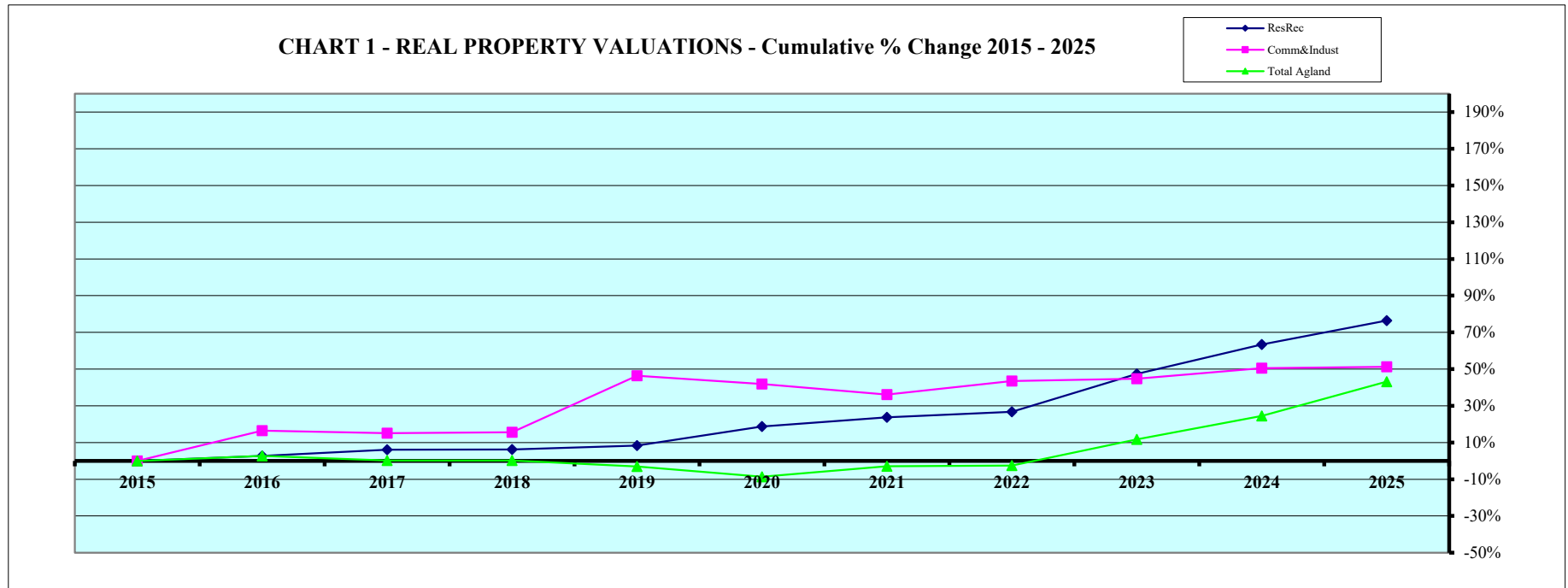


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	196,831,550	-	-	-	28,068,105	-	-	-	784,976,115	-	-	-
2016	202,084,734	5,253,184	2.67%	2.67%	32,706,651	4,638,546	16.53%	16.53%	806,438,197	21,462,082	2.73%	2.73%
2017	208,950,991	6,866,257	3.40%	6.16%	32,293,864	-412,787	-1.26%	15.06%	786,985,695	-19,452,502	-2.41%	0.26%
2018	209,076,009	125,018	0.06%	6.22%	32,446,825	152,961	0.47%	15.60%	786,441,512	-544,183	-0.07%	0.19%
2019	213,297,389	4,221,380	2.02%	8.37%	41,095,695	8,648,870	26.66%	46.41%	760,672,225	-25,769,287	-3.28%	-3.10%
2020	233,635,182	20,337,793	9.53%	18.70%	39,816,555	-1,279,140	-3.11%	41.86%	717,325,121	-43,347,104	-5.70%	-8.62%
2021	243,538,361	9,903,179	4.24%	23.73%	38,217,590	-1,598,965	-4.02%	36.16%	762,505,555	45,180,434	6.30%	-2.86%
2022	249,481,599	5,943,238	2.44%	26.75%	40,283,692	2,066,102	5.41%	43.52%	765,499,883	2,994,328	0.39%	-2.48%
2023	290,202,224	40,720,625	16.32%	47.44%	40,619,913	336,221	0.83%	44.72%	876,657,949	111,158,066	14.52%	11.68%
2024	321,564,497	31,362,273	10.81%	63.37%	42,246,961	1,627,048	4.01%	50.52%	977,684,486	101,026,537	11.52%	24.55%
2025	347,284,814	25,720,317	8.00%	76.44%	42,450,100	203,139	0.48%	51.24%	1,123,955,413	146,270,927	14.96%	43.18%

