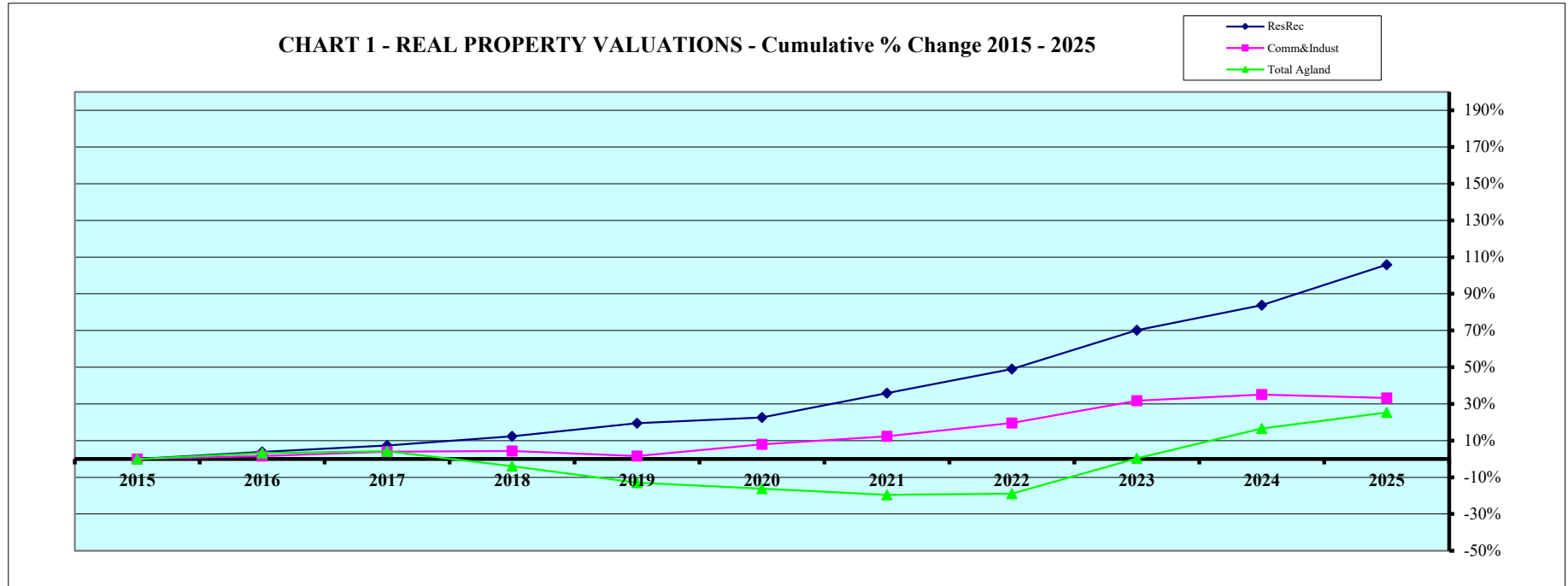


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	77,116,076	-	-	-	62,223,235	-	-	-	995,619,365	-	-	-
2016	80,055,092	2,939,016	3.81%	3.81%	63,205,002	981,767	1.58%	1.58%	1,027,685,298	32,065,933	3.22%	3.22%
2017	82,773,595	2,718,503	3.40%	7.34%	64,709,104	1,504,102	2.38%	4.00%	1,037,452,668	9,767,370	0.95%	4.20%
2018	86,653,206	3,879,611	4.69%	12.37%	64,964,418	255,314	0.39%	4.41%	957,195,292	-80,257,376	-7.74%	-3.86%
2019	92,143,077	5,489,871	6.34%	19.49%	63,245,150	-1,719,268	-2.65%	1.64%	866,588,966	-90,606,326	-9.47%	-12.96%
2020	94,529,227	2,386,150	2.59%	22.58%	67,149,123	3,903,973	6.17%	7.92%	834,080,852	-32,508,114	-3.75%	-16.22%
2021	104,744,212	10,214,985	10.81%	35.83%	69,909,422	2,760,299	4.11%	12.35%	800,964,346	-33,116,506	-3.97%	-19.55%
2022	114,926,470	10,182,258	9.72%	49.03%	74,455,569	4,546,147	6.50%	19.66%	806,808,449	5,844,103	0.73%	-18.96%
2023	131,255,602	16,329,132	14.21%	70.21%	81,976,701	7,521,132	10.10%	31.75%	998,986,591	192,178,142	23.82%	0.34%
2024	141,732,324	10,476,722	7.98%	83.79%	84,050,665	2,073,964	2.53%	35.08%	1,161,101,126	162,114,535	16.23%	16.62%
2025	158,744,673	17,012,349	12.00%	105.85%	82,912,505	-1,138,160	-1.35%	33.25%	1,247,576,164	86,475,038	7.45%	25.31%

