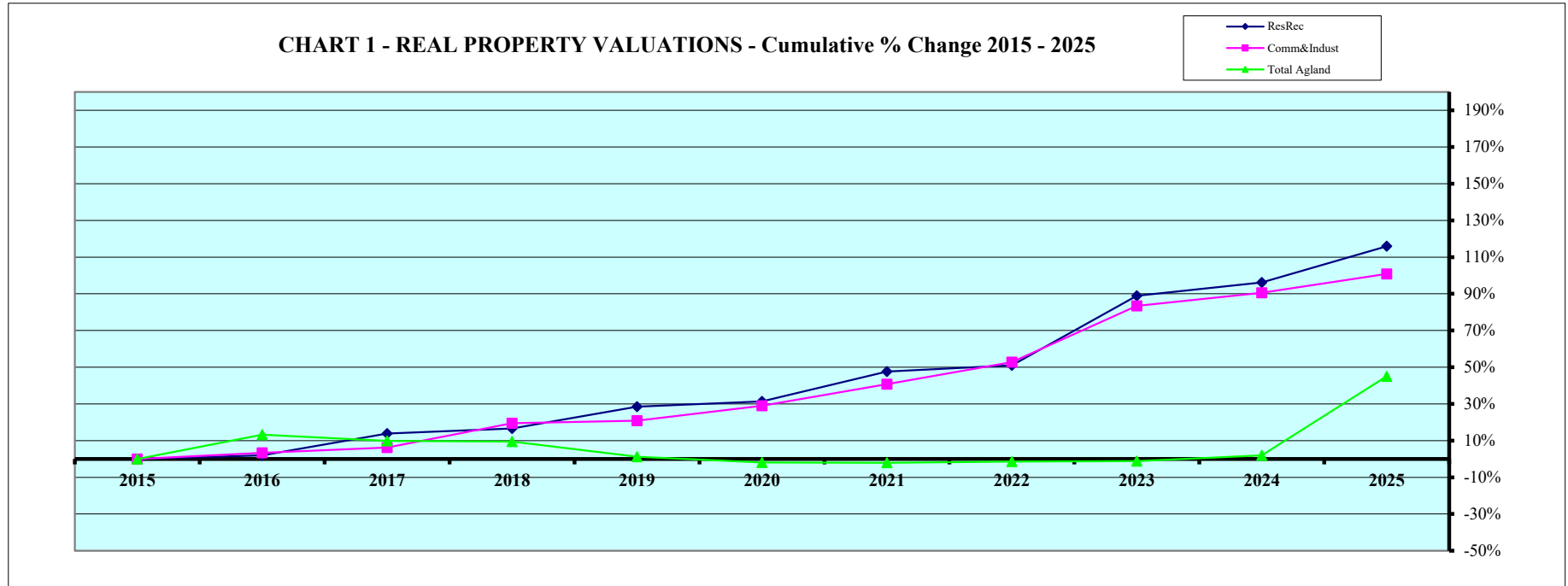


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	14,300,709,448	-	-	-	5,412,682,869	-	-	-	1,399,285,900	-	-	-
2016	14,578,018,652	277,309,204	1.94%	1.94%	5,592,453,026	179,770,157	3.32%	3.32%	1,583,850,896	184,564,996	13.19%	13.19%
2017	16,277,518,082	1,699,499,430	11.66%	13.82%	5,750,454,278	158,001,252	2.83%	6.24%	1,536,914,114	-46,936,782	-2.96%	9.84%
2018	16,679,061,911	401,543,829	2.47%	16.63%	6,466,603,627	716,149,349	12.45%	19.47%	1,532,705,440	-4,208,674	-0.27%	9.53%
2019	18,377,264,126	1,698,202,215	10.18%	28.51%	6,543,625,878	77,022,251	1.19%	20.89%	1,416,130,385	-116,575,055	-7.61%	1.20%
2020	18,791,320,523	414,056,397	2.25%	31.40%	6,982,956,564	439,330,686	6.71%	29.01%	1,371,773,200	-44,357,185	-3.13%	-1.97%
2021	21,107,828,989	2,316,508,466	12.33%	47.60%	7,616,144,007	633,187,443	9.07%	40.71%	1,370,036,000	-1,737,200	-0.13%	-2.09%
2022	21,590,924,066	483,095,077	2.29%	50.98%	8,270,182,947	654,038,940	8.59%	52.79%	1,379,156,600	9,120,600	0.67%	-1.44%
2023	27,011,726,167	5,420,802,101	25.11%	88.88%	9,925,853,967	1,655,671,020	20.02%	83.38%	1,383,131,100	3,974,500	0.29%	-1.15%
2024	28,048,980,300	1,037,254,133	3.84%	96.14%	10,314,350,544	388,496,577	3.91%	90.56%	1,427,611,900	44,480,800	3.22%	2.02%
2025	30,874,541,867	2,825,561,567	10.07%	115.90%	10,871,050,274	556,699,730	5.40%	100.84%	2,029,852,056	602,240,156	42.19%	45.06%

