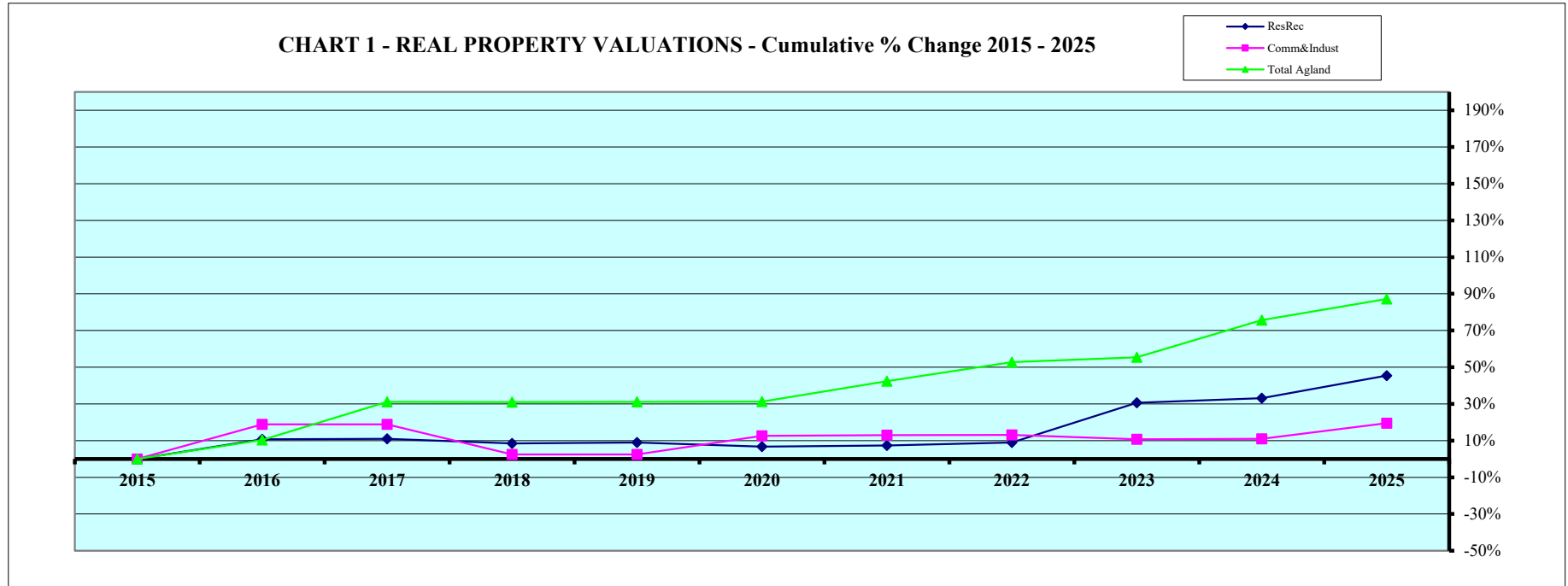


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



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	4,095,618	-	-	-	528,919	-	-	-	207,087,300	-	-	-
2016	4,532,717	437,099	10.67%	10.67%	628,737	99,818	18.87%	18.87%	228,583,973	21,496,673	10.38%	10.38%
2017	4,545,037	12,320	0.27%	10.97%	628,737	0	0.00%	18.87%	271,632,594	43,048,621	18.83%	31.17%
2018	4,441,752	-103,285	-2.27%	8.45%	541,956	-86,781	-13.80%	2.46%	271,179,564	-453,030	-0.17%	30.95%
2019	4,461,858	20,106	0.45%	8.94%	541,956	0	0.00%	2.46%	271,407,589	228,025	0.08%	31.06%
2020	4,371,836	-90,022	-2.02%	6.74%	595,801	53,845	9.94%	12.65%	271,665,181	257,592	0.09%	31.18%
2021	4,396,324	24,488	0.56%	7.34%	597,750	1,949	0.33%	13.01%	294,757,230	23,092,049	8.50%	42.33%
2022	4,464,894	68,570	1.56%	9.02%	598,285	535	0.09%	13.11%	316,413,265	21,656,035	7.35%	52.79%
2023	5,349,601	884,707	19.81%	30.62%	585,762	-12,523	-2.09%	10.75%	321,694,486	5,281,221	1.67%	55.34%
2024	5,450,315	100,714	1.88%	33.08%	586,831	1,069	0.18%	10.95%	363,872,798	42,178,312	13.11%	75.71%
2025	5,956,360	506,045	9.28%	45.43%	632,112	45,281	7.72%	19.51%	387,643,485	23,770,687	6.53%	87.19%

