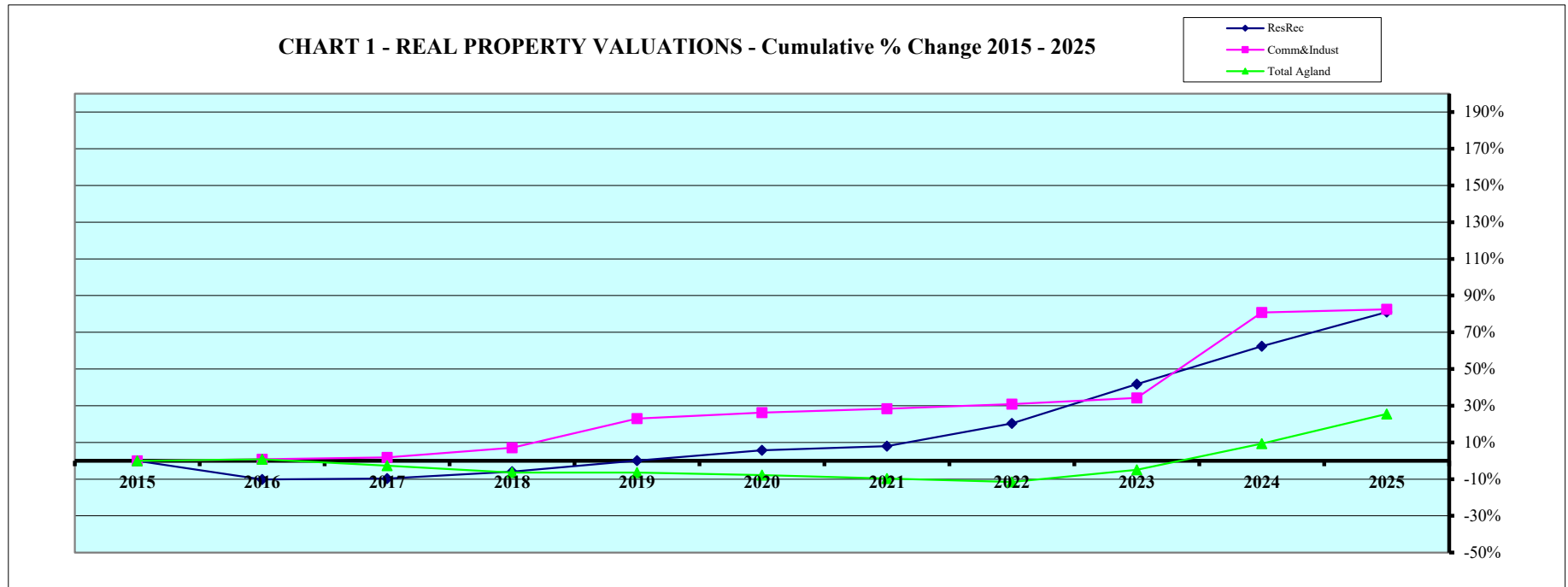


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	340,913,018	-	-	-	99,831,964	-	-	-	1,559,165,373	-	-	-
2016	306,263,135	-34,649,883	-10.16%	-10.16%	100,614,024	782,060	0.78%	0.78%	1,571,801,414	12,636,041	0.81%	0.81%
2017	307,824,158	1,561,023	0.51%	-9.71%	101,659,312	1,045,288	1.04%	1.83%	1,517,378,410	-54,423,004	-3.46%	-2.68%
2018	320,686,143	12,861,985	4.18%	-5.93%	106,965,598	5,306,286	5.22%	7.15%	1,458,841,143	-58,537,267	-3.86%	-6.43%
2019	341,154,541	20,468,398	6.38%	0.07%	122,818,224	15,852,626	14.82%	23.02%	1,458,536,231	-304,912	-0.02%	-6.45%
2020	360,525,016	19,370,475	5.68%	5.75%	126,083,642	3,265,418	2.66%	26.30%	1,438,457,819	-20,078,412	-1.38%	-7.74%
2021	367,942,924	7,417,908	2.06%	7.93%	128,193,317	2,109,675	1.67%	28.41%	1,408,640,039	-29,817,780	-2.07%	-9.65%
2022	410,320,532	42,377,608	11.52%	20.36%	130,682,088	2,488,771	1.94%	30.90%	1,379,316,011	-29,324,028	-2.08%	-11.53%
2023	483,149,115	72,828,583	17.75%	41.72%	134,016,387	3,334,299	2.55%	34.24%	1,481,551,135	102,235,124	7.41%	-4.98%
2024	553,828,598	70,679,483	14.63%	62.45%	180,550,236	46,533,849	34.72%	80.85%	1,705,597,899	224,046,764	15.12%	9.39%
2025	617,056,396	63,227,798	11.42%	81.00%	182,199,190	1,648,954	0.91%	82.51%	1,957,144,101	251,546,202	14.75%	25.53%