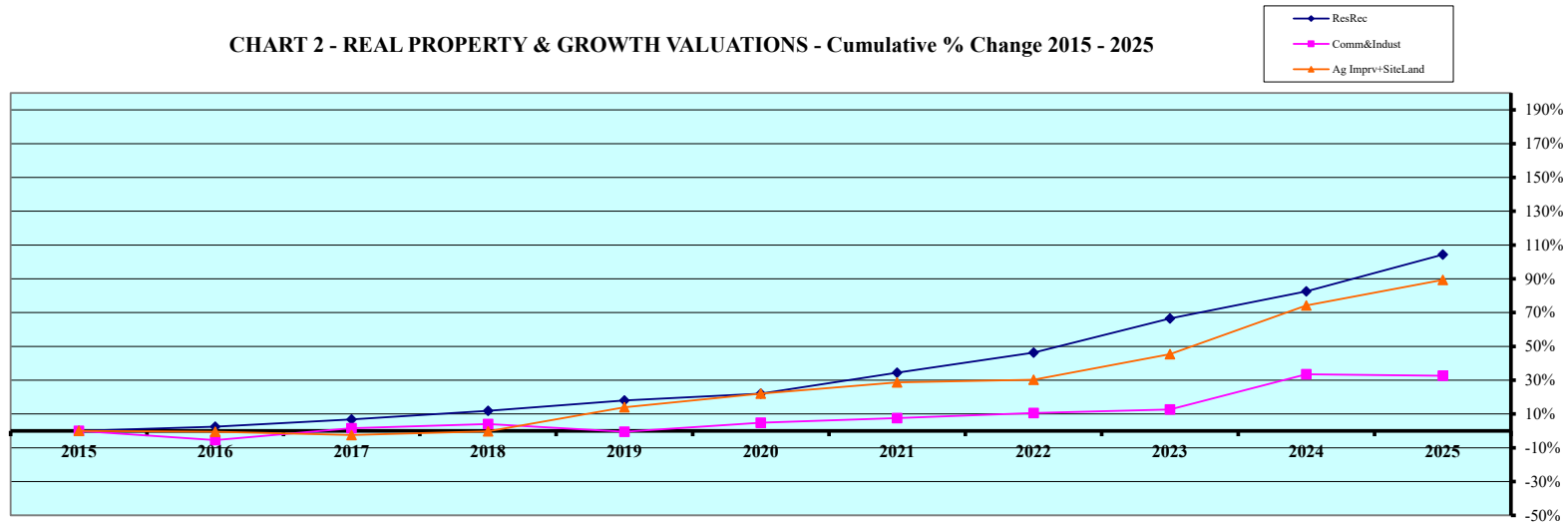
Rate Annual %chg: Residential & Recreational **7.49%** Commercial & Industrial **2.91%** Agricultural Land **2.28%**