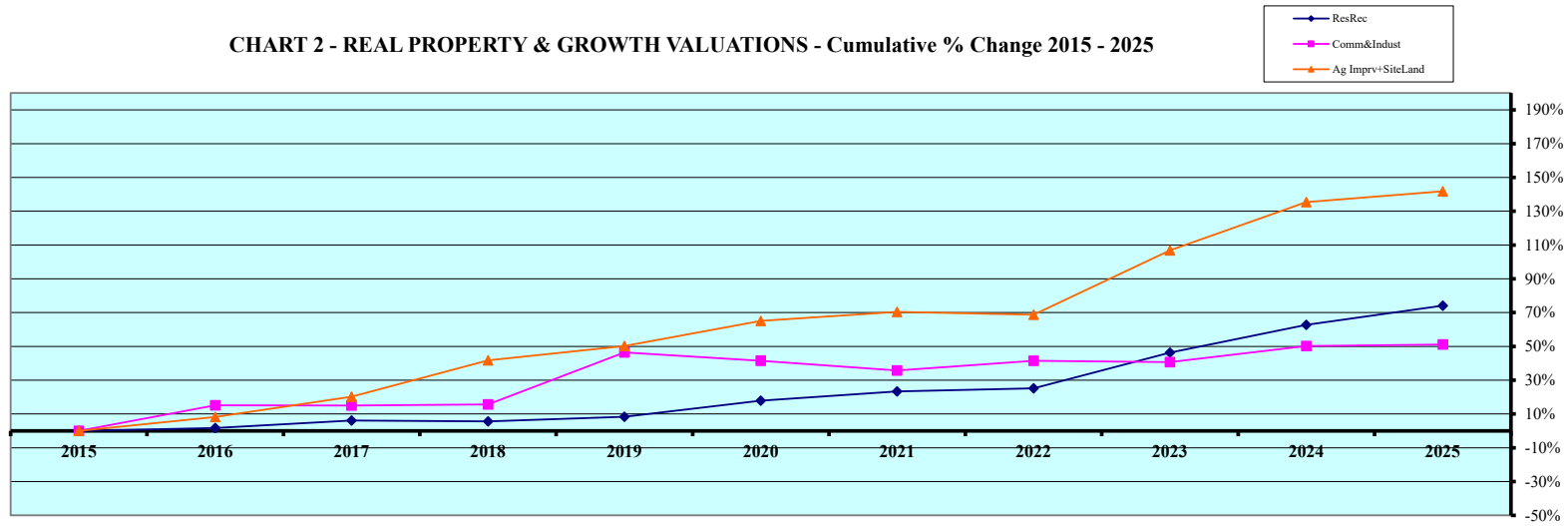
Rate Annual %chg: Residential & Recreational **5.84%** Commercial & Industrial **4.22%** Agricultural Land **3.65%**