Rate Annual %chg: Residential & Recreational **6.11%**

Commercial & Industrial **6.20%**

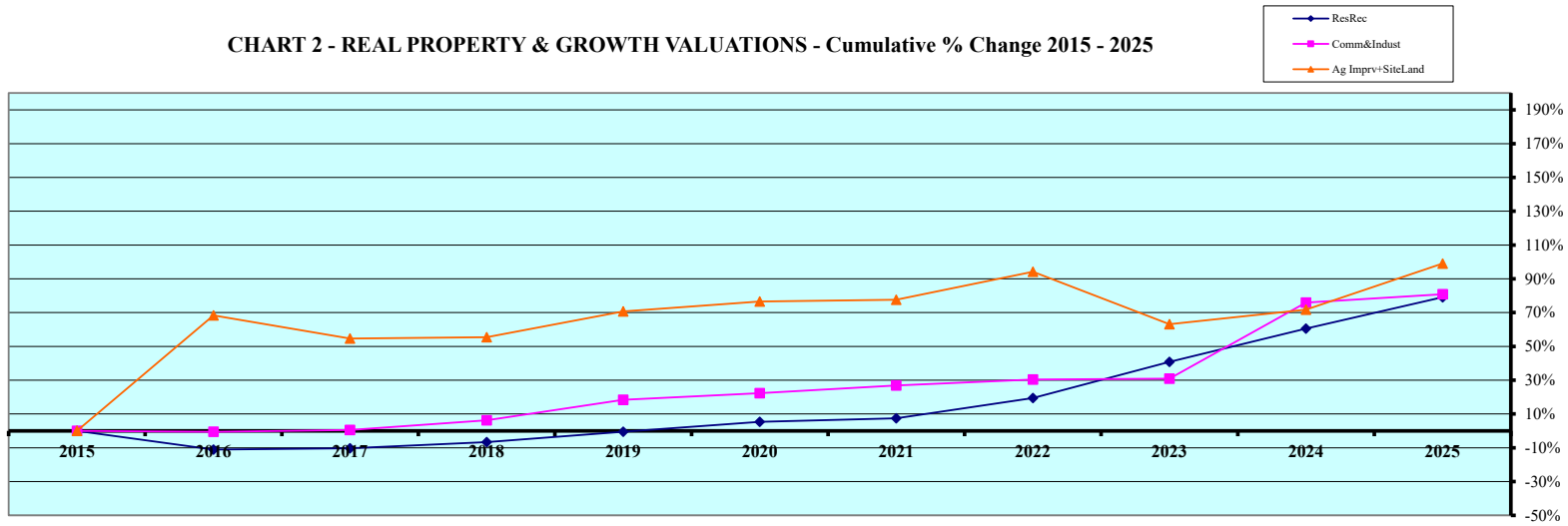
Agricultural Land **2.30%**

Cnty# **69**
County **PHELPS**

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	340,913,018	3,706,449	1.09%	337,206,569	--	--	99,831,964	4,509,805	4.52%	95,322,159	--	--	
2016	306,263,135	3,039,105	0.99%	303,224,030	-11.06%	-11.06%	100,614,024	1,337,960	1.33%	99,276,064	-0.56%	-0.56%	
2017	307,824,158	1,813,408	0.59%	306,010,750	-0.08%	-10.24%	101,659,312	1,356,985	1.33%	100,302,327	-0.31%	0.47%	
2018	320,686,143	2,253,553	0.70%	318,432,590	3.45%	-6.59%	106,965,598	920,190	0.86%	106,045,408	4.31%	6.22%	
2019	341,154,541	1,818,973	0.53%	339,335,568	5.82%	-0.46%	122,818,224	4,664,619	3.80%	118,153,605	10.46%	18.35%	
2020	360,525,016	1,409,955	0.39%	359,115,061	5.26%	5.34%	126,083,642	3,960,455	3.14%	122,123,187	-0.57%	22.33%	
2021	367,942,924	1,426,782	0.39%	366,516,142	1.66%	7.51%	128,193,317	1,561,140	1.22%	126,632,177	0.44%	26.85%	
2022	410,320,532	3,143,122	0.77%	407,177,410	10.66%	19.44%	130,682,088	555,470	0.43%	130,126,618	1.51%	30.35%	
2023	483,149,115	2,912,368	0.60%	480,236,747	17.04%	40.87%	134,016,387	3,256,230	2.43%	130,760,157	0.06%	30.98%	
2024	553,828,598	6,351,697	1.15%	547,476,901	13.31%	60.59%	180,550,236	4,977,955	2.76%	175,572,281	31.01%	75.87%	