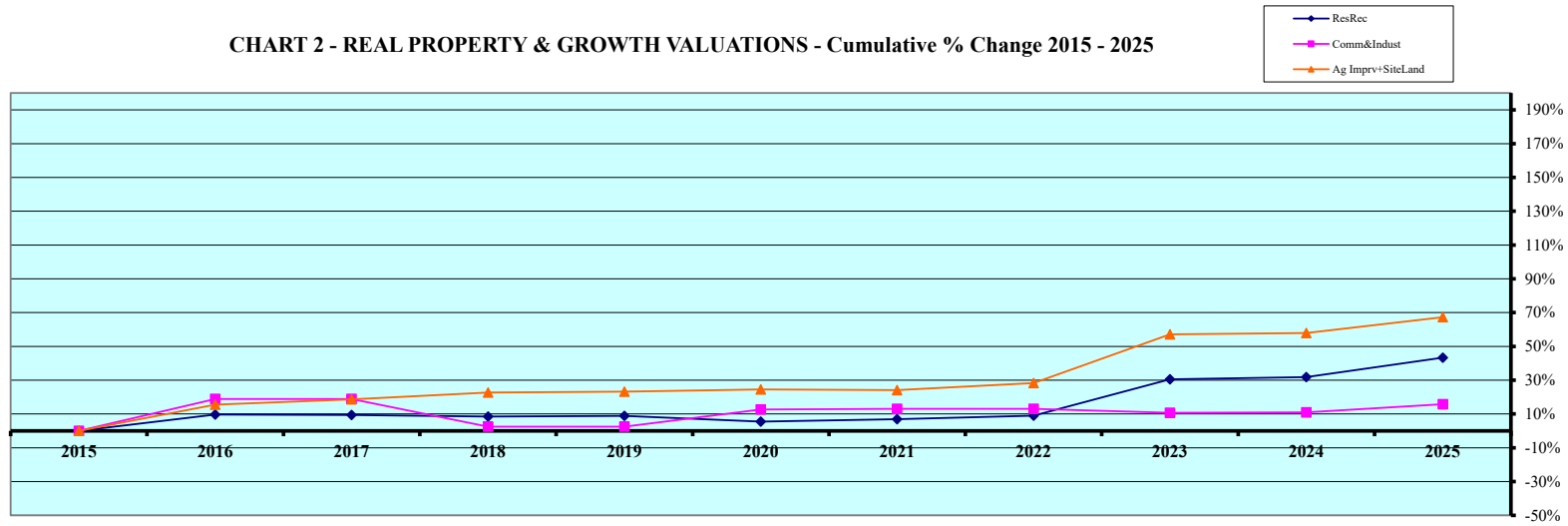
Rate Annual %chg: Residential & Recreational **3.82%** Commercial & Industrial **1.80%** Agricultural Land **6.47%**