Rate Annual %chg: Residential & Recreational **8.00%**

Commercial & Industrial **7.22%**

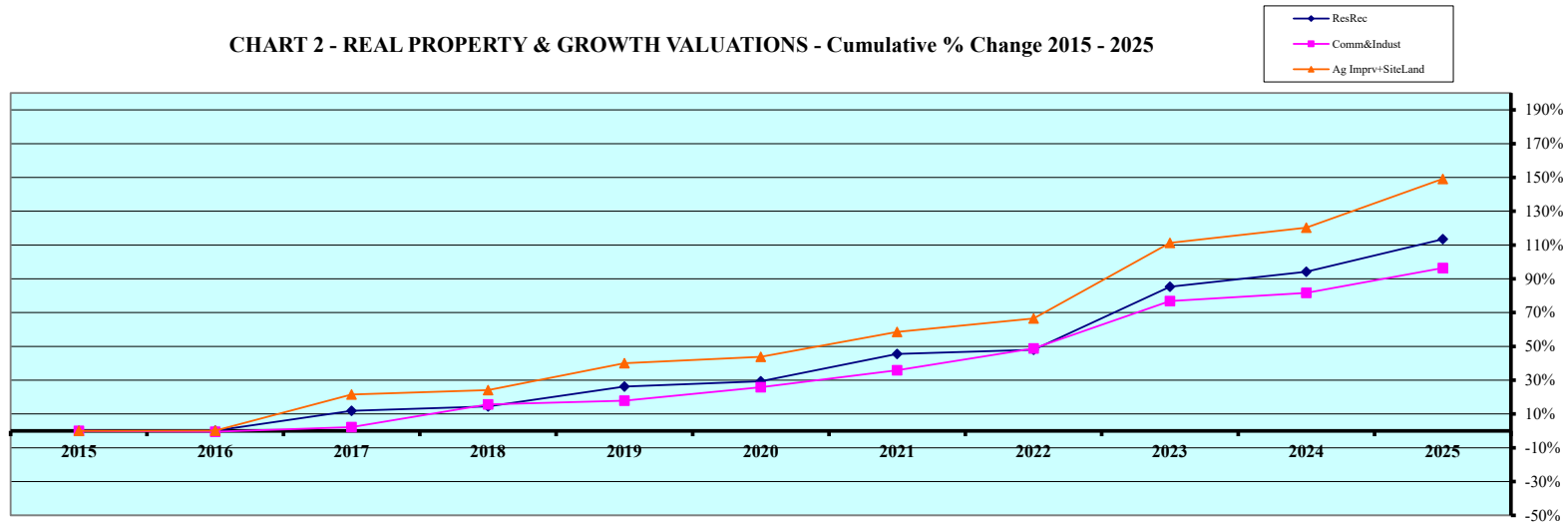
Agricultural Land **3.79%**

Cnty# **55**
County **LANCASTER**

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	14,300,709,448	255,687,906	1.79%	14,045,021,542	--	--	5,412,682,869	37,513,939	0.69%	5,375,168,930	--	--
2016	14,578,018,652	250,776,578	1.72%	14,327,242,074	0.19%	0.19%	5,592,453,026	206,209,727	3.69%	5,386,243,299	-0.49%	-0.49%
2017	16,277,518,082	268,478,816	1.65%	16,009,039,266	9.82%	11.95%	5,750,454,278	220,214,014	3.83%	5,530,240,264	-1.11%	2.17%
2018	16,679,061,911	311,941,659	1.87%	16,367,120,252	0.55%	14.45%	6,466,603,627	202,688,217	3.13%	6,263,915,410	8.93%	15.73%
2019	18,377,264,126	322,455,462	1.75%	18,054,808,664	8.25%	26.25%	6,543,625,878	165,725,817	2.53%	6,377,900,061	-1.37%	17.83%
2020	18,791,320,523	293,732,900	1.56%	18,497,587,623	0.65%	29.35%	6,982,956,564	171,758,076	2.46%	6,811,198,488	4.09%	25.84%
2021	21,107,828,989	304,419,380	1.44%	20,803,409,609	10.71%	45.47%	7,616,144,007	258,833,397	3.40%	7,357,310,610	5.36%	35.93%
2022	21,590,924,066	417,600,345	1.93%	21,173,323,721	0.31%	48.06%	8,270,182,947	214,148,267	2.59%	8,056,034,680	5.78%	48.84%
2023	27,011,726,167	501,045,363	1.85%	26,510,680,804	22.79%	85.38%	9,925,853,967	352,485,712	3.55%	9,573,368,255	15.76%	76.87%
2024	28,048,980,300	275,283,060	0.98%	27,773,697,240	2.82%	94.21%	10,314,350,544	483,813,351	4.69%	9,830,537,193	-0.96%	81.62%
2025	30,874,541,867	351,745,534	1.14%	30,522,796,333	8.82%	113.44%	10,871,050,274	240,273,848	2.21%	10,630,776,426	3.07%	96.40%
Rate Ann%chg	8.00%		Resid & Recreat w/o growth			6.49%	7.22%		C & I w/o growth			3.90%