Cnty# **64**
County **NEMAHA**

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	196,831,550	1,858,478	0.94%	194,973,072	--	--	28,068,105	393,865	1.40%	27,674,240	--	--
2016	202,084,734	1,858,478	0.92%	200,226,256	1.72%	1.72%	32,706,651	393,865	1.20%	32,312,786	15.12%	15.12%
2017	208,950,991	0	0.00%	208,950,991	3.40%	6.16%	32,293,864	0	0.00%	32,293,864	-1.26%	15.06%
2018	209,076,009	1,287,573	0.62%	207,788,436	-0.56%	5.57%	32,446,825	0	0.00%	32,446,825	0.47%	15.60%
2019	213,297,389	85,637	0.04%	213,211,752	1.98%	8.32%	41,095,695	0	0.00%	41,095,695	26.66%	46.41%
2020	233,635,182	1,602,582	0.69%	232,032,600	8.78%	17.88%	39,816,555	96,651	0.24%	39,719,904	-3.35%	41.51%
2021	243,538,361	722,542	0.30%	242,815,819	3.93%	23.36%	38,217,590	120,048	0.31%	38,097,542	-4.32%	35.73%
2022	249,481,599	2,990,802	1.20%	246,490,797	1.21%	25.23%	40,283,692	565,958	1.40%	39,717,734	3.93%	41.50%
2023	290,202,224	2,240,420	0.77%	287,961,804	15.42%	46.30%	40,619,913	1,143,584	2.82%	39,476,329	-2.00%	40.64%
2024	321,564,497	1,277,203	0.40%	320,287,294	10.37%	62.72%	42,246,961	77,782	0.18%	42,169,179	3.81%	50.24%
2025	347,284,814	4,558,580	1.31%	342,726,234	6.58%	74.12%	42,450,100	37,531	0.09%	42,412,569	0.39%	51.11%
Rate Ann%chg	5.84%	Resid & Recreat w/o growth				5.28%	C & I w/o growth				3.95%	

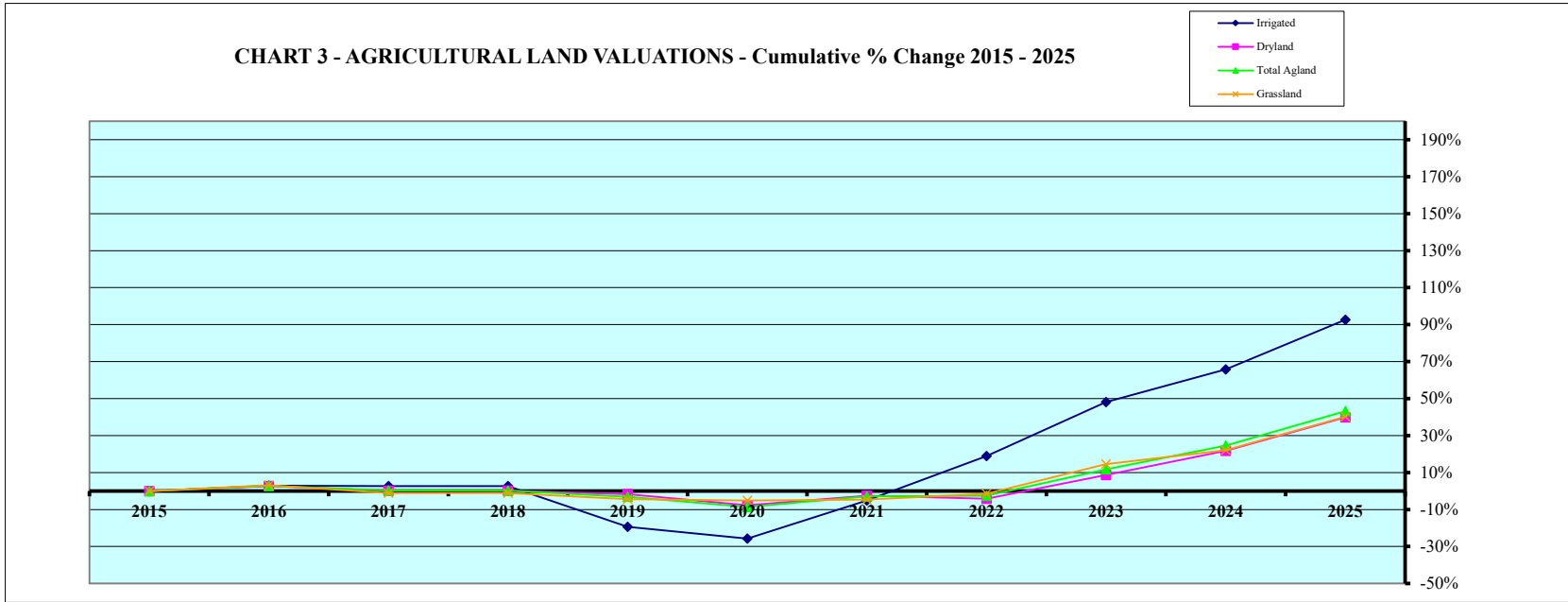
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	26,679,910	14,831,540	41,511,450	0	0.00%	41,511,450	--	--
2016	29,875,763	15,072,282	44,948,045	0	0.00%	44,948,045	8.28%	8.28%
2017	31,186,376	18,705,499	49,891,875	0	0.00%	49,891,875	11.00%	20.19%
2018	37,375,902	22,364,567	59,740,469	890,139	1.49%	58,850,330	17.96%	41.77%
2019	40,256,052	22,616,282	62,872,334	527,418	0.84%	62,344,916	4.36%	50.19%
2020	45,360,870	26,139,466	71,500,336	2,950,769	4.13%	68,549,567	9.03%	65.13%
2021	45,261,874	26,800,992	72,062,866	1,326,457	1.84%	70,736,409	-1.07%	70.40%
2022	44,332,688	28,411,788	72,744,476	2,711,158	3.73%	70,033,318	-2.82%	68.71%
2023	57,448,147	30,760,522	88,208,669	2,366,419	2.68%	85,842,250	18.01%	106.79%
2024	64,466,255	36,070,243	100,536,498	2,802,248	2.79%	97,734,250	10.80%	135.44%
2025	64,855,370	42,513,077	107,368,447	6,984,239	6.50%	100,384,208	-0.15%	141.82%
Rate Ann%chg	9.29%	11.11%	9.97%	Ag Imprv+Site w/o growth			7.54%	