Cnty# **60**  
County **MCPHERSON**

**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	4,095,618	1,873	0.05%	4,093,745	--	--	528,919	0	0.00%	528,919	--	--
2016	4,532,717	43,248	0.95%	4,489,469	9.62%	9.62%	628,737	0	0.00%	628,737	18.87%	18.87%
2017	4,545,037	61,927	1.36%	4,483,110	-1.09%	9.46%	628,737	0	0.00%	628,737	0.00%	18.87%
2018	4,441,752	844	0.02%	4,440,908	-2.29%	8.43%	541,956	0	0.00%	541,956	-13.80%	2.46%
2019	4,461,858	240	0.01%	4,461,618	0.45%	8.94%	541,956	0	0.00%	541,956	0.00%	2.46%
2020	4,371,836	52,420	1.20%	4,319,416	-3.19%	5.46%	595,801	0	0.00%	595,801	9.94%	12.65%
2021	4,396,324	16,305	0.37%	4,380,019	0.19%	6.94%	597,750	0	0.00%	597,750	0.33%	13.01%
2022	4,464,894	0	0.00%	4,464,894	1.56%	9.02%	598,285	0	0.00%	598,285	0.09%	13.11%
2023	5,349,601	2,555	0.05%	5,347,046	19.76%	30.56%	585,762	0	0.00%	585,762	-2.09%	10.75%
2024	5,450,315	49,785	0.91%	5,400,530	0.95%	31.86%	586,831	0	0.00%	586,831	0.18%	10.95%
2025	5,956,360	85,540	1.44%	5,870,820	7.72%	43.34%	632,112	19,770	3.13%	612,342	4.35%	15.77%
Rate Ann%chg	3.82%	Resid & Recreat w/o growth				3.37%	C & I w/o growth				1.79%	

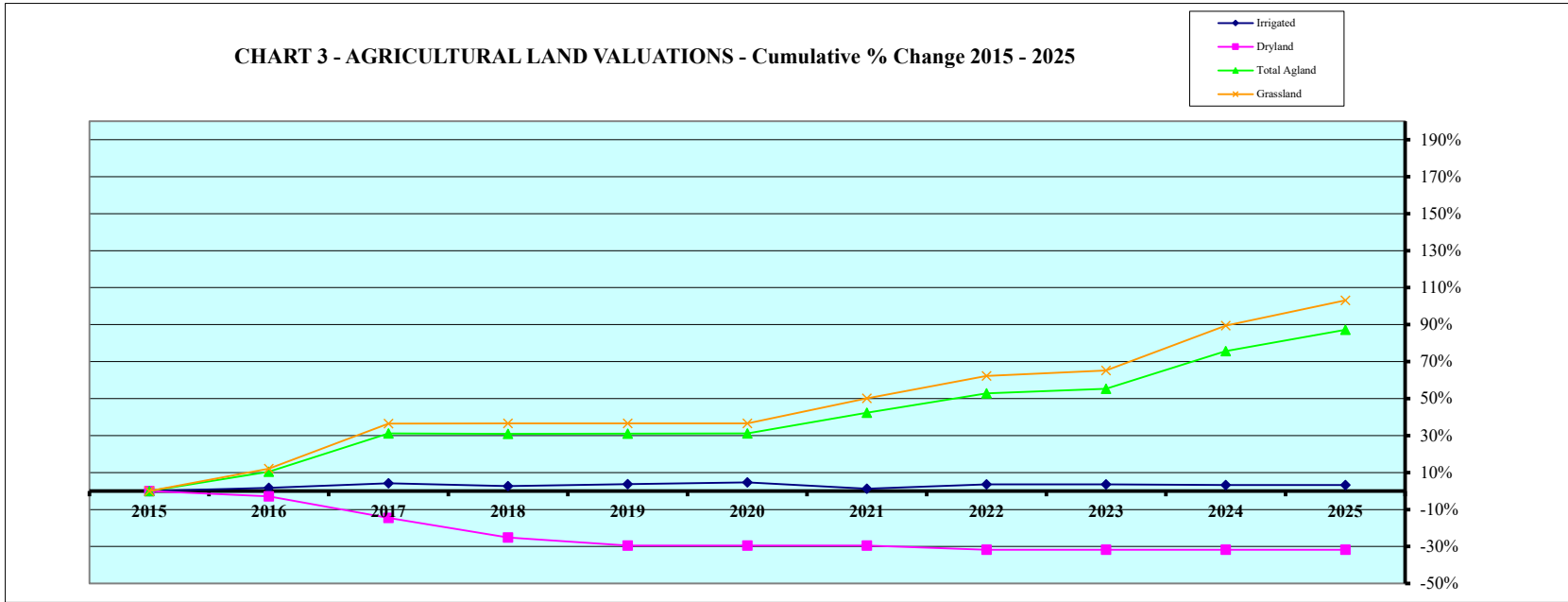
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	7,725,890	2,599,596	10,325,486	85,143	0.82%	10,240,343	--	--
2016	8,977,741	3,364,278	12,342,019	407,138	3.30%	11,934,881	15.59%	15.59%
2017	9,205,886	3,356,280	12,562,166	307,884	2.45%	12,254,282	-0.71%	18.68%
2018	9,385,686	3,337,699	12,723,385	54,258	0.43%	12,669,127	0.85%	22.70%
2019	9,392,091	3,375,920	12,768,011	41,085	0.32%	12,726,926	0.03%	23.26%
2020	9,507,897	3,376,706	12,884,603	26,447	0.21%	12,858,156	0.71%	24.53%
2021	9,830,152	3,455,893	13,286,045	471,425	3.55%	12,814,620	-0.54%	24.11%
2022	9,787,211	3,481,733	13,268,944	25,840	0.19%	13,243,104	-0.32%	28.26%
2023	12,139,970	4,190,456	16,330,426	104,300	0.64%	16,226,126	22.29%	57.15%
2024	12,432,585	4,180,122	16,612,707	312,155	1.88%	16,300,552	-0.18%	57.87%
2025	13,007,705	4,354,102	17,361,807	89,375	0.51%	17,272,432	3.97%	67.28%
Rate Ann%chg	5.35%	5.29%	5.33%	Ag Imprv+Site w/o growth		4.17%		