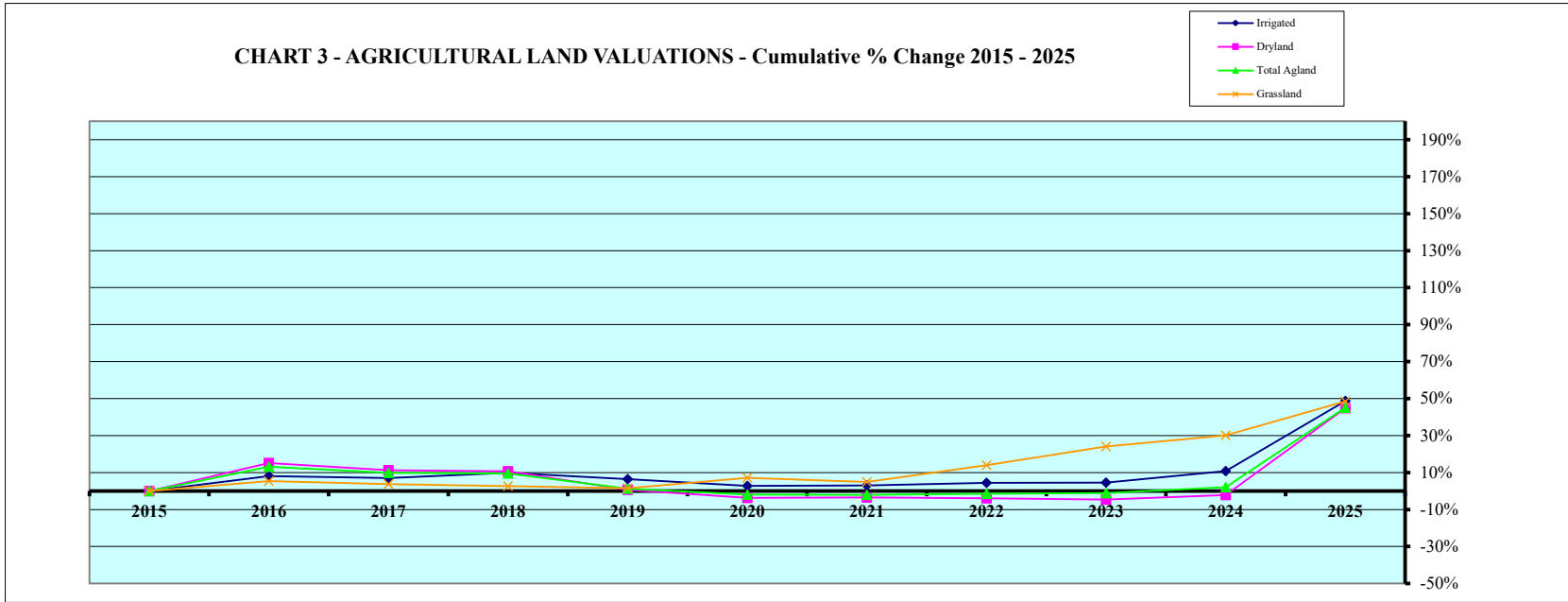
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	512,050,100	44,707,800	556,757,900	12,482,453	2.24%	544,275,447	--	
2016	518,807,800	51,597,705	570,405,505	13,147,215	2.30%	557,258,290	0.09%	
2017	633,739,300	53,841,286	687,580,586	10,677,930	1.55%	676,902,656	18.67%	
2018	645,843,000	57,780,160	703,623,160	12,723,960	1.81%	690,899,200	0.48%	
2019	727,538,200	70,440,215	797,978,415	18,176,807	2.28%	779,801,608	10.83%	
2020	739,382,000	74,534,600	813,916,600	13,022,898	1.60%	800,893,702	0.37%	
2021	814,489,500	79,609,900	894,099,400	11,290,150	1.26%	882,809,250	8.46%	
2022	747,031,600	198,088,300	945,119,900	17,855,100	1.89%	927,264,800	3.71%	
2023	1,099,759,700	113,616,300	1,213,376,000	37,456,732	3.09%	1,175,919,268	24.42%	
2024	1,146,491,100	101,776,800	1,248,267,900	22,151,500	1.77%	1,226,116,400	1.05%	
2025	1,306,099,500	107,849,944	1,413,949,444	26,726,879	1.89%	1,387,222,565	11.13%	
Rate Ann%chg	9.82%	9.21%	9.77%	Ag Imprv+Site w/o growth		7.92%		

(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# 55
County LANCASTER

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	112,549,748	-	-	-	1,117,128,144	-	-	-	148,557,800	-	-	-
