112,967,740	1,307,245	1.16%	111,660,495	1.47%	13.23%	73,906,658	420,195	0.57%	73,486,463	-0.54%	4.31%
2020	115,261,040	983,230	0.85%	114,277,810	1.16%	15.88%	76,236,185	3,150	0.00%	76,233,035	3.15%	8.21%
2021	120,846,100	736,165	0.61%	120,109,935	4.21%	21.79%	79,078,825	4,002,885	5.06%	75,075,940	-1.52%	6.57%
2022	132,893,260	883,240	0.66%	132,010,020	9.24%	33.86%	83,457,870	4,436,515	5.32%	79,021,355	-0.07%	12.17%
2023	155,746,940	1,392,470	0.89%	154,354,470	16.15%	56.52%	96,984,780	12,972,150	13.38%	84,012,630	0.66%	19.25%
2024	197,667,335	1,456,595	0.74%	196,210,740	25.98%	98.96%	139,531,010	41,634,490	29.84%	97,896,520	0.94%	38.96%
2025	221,838,240	8,162,535	3.68%	213,675,705	8.10%	116.67%	183,465,325	30,987,185	16.89%	152,478,140	9.28%	116.44%
Rate Ann%chg	8.44%	Resid & Recreat w/o growth				7.66%	C & I w/o growth				1.38%	

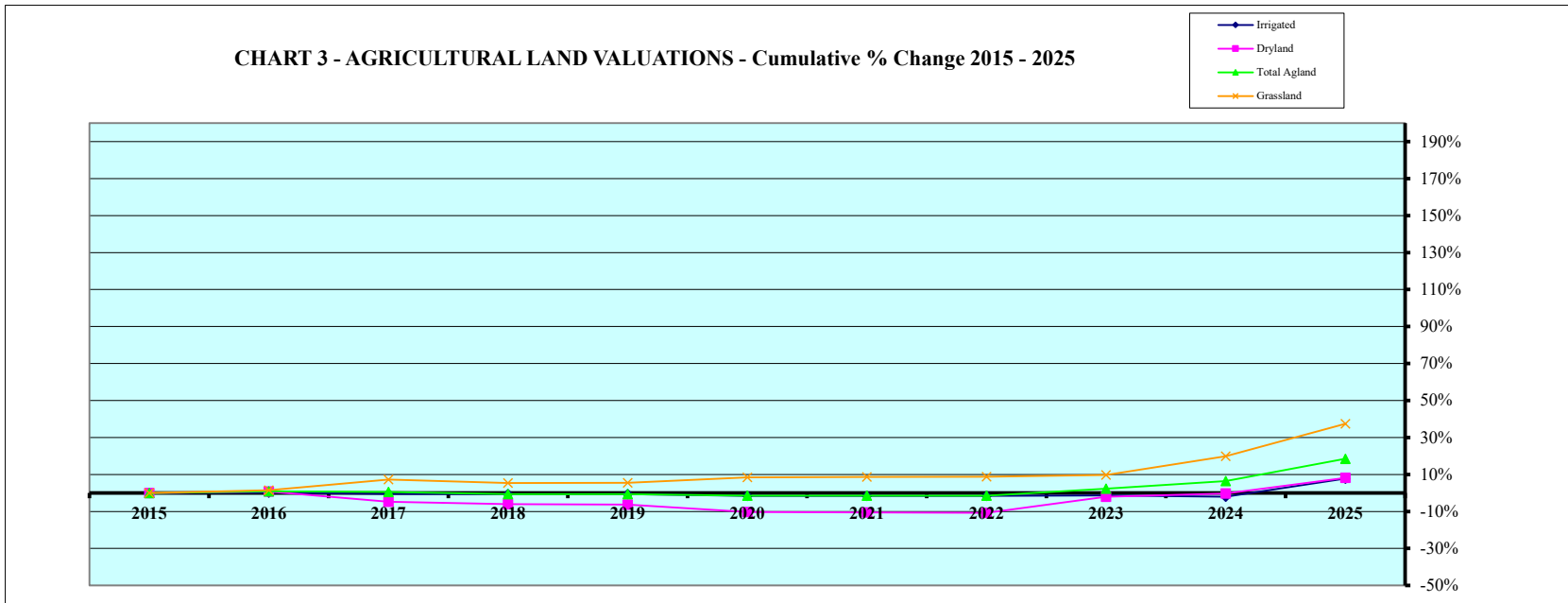
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	15,995,524	9,926,475	25,921,999	853,435	3.29%	25,068,564	--	--
2016	18,241,525	11,025,111	29,266,636	726,505	2.48%	28,540,131	10.10%	10.10%
2017	20,083,260	9,246,270	29,329,530	374,798	1.28%	28,954,732	-1.07%	11.70%
2018	19,992,875	8,979,815	28,972,690	226,405	0.78%	28,746,285	-1.99%	10.90%
2019	21,627,705	9,382,450	31,010,155	641,380	2.07%	30,368,775	4.82%	17.15%
2020	22,180,840	9,613,235	31,794,075	527,310	1.66%	31,266,765	0.83%	20.62%
2021	22,776,690	9,825,585	32,602,275	1,007,170	3.09%	31,595,105	-0.63%	21.89%
2022	24,787,390	10,568,940	35,356,330	596,960	1.69%	34,759,370	6.62%	34.09%
2023	27,055,245	10,683,225	37,738,470	1,104,035	2.93%	36,634,435	3.61%	41.33%
2024	33,560,200	11,936,680	45,496,880	813,905	1.79%	44,682,975	18.40%	72.37%
2025	40,608,865	13,449,815	54,058,680	1,730,915	3.20%	52,327,765	15.01%	101.87%
Rate Ann%chg	9.76%	3.08%	7.63%	Ag Imprv+Site w/o growth			5.57%	