Cnty# **68**
County **PERKINS**

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	77,116,076	1,000,442	1.30%	76,115,634	--	--	62,223,235	1,103,500	1.77%	61,119,735	--	--
2016	80,055,092	1,010,737	1.26%	79,044,355	2.50%	2.50%	63,205,002	4,377,685	6.93%	58,827,317	-5.46%	-5.46%
2017	82,773,595	442,153	0.53%	82,331,442	2.84%	6.76%	64,709,104	1,516,967	2.34%	63,192,137	-0.02%	1.56%
2018	86,653,206	368,043	0.42%	86,285,163	4.24%	11.89%	64,964,418	246,101	0.38%	64,718,317	0.01%	4.01%
2019	92,143,077	1,122,932	1.22%	91,020,145	5.04%	18.03%	63,245,150	1,366,420	2.16%	61,878,730	-4.75%	-0.55%
2020	94,529,227	419,467	0.44%	94,109,760	2.13%	22.04%	67,149,123	1,876,610	2.79%	65,272,513	3.21%	4.90%
2021	104,744,212	1,080,341	1.03%	103,663,871	9.66%	34.43%	69,909,422	2,971,130	4.25%	66,938,292	-0.31%	7.58%
2022	114,926,470	2,061,882	1.79%	112,864,588	7.75%	46.36%	74,455,569	5,620,847	7.55%	68,834,722	-1.54%	10.63%
2023	131,255,602	2,813,783	2.14%	128,441,819	11.76%	66.56%	81,976,701	11,858,082	14.47%	70,118,619	-5.82%	12.69%
2024	141,732,324	947,718	0.67%	140,784,606	7.26%	82.56%	84,050,665	980,357	1.17%	83,070,308	1.33%	33.50%
2025	158,744,673	1,181,207	0.74%	157,563,466	11.17%	104.32%	82,912,505	388,957	0.47%	82,523,548	-1.82%	32.62%
Rate Ann%chg	7.49%	Resid & Recreat w/o growth				6.44%	C & I w/o growth				-1.52%	

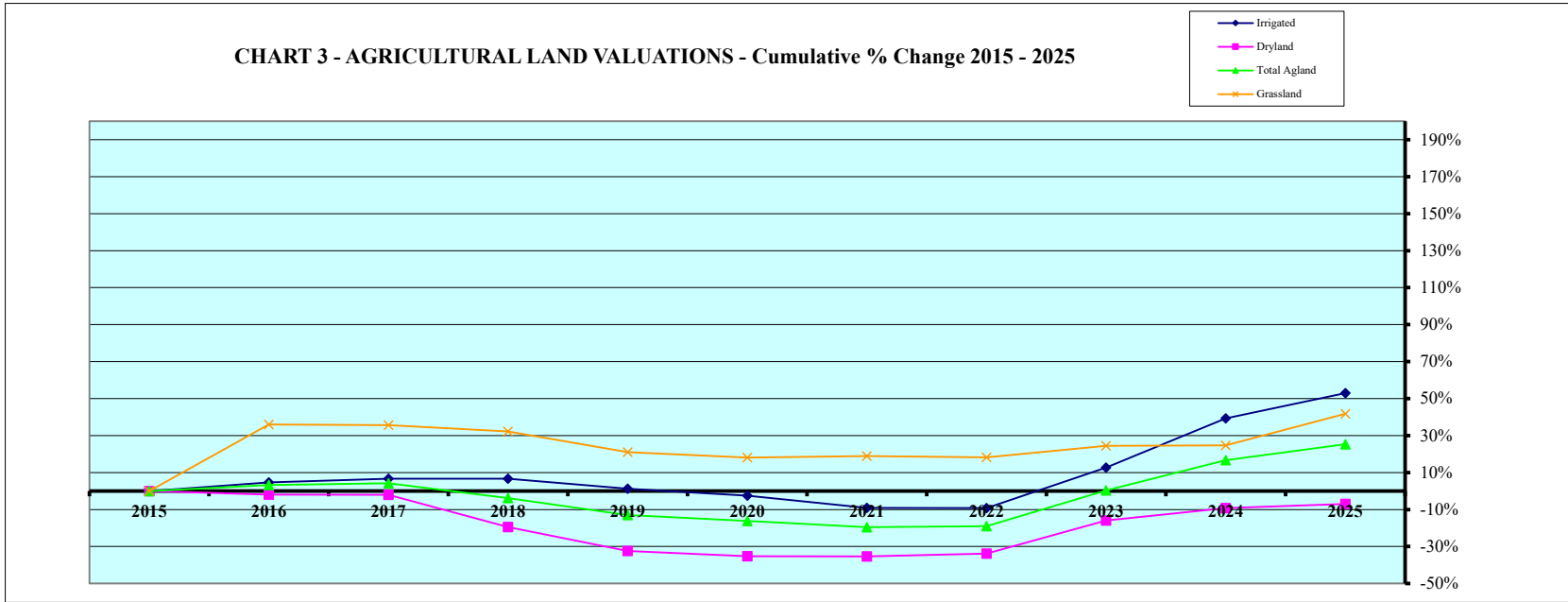
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	34,203,270	20,435,478	54,638,748	2,080,364	3.81%	52,558,384	--	--
2016	35,107,045	21,667,346	56,774,391	2,396,310	4.22%	54,378,081	-0.48%	-0.48%
2017	31,901,320	22,495,342	54,396,662	1,090,364	2.00%	53,306,298	-6.11%	-2.44%
2018	32,813,040	22,747,116	55,560,156	1,050,531	1.89%	54,509,625	0.21%	-0.24%
2019	40,136,225	23,397,032	63,533,257	1,292,979	2.04%	62,240,278	12.02%	13.91%
2020	42,095,663	25,417,478	67,513,141	797,737	1.18%	66,715,404	5.01%	22.10%
2021	45,272,417	26,372,638	71,645,055	1,341,055	1.87%	70,304,000	4.13%	28.67%
2022	46,831,611	29,045,249	75,876,860	4,725,585	6.23%	71,151,275	-0.69%	30.22%
2023	49,915,867	30,644,138	80,560,005	1,139,760	1.41%	79,420,245	4.67%	45.36%
2024	61,134,953	36,439,233	97,574,186	2,367,145	2.43%	95,207,041	18.18%	74.25%
2025	67,155,894	37,015,754	104,171,648	703,067	0.67%	103,468,581	6.04%	89.37%
Rate Ann%chg	6.98%	6.12%	6.67%	Ag Imprv+Site w/o growth			4.30%	