2016	121,644,841	9,095,093	8.08%	8.08%	1,286,040,036	168,911,892	15.12%	15.12%	156,486,045	7,928,245	5.34%	5.34%
2017	120,500,466	-1,144,375	-0.94%	7.06%	1,242,389,445	-43,650,591	-3.39%	11.21%	154,165,474	-2,320,571	-1.48%	3.77%
2018	123,658,469	3,158,003	2.62%	9.87%	1,236,410,660	-5,978,785	-0.48%	10.68%	152,600,411	-1,565,063	-1.02%	2.72%
2019	119,747,082	-3,911,388	-3.16%	6.39%	1,124,999,200	-111,411,460	-9.01%	0.70%	150,765,393	-1,835,018	-1.20%	1.49%
2020	115,617,933	-4,129,149	-3.45%	2.73%	1,076,499,319	-48,499,881	-4.31%	-3.64%	159,156,471	8,391,078	5.57%	7.13%
2021	115,880,812	262,879	0.23%	2.96%	1,078,103,880	1,604,561	0.15%	-3.49%	155,783,802	-3,372,669	-2.12%	4.86%
2022	117,530,113	1,649,301	1.42%	4.43%	1,073,259,314	-4,844,566	-0.45%	-3.93%	169,270,338	13,486,536	8.66%	13.94%
2023	117,666,376	136,263	0.12%	4.55%	1,065,518,110	-7,741,204	-0.72%	-4.62%	184,330,212	15,059,874	8.90%	24.08%
2024	124,747,191	7,080,815	6.02%	10.84%	1,092,392,973	26,874,863	2.52%	-2.21%	193,314,001	8,983,789	4.87%	30.13%
2025	167,318,626	42,571,435	34.13%	48.66%	1,617,712,899	525,319,926	48.09%	44.81%	220,634,390	27,320,389	14.13%	48.52%