(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	66,747,407	-	-	-	105,402,902	-	-	-	95,479,080	-	-	-
2016	66,861,035	113,628	0.17%	0.17%	106,188,090	785,188	0.74%	0.74%	96,907,550	1,428,470	1.50%	1.50%
2017	66,396,080	-464,955	-0.70%	-0.53%	100,428,740	-5,759,350	-5.42%	-4.72%	102,388,285	5,480,735	5.66%	7.24%
2018	66,339,320	-56,760	-0.09%	-0.61%	99,007,345	-1,421,395	-1.42%	-6.07%	100,588,085	-1,800,200	-1.76%	5.35%
2019	66,343,845	4,525	0.01%	-0.60%	98,800,250	-207,095	-0.21%	-6.26%	100,731,610	143,525	0.14%	5.50%
2020	65,688,570	-655,275	-0.99%	-1.59%	94,592,040	-4,208,210	-4.26%	-10.26%	103,576,720	2,845,110	2.82%	8.48%
2021	65,688,365	-205	0.00%	-1.59%	94,351,775	-240,265	-0.25%	-10.48%	103,719,655	142,935	0.14%	8.63%
2022	65,723,220	34,855	0.05%	-1.53%	94,075,160	-276,615	-0.29%	-10.75%	103,859,540	139,885	0.13%	8.78%
2023	65,890,600	167,380	0.25%	-1.28%	103,258,175	9,183,015	9.76%	-2.03%	104,795,625	936,085	0.90%	9.76%
2024	65,390,370	-500,230	-0.76%	-2.03%	105,068,350	1,810,175	1.75%	-0.32%	114,414,170	9,618,545	9.18%	19.83%
2025	71,936,090	6,545,720	10.01%	7.77%	114,002,080	8,933,730	8.50%	8.16%	131,188,650	16,774,480	14.66%	37.40%

Rate Ann.%chg: Irrigated **0.75%** Dryland **0.79%** Grassland **3.23%**

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	0	-	-	-	1,220	-	-	-	267,630,609	-	-	-
2016	0	0	-	-	0	-1,220	-100.00%	-100.00%	269,956,675	2,326,066	0.87%	0.87%
2017	0	0	-	-	0	0	-	-100.00%	269,213,105	-743,570	-0.28%	0.59%
2018	0	0	-	-	0	0	-	-100.00%	265,934,750	-3,278,355	-1.22%	-0.63%
2019	0	0	-	-	0	0	-	-100.00%	265,875,705	-59,045	-0.02%	-0.66%
2020	0	0	-	-	0	0	-	-100.00%	263,857,330	-2,018,375	-0.76%	-1.41%
2021	0	0	-	-	0	0	-	-100.00%	263,759,795	-97,535	-0.04%	-1.45%
2022	0	0	-	-	0	0	-	-100.00%	263,657,920	-101,875	-0.04%	-1.48%
2023	0	0	-	-	0	0	-	-100.00%	273,944,400	10,286,480	3.90%	2.36%
2024	0	0	-	-	0	0	-	-100.00%	284,872,890	10,928,490	3.99%	6.44%
2025	0	0	-	-	0	0	-	-100.00%	317,126,820	32,253,930	11.32%	18.49%

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Rate Ann.%chg: Total Agric Land **1.71%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(<sup>1</sup>)