(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# 68
County PERKINS

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	496,693,551	-	-	-	449,343,474	-	-	-	48,657,640	-	-	-
2016	519,988,942	23,295,391	4.69%	4.69%	440,429,468	-8,914,006	-1.98%	-1.98%	66,193,880	17,536,240	36.04%	36.04%
2017	529,989,816	10,000,874	1.92%	6.70%	440,350,906	-78,562	-0.02%	-2.00%	65,980,833	-213,047	-0.32%	35.60%
2018	529,807,434	-182,382	-0.03%	6.67%	361,918,345	-78,432,561	-17.81%	-19.46%	64,333,260	-1,647,573	-2.50%	32.22%
2019	502,866,014	-26,941,420	-5.09%	1.24%	303,731,789	-58,186,556	-16.08%	-32.41%	58,913,059	-5,420,201	-8.43%	21.08%
2020	484,374,286	-18,491,728	-3.68%	-2.48%	291,116,642	-12,615,147	-4.15%	-35.21%	57,477,359	-1,435,700	-2.44%	18.13%
2021	451,504,637	-32,869,649	-6.79%	-9.10%	290,462,393	-654,249	-0.22%	-35.36%	57,872,157	394,798	0.69%	18.94%
2022	450,915,497	-589,140	-0.13%	-9.22%	297,263,326	6,800,933	2.34%	-33.84%	57,509,880	-362,277	-0.63%	18.19%
2023	559,345,281	108,429,784	24.05%	12.61%	377,906,003	80,642,677	27.13%	-15.90%	60,558,543	3,048,663	5.30%	24.46%
2024	691,642,822	132,297,541	23.65%	39.25%	407,632,978	29,726,975	7.87%	-9.28%	60,645,549	87,006	0.14%	24.64%
2025	759,641,528	67,998,706	9.83%	52.94%	417,693,308	10,060,330	2.47%	-7.04%	68,981,912	8,336,363	13.75%	41.77%