Rate Ann.%chg: Irrigated **4.04%** Dryland **3.77%** Grassland **4.03%**

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	21,050,208	-	-	-	0	-	-	-	1,399,285,900	-	-	-
2016	19,679,974	-1,370,234	-6.51%	-6.51%	0	0	-	-	1,583,850,896	184,564,996	13.19%	13.19%
2017	19,858,729	178,755	0.91%	-5.66%	0	0	-	-	1,536,914,114	-46,936,782	-2.96%	9.84%
2018	20,035,900	177,171	0.89%	-4.82%	0	0	-	-	1,532,705,440	-4,208,674	-0.27%	9.53%
2019	20,618,711	582,811	2.91%	-2.05%	0	0	-	-	1,416,130,385	-116,575,055	-7.61%	1.20%
2020	20,499,477	-119,234	-0.58%	-2.62%	0	0	-	-	1,371,773,200	-44,357,185	-3.13%	-1.97%
2021	20,267,506	-231,971	-1.13%	-3.72%	0	0	-	-	1,370,036,000	-1,737,200	-0.13%	-2.09%
2022	19,096,835	-1,170,671	-5.78%	-9.28%	0	0	-	-	1,379,156,600	9,120,600	0.67%	-1.44%
2023	15,616,402	-3,480,433	-18.23%	-25.81%	0	0	-	-	1,383,131,100	3,974,500	0.29%	-1.15%
2024	15,686,796	70,394	0.45%	-25.48%	1,470,939	1,470,939	-	-	1,427,611,900	44,480,800	3.22%	2.02%
2025	14,742,242	-944,554	-6.02%	-29.97%	9,443,899	7,972,960	542.03%	-	2,029,852,056	602,240,156	42.19%	45.06%

Cnty# **55**
County **LANCASTER**

Rate Ann.%chg: Total Agric Land **3.79%**

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	112,522,476	19,072	5,900			1,120,201,903	271,606	4,124			148,541,012	76,093	1,952		
2016	122,750,145	19,138	6,414	8.72%	8.72%	1,286,659,923	269,939	4,766	15.57%	15.57%	156,870,865	76,657	2,046	4.83%	4.83%
2017	120,305,949	19,623	6,131	-4.42%	-3.91%	1,241,909,098	268,828	4,620	-3.08%	12.01%	153,088,262	76,269	2,007	-1.92%	2.82%
2018	123,657,292	20,108	6,150	0.31%	4.24%	1,236,956,268	267,899	4,617	-0.05%	11.95%	152,674,528	76,280	2,002	-0.28%	2.53%
2019	119,837,322	21,352	5,613	-8.74%	-4.87%	1,125,988,657	266,361	4,227	-8.45%	2.50%	150,270,650	74,972	2,004	0.14%	2.68%
2020	115,610,691	21,807	5,302	-5.54%	-10.14%	1,078,639,173	265,118	4,069	-3.76%	-1.35%	159,003,872	74,426	2,136	6.59%	9.44%
2021	115,879,123	21,858	5,302	0.00%	-10.14%	1,078,278,980	265,288	4,065	-0.10%	-1.45%	155,558,745	72,765	2,138	0.07%	9.51%
2022	117,541,702	22,115	5,315	0.25%	-9.91%	1,073,636,060	262,819	4,085	0.50%	-0.95%	166,164,660	77,070	2,156	0.85%	10.45%
2023	118,189,245	22,210	5,321	0.12%	-9.81%	1,071,150,615	261,875	4,090	0.13%	-0.83%	160,380,740	71,346	2,248	4.26%	15.15%
2024	124,769,730	22,373	5,577	4.80%	-5.48%	1,092,033,968	261,017	4,184	2.28%	1.44%	193,185,141	79,667	2,425	7.87%	24.22%
2025	167,580,808	22,322	7,507	34.62%	27.25%	1,618,106,394	260,524	6,211	48.45%	50.59%	230,748,545	81,325	2,837	17.01%	45.35%