2025	617,056,396	6,411,488	1.04%	610,644,908	10.26%	79.12%	182,199,190	1,618,485	0.89%	180,580,705	0.02%	80.88%	
Rate Ann%chg	6.11%	Resid & Recreat w/o growth				5.63%		6.20%	C & I w/o growth				4.64%

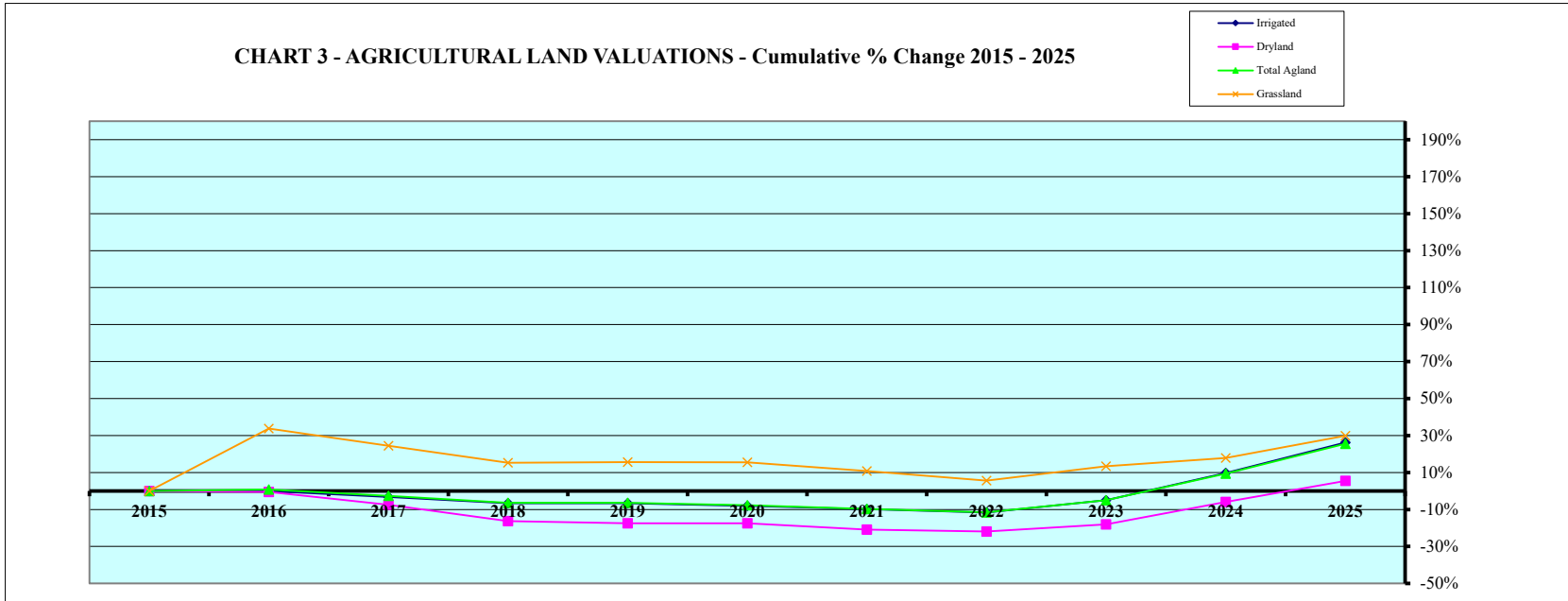
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	55,127,595	29,537,887	84,665,482	1,902,520	2.25%	82,762,962	--	--
2016	107,716,190	39,719,469	147,435,659	4,844,380	3.29%	142,591,279	68.42%	68.42%
2017	92,000,773	40,718,196	132,718,969	1,800,418	1.36%	130,918,551	-11.20%	54.63%
2018	89,994,155	43,882,549	133,876,704	2,220,812	1.66%	131,655,892	-0.80%	55.50%
2019	99,421,265	46,798,286	146,219,551	1,637,920	1.12%	144,581,631	8.00%	70.77%
2020	103,141,710	47,334,296	150,476,006	1,001,680	0.67%	149,474,326	2.23%	76.55%
2021	103,092,185	48,188,654	151,280,839	925,270	0.61%	150,355,569	-0.08%	77.59%
2022	110,590,555	57,794,959	168,385,514	3,961,700	2.35%	164,423,814	8.69%	94.20%
2023	84,870,990	56,254,268	141,125,258	2,957,823	2.10%	138,167,435	-17.95%	63.19%
2024	92,524,830	53,792,801	146,317,631	945,080	0.65%	145,372,551	3.01%	71.70%
2025	116,115,335	55,949,023	172,064,358	3,530,598	2.05%	168,533,760	15.18%	99.06%
Rate Ann%chg	7.73%	6.60%	7.35%	Ag Imprv+Site w/o growth			7.55%	