Rate Ann.%chg: Irrigated **4.34%** Dryland **-0.73%** Grassland **3.55%**

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	119,193	-	-	-	805,507	-	-	-	995,619,365	-	-	-
2016	120,356	1,163	0.98%	0.98%	952,652	147,145	18.27%	18.27%	1,027,685,298	32,065,933	3.22%	3.22%
2017	121,888	1,532	1.27%	2.26%	1,009,225	56,573	5.94%	25.29%	1,037,452,668	9,767,370	0.95%	4.20%
2018	120,143	-1,745	-1.43%	0.80%	1,016,110	6,885	0.68%	26.15%	957,195,292	-80,257,376	-7.74%	-3.86%
2019	119,802	-341	-0.28%	0.51%	958,302	-57,808	-5.69%	18.97%	866,588,966	-90,606,326	-9.47%	-12.96%
2020	117,678	-2,124	-1.77%	-1.27%	994,887	36,585	3.82%	23.51%	834,080,852	-32,508,114	-3.75%	-16.22%
2021	118,966	1,288	1.09%	-0.19%	1,006,193	11,306	1.14%	24.91%	800,964,346	-33,116,506	-3.97%	-19.55%
2022	119,397	431	0.36%	0.17%	1,000,349	-5,844	-0.58%	24.19%	806,808,449	5,844,103	0.73%	-18.96%
2023	119,397	0	0.00%	0.17%	1,057,367	57,018	5.70%	31.27%	998,986,591	192,178,142	23.82%	0.34%
2024	119,062	-335	-0.28%	-0.11%	1,060,715	3,348	0.32%	31.68%	1,161,101,126	162,114,535	16.23%	16.62%
2025	119,062	0	0.00%	-0.11%	1,140,354	79,639	7.51%	41.57%	1,247,576,164	86,475,038	7.45%	25.31%

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County **PERKINS**

Rate Ann.%chg: Total Agric Land **2.28%**

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	497,526,427	137,044	3,630			449,342,360	318,936	1,409			48,657,854	88,467	550		
2016	519,988,941	136,883	3,799	4.64%	4.64%	441,021,986	309,683	1,424	1.08%	1.08%	65,883,931	97,823	674	22.45%	22.45%
2017	529,992,265	136,893	3,872	1.92%	6.64%	440,403,098	309,221	1,424	0.01%	1.09%	65,977,602	98,197	672	-0.24%	22.16%
2018	529,807,433	136,733	3,875	0.08%	6.73%	361,920,545	309,655	1,169	-17.94%	-17.04%	64,331,803	97,872	657	-2.17%	19.51%
2019	502,943,741	136,613	3,682	-4.99%	1.41%	303,894,396	309,471	982	-15.98%	-30.30%	58,917,256	97,956	601	-8.49%	9.36%
2020	484,374,286	136,410	3,551	-3.55%	-2.19%	291,389,586	309,449	942	-4.11%	-33.16%	57,303,922	98,075	584	-2.86%	6.23%
2021	451,504,637	136,286	3,313	-6.70%	-8.75%	290,463,766	308,443	942	0.01%	-33.16%	57,872,155	99,035	584	0.01%	6.25%
2022	450,916,464	136,110	3,313	0.00%	-8.75%	297,270,108	309,110	962	2.12%	-31.74%	57,509,880	98,408	584	0.01%	6.25%
2023	559,432,386	136,243	4,106	23.94%	13.10%	377,608,543	308,671	1,223	27.21%	-13.17%	60,701,381	98,676	615	5.26%	11.84%
2024	692,123,621	136,213	5,081	23.75%	39.96%	407,633,551	308,656	1,321	7.96%	-6.26%	60,645,548	98,577	615	0.01%	11.85%
2025	759,641,529	136,191	5,578	9.77%	53.64%	417,642,115	308,067	1,356	2.65%	-3.78%	69,009,527	99,176	696	13.10%	26.51%