Rate Annual %chg Average Value/Acre: 4.06%

3.75%

4.50%

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	21,085,705	26,047	810			0	0				1,402,351,096	392,818	3,570		
2016	19,691,338	26,271	750	-7.41%	-7.41%	0	0				1,585,972,271	392,005	4,046	13.33%	13.33%
2017	19,802,162	26,433	749	-0.05%	-7.46%	0	0				1,535,105,471	391,154	3,925	-3.00%	9.93%
2018	19,966,812	26,582	751	0.27%	-7.21%	0	0				1,533,254,900	390,868	3,923	-0.05%	9.88%
2019	20,621,800	27,538	749	-0.31%	-7.49%	0	0				1,416,718,429	390,223	3,631	-7.45%	1.70%
2020	20,484,664	27,453	746	-0.36%	-7.83%	0	0				1,373,738,400	388,804	3,533	-2.68%	-1.03%
2021	20,271,051	27,097	748	0.26%	-7.59%	0	0				1,369,987,899	387,008	3,540	0.19%	-0.84%
2022	18,993,778	21,159	898	20.00%	10.89%	0	0				1,376,336,200	383,163	3,592	1.47%	0.62%
2023	19,901,900	20,824	956	6.47%	18.06%	0	0				1,369,622,500	376,255	3,640	1.34%	1.97%
2024	15,693,722	20,925	750	-21.52%	-7.35%	1,470,939	799	1,841			1,427,153,500	384,781	3,709	1.89%	3.89%
2025	14,725,221	19,641	750	-0.04%	-7.39%	0	0				2,031,160,968	383,812	5,292	42.68%	48.24%