(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# 60  
County MCPHERSON

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	30,757,083	-	-	-	1,937,368	-	-	-	174,352,580	-	-	-
2016	31,272,423	515,340	1.68%	1.68%	1,881,543	-55,825	-2.88%	-2.88%	195,388,550	21,035,970	12.07%	12.07%
2017	32,051,061	778,638	2.49%	4.21%	1,656,351	-225,192	-11.97%	-14.51%	237,883,725	42,495,175	21.75%	36.44%
2018	31,573,710	-477,351	-1.49%	2.66%	1,449,716	-206,635	-12.48%	-25.17%	238,114,491	230,766	0.10%	36.57%
2019	31,909,710	336,000	1.06%	3.75%	1,366,283	-83,433	-5.76%	-29.48%	238,089,837	-24,654	-0.01%	36.56%
2020	32,195,310	285,600	0.90%	4.68%	1,366,283	0	0.00%	-29.48%	238,052,829	-37,008	-0.02%	36.54%
2021	31,133,508	-1,061,802	-3.30%	1.22%	1,366,283	0	0.00%	-29.48%	261,821,690	23,768,861	9.98%	50.17%
2022	31,849,923	716,415	2.30%	3.55%	1,321,950	-44,333	-3.24%	-31.77%	282,805,643	20,983,953	8.01%	62.20%
2023	31,849,923	0	0.00%	3.55%	1,321,950	0	0.00%	-31.77%	288,086,864	5,281,221	1.87%	65.23%
2024	31,751,601	-98,322	-0.31%	3.23%	1,321,950	0	0.00%	-31.77%	330,363,494	42,276,630	14.67%	89.48%
2025	31,751,601	0	0.00%	3.23%	1,321,950	0	0.00%	-31.77%	354,125,181	23,761,687	7.19%	103.11%

Rate Ann.%chg: Irrigated  Dryland  Grassland

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	40,269	-	-	-	0	-	-	-	207,087,300	-	-	-
2016	41,457	1,188	2.95%	2.95%	0	0	-	-	228,583,973	21,496,673	10.38%	10.38%
2017	41,457	0	0.00%	2.95%	0	0	-	-	271,632,594	43,048,621	18.83%	31.17%
2018	41,647	190	0.46%	3.42%	0	0	-	-	271,179,564	-453,030	-0.17%	30.95%
2019	41,759	112	0.27%	3.70%	0	0	-	-	271,407,589	228,025	0.08%	31.06%
2020	41,759	0	0.00%	3.70%	9,000	9,000	-	-	271,665,181	257,592	0.09%	31.18%
2021	41,759	0	0.00%	3.70%	393,990	384,990	4277.67%	-	294,757,230	23,092,049	8.50%	42.33%
2022	41,759	0	0.00%	3.70%	393,990	0	0.00%	-	316,413,265	21,656,035	7.35%	52.79%
2023	41,759	0	0.00%	3.70%	393,990	0	0.00%	-	321,694,486	5,281,221	1.67%	55.34%
2024	41,763	4	0.01%	3.71%	393,990	0	0.00%	-	363,872,798	42,178,312	13.11%	75.71%
2025	41,763	0	0.00%	3.71%	402,990	9,000	2.28%	-	387,643,485	23,770,687	6.53%	87.19%