Rate Annual %chg Average Value/Acre: 4.32%

-0.73%

3.56%

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	119,193	1,475	81			805,506	1,464	550			996,451,340	547,387	1,820		
2016	120,224	1,485	81	0.20%	0.20%	950,202	1,462	650	18.18%	18.18%	1,027,965,284	547,336	1,878	3.17%	3.17%
2017	121,610	1,502	81	-0.01%	0.19%	1,009,225	1,553	650	0.00%	18.18%	1,037,503,800	547,366	1,895	0.92%	4.12%
2018	121,749	1,504	81	0.00%	0.18%	1,014,927	1,561	650	0.00%	18.18%	957,196,457	547,326	1,749	-7.73%	-3.93%
2019	119,802	1,497	80	-1.16%	-0.98%	958,302	1,597	600	-7.70%	9.08%	866,833,497	547,134	1,584	-9.41%	-12.97%
2020	117,678	1,471	80	0.00%	-0.98%	994,887	1,701	585	-2.50%	6.35%	834,180,359	547,106	1,525	-3.76%	-16.24%
2021	118,966	1,487	80	0.00%	-0.98%	1,006,895	1,721	585	0.00%	6.35%	800,966,419	546,972	1,464	-3.96%	-19.56%
2022	119,397	1,492	80	0.00%	-0.98%	1,000,969	1,711	585	0.00%	6.35%	806,816,818	546,832	1,475	0.76%	-18.95%
2023	119,397	1,492	80	0.00%	-0.98%	1,050,362	1,708	615	5.13%	11.81%	998,912,069	546,791	1,827	23.82%	0.36%
2024	119,062	1,488	80	0.00%	-0.98%	1,060,718	1,725	615	0.00%	11.81%	1,161,582,500	546,658	2,125	16.31%	16.73%
2025	119,062	1,488	80	0.00%	-0.98%	1,140,354	1,728	660	7.32%	19.98%	1,247,552,587	546,651	2,282	7.40%	25.37%

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PERKINS

Rate Annual %chg Average Value/Acre: 2.27%

(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
2,858	PERKINS	105,678,477	25,685,556	4,377,312	158,744,673	72,312,505	10,600,000	0	1,247,576,164	67,155,894	37,015,754	11,200	1,729,157,535
cnty sectorvalue % of total value:		6.11%	1.49%	0.25%	9.18%	4.18%	0.61%		72.15%	3.88%	2.14%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
102	ELSIE	1,812,192	132,577	41,286	4,747,782	0	0	1,547,525	0	32,540	3,925	0	8,317,827
3.57%	%sector of county sector	1.71%	0.52%	0.94%	2.99%					0.05%	0.01%		0.48%
	%sector of municipality	21.79%	1.59%	0.50%	57.08%			18.60%		0.39%	0.05%		100.00%
1,197	GRANT	2,505,411	2,291,280	341,868	74,654,928	0	30,000	15,297,610	0	27,911	3,780	0	95,152,788
41.88%	%sector of county sector	2.37%	8.92%	7.81%	47.03%		0.28%			0.04%	0.01%		5.50%
	%sector of municipality	2.63%	2.41%	0.36%	78.46%		0.03%	16.08%		0.03%	0.00%		100.00%
242	MADRID	4,709,619	222,222	48,988	9,725,828	0	0	4,435,771	10,600,000	584,981	42,222	0	30,369,631
8.47%	%sector of county sector	4.46%	0.87%	1.12%	6.13%				0.85%	0.87%	0.11%		1.76%
	%sector of municipality	15.51%	0.73%	0.16%	32.02%			14.61%	34.90%	1.93%	0.14%		100.00%
157	VENANGO	1,167,107	317,019	85,717	7,242,228	0	0	5,400,614	0	210,366	368,560	0	14,791,611
5.49%	%sector of county sector	1.10%	1.23%	1.96%	4.56%					0.31%	1.00%		0.86%
	%sector of municipality	7.89%	2.14%	0.58%	48.96%			36.51%		1.42%	2.49%		100.00%
	%sector of county sector												
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1,699	Total Municipalities	10,194,330	2,963,098	517,859	96,370,769	0	30,000	26,681,521	10,600,000	855,798	418,487	0	148,631,861
59.43%	%all municip.sectors of cnty	9.65%	11.54%	11.83%	60.71%		0.28%	#DIV/0!	0.85%	1.27%	1.13%		8.60%