(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# 64
County NEMAHA

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2015	49,649,995	-	-	-	665,385,815	-	-	-	69,450,145	-	-	-
2016	51,097,016	1,447,021	2.91%	2.91%	683,381,191	17,995,376	2.70%	2.70%	71,632,430	2,182,285	3.14%	3.14%
2017	51,000,991	-96,025	-0.19%	2.72%	666,935,497	-16,445,694	-2.41%	0.23%	68,714,219	-2,918,211	-4.07%	-1.06%
2018	51,000,991	0	0.00%	2.72%	666,447,599	-487,898	-0.07%	0.16%	68,654,040	-60,179	-0.09%	-1.15%
2019	40,054,419	-10,946,572	-21.46%	-19.33%	653,933,898	-12,513,701	-1.88%	-1.72%	66,408,454	-2,245,586	-3.27%	-4.38%
2020	36,872,932	-3,181,487	-7.94%	-25.73%	614,141,572	-39,792,326	-6.09%	-7.70%	65,882,271	-526,183	-0.79%	-5.14%
2021	47,127,718	10,254,786	27.81%	-5.08%	648,761,604	34,620,032	5.64%	-2.50%	66,207,305	325,034	0.49%	-4.67%
2022	59,024,420	11,896,702	25.24%	18.88%	637,601,703	-11,159,901	-1.72%	-4.18%	68,453,872	2,246,567	3.39%	-1.43%
2023	73,528,997	14,504,577	24.57%	48.09%	723,165,391	85,563,688	13.42%	8.68%	79,536,035	11,082,163	16.19%	14.52%
2024	82,327,270	8,798,273	11.97%	65.82%	810,161,488	86,996,097	12.03%	21.76%	84,767,475	5,231,440	6.58%	22.06%
2025	95,638,229	13,310,959	16.17%	92.62%	930,560,485	120,398,997	14.86%	39.85%	97,357,008	12,589,533	14.85%	40.18%