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	66,814,280	40,612	1,645			105,406,350	244,303	431			95,479,080	302,827	315		
2016	66,907,255	40,670	1,645	0.00%	0.00%	106,087,180	245,838	432	0.02%	0.02%	96,976,955	301,230	322	2.11%	2.11%
2017	66,658,770	40,509	1,646	0.02%	0.02%	100,552,350	245,251	410	-4.99%	-4.97%	102,214,705	301,746	339	5.22%	7.44%
2018	66,339,325	40,304	1,646	0.03%	0.05%	98,976,810	246,999	401	-2.26%	-7.12%	100,578,560	300,120	335	-1.07%	6.29%
2019	66,343,845	40,306	1,646	0.00%	0.05%	98,800,245	246,549	401	0.00%	-7.12%	100,731,880	300,594	335	-0.01%	6.29%
2020	65,902,885	40,088	1,644	-0.12%	-0.07%	94,536,855	240,299	393	-1.83%	-8.82%	103,558,330	307,068	337	0.64%	6.96%
2021	65,688,330	39,957	1,644	0.00%	-0.07%	94,351,780	239,814	393	0.01%	-8.81%	103,722,785	307,784	337	-0.07%	6.88%
2022	65,723,250	39,974	1,644	0.01%	-0.06%	94,106,440	239,055	394	0.06%	-8.76%	103,833,530	308,539	337	-0.14%	6.74%
2023	65,824,675	40,037	1,644	0.00%	-0.06%	103,264,375	238,766	432	9.86%	0.24%	104,802,425	308,669	340	0.89%	7.69%
2024	65,390,370	39,755	1,645	0.04%	-0.02%	105,192,870	238,405	441	2.02%	2.27%	114,282,940	309,124	370	8.89%	17.26%
2025	71,936,090	39,733	1,810	10.07%	10.05%	113,703,810	231,032	492	11.54%	14.07%	131,387,650	316,470	415	12.30%	31.68%

Rate Annual %chg Average Value/Acre: 0.74%

0.76%

3.24%

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	0	0				0	0				267,699,710	587,743	455		
2016	0	0				0	0				269,971,390	587,738	459	0.85%	0.85%
2017	0	0				0	0				269,425,825	587,506	459	-0.16%	0.69%
2018	0	0				0	0				265,894,695	587,423	453	-1.30%	-0.62%
2019	0	0				0	0				265,875,970	587,450	453	-0.01%	-0.63%
2020	0	0				0	0				263,998,070	587,456	449	-0.71%	-1.33%
2021	0	0				0	0				263,762,895	587,555	449	-0.11%	-1.44%
2022	0	0				0	0				263,663,220	587,569	449	-0.04%	-1.48%
2023	0	0				0	0				273,891,475	587,471	466	3.90%	2.36%
2024	0	0				0	0				284,866,180	587,283	485	4.04%	6.50%
2025	0	0				0	0				317,027,550	587,236	540	11.30%	18.53%

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KIMBALL

Rate Annual %chg Average Value/Acre: 1.71%

(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	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,434	KIMBALL	210,039,255	44,886,164	106,216,374	221,838,240	56,136,870	127,328,455	0	317,126,820	40,608,865	13,449,815	20,339,565	1,157,970,423
cnty sector value % of total value:		18.14%	3.88%	9.17%	19.16%	4.85%	11.00%		27.39%	3.51%	1.16%	1.76%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	BUSHNELL	98,112	691,293	2,015,698	5,946,920	0	0	735,930	0	0	0	0	9,487,953
3.35%	%sector of county sector	0.05%	1.54%	1.90%	2.68%								0.82%
	%sector of municipality	1.03%	7.29%	21.24%	62.68%			7.76%					100.00%
187	DIX	122,091	568,773	1,669,558	10,832,590	0	0	1,164,930	0	0	0	0	14,357,942
5.45%	%sector of county sector	0.06%	1.27%	1.57%	4.88%								1.24%
	%sector of municipality	0.85%	3.96%	11.63%	75.45%			8.11%					100.00%
2,290	KIMBALL	4,293,710	2,445,699	8,284,272	140,607,100	0	0	38,031,850	5,582,040	0	0	9,480	199,254,151
66.69%	%sector of county sector	2.04%	5.45%	7.80%	63.38%				1.76%			0.05%	17.21%
	%sector of municipality	2.15%	1.23%	4.16%	70.57%			19.09%	2.80%			0.00%	100.00%
	%sector of county sector												
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2,593	Total Municipalities	4,513,913	3,705,765	11,969,528	157,386,613	0	0	39,932,710	5,582,040	0	0	9,480	223,100,049
75.50%	%all municip.sectors of cnty	2.15%	8.26%	11.27%	70.95%			#DIV/0!	1.76%			0.05%	19.27%