Cnty#   
 County

Rate Ann.%chg: Total Agric Land

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	30,757,083	14,646	2,100			1,937,368	2,672	725			174,356,374	528,353	330		
2016	31,272,423	14,892	2,100	0.00%	0.00%	1,937,368	2,672	725	0.00%	0.00%	195,378,108	528,049	370	12.12%	12.12%
2017	31,623,711	15,059	2,100	0.00%	0.00%	1,656,351	2,285	725	0.00%	0.00%	237,967,614	528,638	450	21.66%	36.41%
2018	31,572,660	15,035	2,100	0.00%	0.00%	1,692,447	2,334	725	0.00%	0.00%	237,967,602	528,638	450	0.00%	36.41%
2019	31,909,710	15,195	2,100	0.00%	0.00%	1,366,283	1,885	725	0.00%	0.00%	238,089,837	528,910	450	0.00%	36.41%
2020	32,195,310	15,331	2,100	0.00%	0.00%	1,366,283	1,885	725	0.00%	0.00%	238,058,840	528,841	450	0.00%	36.41%
2021	32,248,650	15,357	2,100	0.00%	0.00%	1,366,283	1,885	725	0.00%	0.00%	261,820,647	528,795	495	9.99%	50.04%
2022	31,573,458	15,035	2,100	0.00%	0.00%	1,321,950	1,823	725	0.00%	0.00%	282,876,076	528,637	535	8.07%	62.15%
2023	31,849,923	15,167	2,100	0.00%	0.00%	1,321,950	1,823	725	0.00%	0.00%	288,086,319	528,502	545	1.87%	65.18%
2024	31,751,601	15,120	2,100	0.00%	0.00%	1,321,950	1,823	725	0.00%	0.00%	330,363,494	528,535	625	14.67%	89.41%
2025	31,751,601	15,120	2,100	0.00%	0.00%	1,321,950	1,823	725	0.00%	0.00%	354,125,729	528,522	670	7.20%	103.04%

Rate Annual %chg Average Value/Acre: 0.32%

-3.75%

7.34%

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	40,269	4,027	10			0	0				207,091,094	549,698	377		
2016	41,019	4,102	10	0.00%	0.00%	0	0				228,628,918	549,715	416	10.40%	10.40%
2017	41,457	4,146	10	0.00%	0.00%	0	0				271,289,133	550,128	493	18.57%	30.90%
2018	41,497	4,150	10	0.00%	0.00%	0	0				271,274,206	550,157	493	-0.01%	30.88%
2019	41,759	4,176	10	0.00%	0.00%	0	0				271,407,589	550,165	493	0.05%	30.95%
2020	41,759	4,176	10	0.00%	0.00%	9,000	3	3,000			271,671,192	550,236	494	0.08%	31.06%
2021	41,759	4,176	10	0.00%	0.00%	9,000	3	3,000	0.00%		295,486,339	550,215	537	8.77%	42.55%
2022	41,759	4,176	10	0.00%	0.00%	393,990	534	738	-75.41%		316,207,233	550,205	575	7.01%	52.55%
2023	41,759	4,176	10	0.00%	0.00%	393,990	534	738	0.00%		321,693,941	550,202	585	1.74%	55.20%
2024	41,763	4,176	10	0.00%	0.00%	393,990	534	738	0.00%		363,872,798	550,188	661	13.11%	75.55%
2025	41,763	4,176	10	0.00%	0.00%	402,990	534	755	2.28%		387,644,033	550,175	705	6.54%	87.02%

60  
MCPHERSON

Rate Annual %chg Average Value/Acre: 6.47%

(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