Rate Ann.%chg: Irrigated **6.78%** Dryland **3.41%** Grassland **3.44%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2015	490,160	-	-	-	0	-	-	-	784,976,115	-	-	-
2016	327,560	-162,600	-33.17%	-33.17%	0	0	-	-	806,438,197	21,462,082	2.73%	2.73%
2017	334,988	7,428	2.27%	-31.66%	0	0	-	-	786,985,695	-19,452,502	-2.41%	0.26%
2018	338,882	3,894	1.16%	-30.86%	0	0	-	-	786,441,512	-544,183	-0.07%	0.19%
2019	275,454	-63,428	-18.72%	-43.80%	0	0	-	-	760,672,225	-25,769,287	-3.28%	-3.10%
2020	428,346	152,892	55.51%	-12.61%	0	0	-	-	717,325,121	-43,347,104	-5.70%	-8.62%
2021	408,928	-19,418	-4.53%	-16.57%	0	0	-	-	762,505,555	45,180,434	6.30%	-2.86%
2022	419,888	10,960	2.68%	-14.34%	0	0	-	-	765,499,883	2,994,328	0.39%	-2.48%
2023	427,526	7,638	1.82%	-12.78%	0	0	-	-	876,657,949	111,158,066	14.52%	11.68%
2024	428,253	727	0.17%	-12.63%	0	0	-	-	977,684,486	101,026,537	11.52%	24.55%
2025	399,691	-28,562	-6.67%	-18.46%	0	0	-	-	1,123,955,413	146,270,927	14.96%	43.18%

Cnty# **64**
County **NEMAHA**

Rate Ann.%chg: Total Agric Land **3.65%**

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	50,217,315	10,084	4,980			666,331,450	174,109	3,827			68,534,295	48,916	1,401		
2016	51,154,819	9,971	5,131	3.03%	3.03%	683,282,421	173,351	3,942	2.99%	2.99%	71,576,616	49,174	1,456	3.89%	3.89%
2017	49,840,036	9,926	5,021	-2.13%	0.83%	667,781,858	173,707	3,844	-2.47%	0.45%	68,578,622	48,663	1,409	-3.18%	0.58%
2018	51,000,991	10,154	5,023	0.03%	0.86%	666,532,822	173,408	3,844	-0.01%	0.43%	68,668,105	48,646	1,412	0.17%	0.75%
2019	51,000,892	10,154	5,023	0.00%	0.86%	667,960,743	173,790	3,843	-0.01%	0.43%	68,933,815	48,810	1,412	0.05%	0.80%
2020	37,118,396	10,154	3,655	-27.22%	-26.59%	618,802,427	173,791	3,561	-7.36%	-6.96%	76,429,856	47,921	1,595	12.93%	13.84%
2021	47,127,718	9,812	4,803	31.39%	-3.55%	648,319,416	174,126	3,723	4.57%	-2.71%	66,247,746	47,744	1,388	-13.00%	-0.96%
2022	57,183,884	11,906	4,803	0.00%	-3.55%	637,769,232	171,205	3,725	0.05%	-2.66%	68,971,063	48,720	1,416	2.03%	1.04%
2023	73,528,997	12,547	5,860	22.01%	17.68%	723,195,173	169,302	4,272	14.67%	11.62%	79,558,776	49,900	1,594	12.62%	13.80%
2024	82,327,270	12,796	6,434	9.79%	29.20%	810,167,622	169,415	4,782	11.95%	24.95%	84,843,303	49,549	1,712	7.40%	22.22%
2025	95,638,229	12,930	7,396	14.96%	48.53%	930,084,009	169,235	5,496	14.92%	43.60%	96,734,839	49,270	1,963	14.66%	40.13%