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LANCASTER

Rate Annual %chg Average Value/Acre: 3.77%

(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
322,608	LANCASTER	1,129,442,153	569,408,017	269,810,045	30,874,541,867	10,191,564,774	679,485,500	0	2,029,852,056	1,306,099,500	107,849,944	0	47,158,053,856
cnty sectorvalue % of total value:		2.40%	1.21%	0.57%	65.47%	21.61%	1.44%		4.30%	2.77%	0.23%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,082	BENNETT	3,204,448	949,754	356,419	115,032,100	0	0	8,712,800	0	0	0	0	128,255,521
0.34%	%sector of county sector	0.28%	0.17%	0.13%	0.37%								0.27%
	%sector of municipality	2.50%	0.74%	0.28%	89.69%			6.79%					100.00%
135	DAVEY	67,991	198,074	6,216	13,865,100	0	0	2,210,700	36,700	218,500	0	0	16,603,281
0.04%	%sector of county sector	0.01%	0.03%	0.00%	0.04%				0.00%	0.02%			0.04%
	%sector of municipality	0.41%	1.19%	0.04%	83.51%			13.31%	0.22%	1.32%			100.00%
189	DENTON	1,062,531	457,572	876,567	19,659,400	0	0	1,643,400	0	0	0	0	23,699,470
0.06%	%sector of county sector	0.09%	0.08%	0.32%	0.06%								0.05%
	%sector of municipality	4.48%	1.93%	3.70%	82.95%			6.93%					100.00%
649	FIRTH	766,869	843,885	628,971	45,695,700	0	416,300	7,596,700	0	16,300	2,200	0	55,966,925
0.20%	%sector of county sector	0.07%	0.15%	0.23%	0.15%		0.06%	0.23%		0.00%	0.00%		0.12%
	%sector of municipality	1.37%	1.51%	1.12%	81.65%		0.74%	13.57%		0.03%	0.00%		100.00%
268	HALLAM	240,108	386,604	354,567	29,143,800	0	0	4,543,600	0	0	0	0	34,668,679
0.08%	%sector of county sector	0.02%	0.07%	0.13%	0.09%								0.07%
	%sector of municipality	0.69%	1.12%	1.02%	84.06%			13.11%					100.00%
2,607	HICKMAN	1,576,340	1,462,972	1,955,217	360,342,000	0	0	40,856,600	0	374,000	0	0	406,567,129
0.81%	%sector of county sector	0.14%	0.26%	0.72%	1.17%					0.03%			0.86%
	%sector of municipality	0.39%	0.36%	0.48%	88.63%			10.05%		0.09%			100.00%
291,331	LINCOLN	952,041,098	462,681,401	163,259,460	26,367,898,367	0	3,009,700	9,925,821,474	618,408,500	5,845,100	1,299,600	0	38,500,264,700
90.30%	%sector of county sector	84.29%	81.26%	60.51%	85.40%		0.44%		30.47%	0.45%	1.21%		81.64%
	%sector of municipality	2.47%	1.20%	0.42%	68.49%		0.01%	25.78%	1.61%	0.02%	0.00%		100.00%
457	MALCOLM	907,084	291,524	9,149	40,720,100	0	0	3,954,800	0	0	0	0	45,882,657
0.14%	%sector of county sector	0.08%	0.05%	0.00%	0.13%								0.10%
	%sector of municipality	1.98%	0.64%	0.02%	88.75%			8.62%					100.00%
235	PANAMA	62,855	361,101	15,593	23,720,400	0	494,700	1,925,900	0	239,200	114,100	0	26,933,849
0.07%	%sector of county sector	0.01%	0.06%	0.01%	0.08%		0.07%	0.08%		0.02%	0.11%		0.06%
	%sector of municipality	0.23%	1.34%	0.06%	88.07%		1.84%	7.15%		0.89%	0.42%		100.00%
159	RAYMOND	1,784,405	310,081	470,599	14,354,600	0	310,100	1,517,000	0	15,500	0	0	18,762,285
0.05%	%sector of county sector	0.16%	0.05%	0.17%	0.05%		0.05%			0.00%			0.04%
	%sector of municipality	9.51%	1.65%	2.51%	76.51%		1.65%	8.09%		0.08%			100.00%
201	ROCA	230,398	139,899	620,360	20,763,800	0	1,195,500	2,366,600	0	61,900	43,400	0	25,421,857
0.06%	%sector of county sector	0.02%	0.02%	0.23%	0.07%		0.18%			0.00%	0.04%		0.05%
	%sector of municipality	0.91%	0.55%	2.44%	81.68%		4.70%	9.31%		0.24%	0.17%		100.00%
136	SPRAGUE	90,734	284,822	7,577	13,838,500	0	0	1,594,300	0	0	0	0	15,815,933
0.04%	%sector of county sector	0.01%	0.05%	0.00%	0.04%								0.03%
	%sector of municipality	0.57%	1.80%	0.05%	87.50%			10.08%					100.00%
4,279	WAVERLY	27,219,674	2,448,422	1,447,155	460,941,600	0	0	45,857,900	44,678,800	502,700	0	0	583,096,251
1.33%	%sector of county sector	2.41%	0.43%	0.54%	1.49%				2.20%	0.04%			1.24%
	%sector of municipality	4.67%	0.42%	0.25%	79.05%			7.86%	7.66%	0.09%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
301,729	Total Municipalities	989,254,536	470,816,112	170,007,851	27,525,975,479	0	5,426,300	10,048,601,775	663,124,000	7,273,200	1,459,300	0	39,881,938,551
93.53%	%all municip.sectors of cnty	87.59%	82.69%	63.01%	89.15%		0.80%	#DIV/0!	32.67%	0.56%	1.35%		84.57%

Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026