(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# 69
County PHELPS

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	1,464,159,382	-	-	-	51,772,152	-	-	-	39,406,031	-	-	-
2016	1,463,830,930	-328,452	-0.02%	-0.02%	51,503,869	-268,283	-0.52%	-0.52%	52,711,170	13,305,139	33.76%	33.76%
2017	1,416,505,495	-47,325,435	-3.23%	-3.25%	47,919,003	-3,584,866	-6.96%	-7.44%	49,058,398	-3,652,772	-6.93%	24.49%
2018	1,366,207,864	-50,297,631	-3.55%	-6.69%	43,343,799	-4,575,204	-9.55%	-16.28%	45,409,661	-3,648,737	-7.44%	15.24%
2019	1,366,391,915	184,051	0.01%	-6.68%	42,705,374	-638,425	-1.47%	-17.51%	45,568,425	158,764	0.35%	15.64%
2020	1,346,362,277	-20,029,638	-1.47%	-8.05%	42,738,878	33,504	0.08%	-17.45%	45,505,419	-63,006	-0.14%	15.48%
2021	1,320,377,045	-25,985,232	-1.93%	-9.82%	40,937,291	-1,801,587	-4.22%	-20.93%	43,675,890	-1,829,529	-4.02%	10.84%
2022	1,293,813,278	-26,563,767	-2.01%	-11.63%	40,429,284	-508,007	-1.24%	-21.91%	41,601,390	-2,074,500	-4.75%	5.57%
2023	1,390,988,041	97,174,763	7.51%	-5.00%	42,400,975	1,971,691	4.88%	-18.10%	44,690,291	3,088,901	7.42%	13.41%
2024	1,606,978,858	215,990,817	15.53%	9.75%	48,689,768	6,288,793	14.83%	-5.95%	46,455,142	1,764,851	3.95%	17.89%
2025	1,847,882,690	240,903,832	14.99%	26.21%	54,590,437	5,900,669	12.12%	5.44%	51,176,526	4,721,384	10.16%	29.87%