Rate Annual %chg Average Value/Acre: 6.65%

3.39%

3.51%

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	506,630	3,138	161			14,330	317	45			785,604,020	236,564	3,321		
2016	325,949	3,280	99	-38.44%	-38.44%	0	0				806,339,805	235,775	3,420	2.98%	2.98%
2017	330,077	3,322	99	-0.02%	-38.46%	0	0				786,530,593	235,619	3,338	-2.39%	0.52%
2018	338,436	3,405	99	0.02%	-38.45%	0	0				786,540,354	235,614	3,338	0.00%	0.52%
2019	339,265	3,414	99	0.00%	-38.45%	0	0				788,234,715	236,169	3,338	-0.02%	0.50%
2020	428,501	4,310	99	0.04%	-38.42%	0	0				732,779,180	236,177	3,103	-7.04%	-6.57%
2021	427,281	4,298	99	0.00%	-38.42%	0	0				762,122,161	235,980	3,230	4.09%	-2.75%
2022	418,299	4,208	99	-0.01%	-38.43%	0	0				764,342,478	236,039	3,238	0.27%	-2.49%
2023	428,100	4,305	99	0.04%	-38.41%	0	0				876,711,046	236,055	3,714	14.69%	11.84%
2024	427,795	4,306	99	-0.11%	-38.47%	0	0				977,765,990	236,066	4,142	11.52%	24.72%
2025	427,300	4,301	99	0.00%	-38.47%	0	0				1,122,884,377	235,737	4,763	15.00%	43.43%

64
NEMAHA

Rate Annual %chg Average Value/Acre: 3.64%

(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
Aglnd 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
7,074	NEMAHA	59,797,866	19,785,297	22,096,264	344,131,971	37,445,420	5,004,680	3,152,843	1,123,955,413	64,855,370	42,513,077	0	1,722,738,201
cnty sectorvalue % of total value:		3.47%	1.15%	1.28%	19.98%	2.17%	0.29%	0.18%	65.24%	3.76%	2.47%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,470	AUBURN	7,155,141	3,492,400	922,018	153,518,544	0	0	26,147,806	1,921,671	142,117	0	0	193,299,697
49.05%	%sector of county sector	11.97%	17.65%	4.17%	44.61%			829.34%	0.17%	0.22%			11.22%
	%sector of municipality	3.70%	1.81%	0.48%	79.42%			13.53%	0.99%	0.07%			100.00%
123	BROCK	521,046	319,643	12,111	4,301,994	0	0	1,632,064	0	275,010	1,088	0	7,062,956
1.74%	%sector of county sector	0.87%	1.62%	0.05%	1.25%			51.76%		0.42%	0.00%		0.41%
	%sector of municipality	7.36%	4.53%	0.17%	60.91%			23.11%		3.89%	0.02%		100.00%
139	BROWNVILLE	82,902	227,732	8,590	11,341,784	0	0	704,799	0	0	0	0	12,365,807
1.96%	%sector of county sector	0.14%	1.15%	0.04%	3.30%			22.35%					0.72%
	%sector of municipality	0.67%	1.84%	0.07%	91.72%			5.70%					100.00%
309	JOHNSON	311,591	430,329	24,028	21,275,606	0	0	1,636,360	0	0	0	0	23,677,914
4.37%	%sector of county sector	0.52%	2.17%	0.11%	6.18%			51.90%					1.37%
	%sector of municipality	1.32%	1.82%	0.10%	89.85%			6.91%					100.00%
46	JULIAN	1,092	146,213	601,846	1,645,390	0	0	63,853	0	76,975	0	0	2,535,369
0.65%	%sector of county sector	0.00%	0.74%	2.72%	0.48%			2.03%		0.12%			0.15%
	%sector of municipality	0.04%	5.77%	23.74%	64.90%			2.52%		3.04%			100.00%
114	NEMAHA	67,756	158,486	4,974	3,779,559	0	0	731,749	0	410,522	0	0	5,153,046
1.61%	%sector of county sector	0.11%	0.80%	0.02%	1.10%			23.21%		0.63%			0.30%
	%sector of municipality	1.31%	3.08%	0.10%	73.35%			14.20%		7.97%			100.00%
648	PERU	535,234	918,457	44,706	14,600,193	0	0	963,676	0	48,908	0	0	17,111,174
9.16%	%sector of county sector	0.90%	4.64%	0.20%	4.24%			30.57%		0.08%			0.99%
	%sector of municipality	3.13%	5.37%	0.26%	85.33%			5.63%		0.29%			100.00%
	%sector of county sector												
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4,850	Total Municipalities	8,674,762	5,693,261	1,618,273	210,463,076	0	0	31,880,318	1,921,671	953,532	1,088	0	261,205,970
68.56%	%all municip.sectors of cnty	14.51%	28.78%	7.32%	61.16%			1011.16%	0.17%	1.47%	0.00%		15.16%