Rate Ann.%chg: Irrigated **2.35%** Dryland **0.53%** Grassland **2.65%**

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	10,685	-	-	-	3,817,123	-	-	-	1,559,165,373	-	-	-
2016	13,187	2,502	23.42%	23.42%	3,742,258	-74,865	-1.96%	-1.96%	1,571,801,414	12,636,041	0.81%	0.81%
2017	12,934	-253	-1.92%	21.05%	3,882,580	140,322	3.75%	1.71%	1,517,378,410	-54,423,004	-3.46%	-2.68%
2018	12,812	-122	-0.94%	19.91%	3,867,007	-15,573	-0.40%	1.31%	1,458,841,143	-58,537,267	-3.86%	-6.43%
2019	10,913	-1,899	-14.82%	2.13%	3,859,604	-7,403	-0.19%	1.11%	1,458,536,231	-304,912	-0.02%	-6.45%
2020	17,709	6,796	62.27%	65.74%	3,833,536	-26,068	-0.68%	0.43%	1,438,457,819	-20,078,412	-1.38%	-7.74%
2021	17,715	6	0.03%	65.79%	3,632,098	-201,438	-5.25%	-4.85%	1,408,640,039	-29,817,780	-2.07%	-9.65%
2022	17,869	154	0.87%	67.23%	3,454,190	-177,908	-4.90%	-9.51%	1,379,316,011	-29,324,028	-2.08%	-11.53%
2023	17,896	27	0.15%	67.49%	3,453,932	-258	-0.01%	-9.51%	1,481,551,135	102,235,124	7.41%	-4.98%
2024	17,897	1	0.01%	67.50%	3,456,234	2,302	0.07%	-9.45%	1,705,597,899	224,046,764	15.12%	9.39%
2025	20,518	2,621	14.64%	92.03%	3,473,930	17,696	0.51%	-8.99%	1,957,144,101	251,546,202	14.75%	25.53%

Cnty# **69**
County **PHELPS**

Rate Ann.%chg: Total Agric Land **2.30%**

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	1,464,212,613	257,369	5,689			51,430,529	19,581	2,626			39,676,126	38,546	1,029		
2016	1,464,073,529	257,365	5,689	-0.01%	-0.01%	51,581,812	19,683	2,621	-0.22%	-0.22%	52,758,454	38,267	1,379	33.94%	33.94%
2017	1,413,413,279	257,437	5,490	-3.49%	-3.50%	47,952,299	19,610	2,445	-6.69%	-6.90%	52,151,719	38,079	1,370	-0.66%	33.06%
2018	1,366,197,832	258,194	5,291	-3.62%	-6.99%	43,322,341	19,241	2,252	-7.92%	-14.27%	45,423,603	37,518	1,211	-11.60%	17.62%
2019	1,366,553,386	258,269	5,291	0.00%	-7.00%	42,705,375	18,943	2,254	0.12%	-14.17%	45,568,424	37,759	1,207	-0.32%	17.24%
2020	1,346,399,787	258,152	5,216	-1.43%	-8.33%	42,748,066	18,961	2,255	0.00%	-14.16%	45,555,794	37,605	1,211	0.38%	17.69%
2021	1,320,433,966	258,136	5,115	-1.92%	-10.09%	40,937,302	19,021	2,152	-4.54%	-18.06%	43,676,859	37,514	1,164	-3.89%	13.11%
2022	1,293,813,911	257,978	5,015	-1.96%	-11.85%	40,431,996	19,266	2,099	-2.49%	-20.10%	41,598,449	37,336	1,114	-4.31%	8.24%
2023	1,390,717,864	258,001	5,390	7.48%	-5.25%	42,395,927	19,306	2,196	4.64%	-16.39%	44,819,338	37,310	1,201	7.82%	16.70%
2024	1,605,128,782	257,601	6,231	15.60%	9.53%	48,911,169	19,360	2,526	15.04%	-3.81%	46,454,779	37,200	1,249	3.96%	21.32%
2025	1,847,943,803	258,062	7,161	14.92%	25.87%	54,606,071	19,327	2,825	11.84%	7.57%	51,185,622	37,218	1,375	10.13%	33.61%

Rate Annual %chg Average Value/Acre: 2.35%

0.60%

2.58%

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	9,641	275	35			3,692,036	3,742	987			1,559,020,945	319,514	4,879		
2016	11,023	315	35	0.00%	0.00%	3,692,759	3,755	983	-0.32%	-0.32%	1,572,117,577	319,385	4,922	0.88%	0.88%
2017	12,864	368	35	-0.04%	-0.04%	3,882,580	3,958	981	-0.25%	-0.57%	1,517,412,741	319,452	4,750	-3.50%	-2.65%
2018	12,812	366	35	0.02%	-0.02%	3,867,007	3,943	981	-0.03%	-0.60%	1,458,823,595	319,262	4,569	-3.80%	-6.35%
2019	10,913	312	35	0.01%	-0.01%	3,859,604	3,934	981	0.04%	-0.56%	1,458,697,702	319,217	4,570	0.01%	-6.35%
2020	17,082	488	35	-0.02%	-0.03%	3,833,536	3,896	984	0.29%	-0.26%	1,438,554,265	319,102	4,508	-1.35%	-7.61%
2021	17,715	506	35	0.00%	-0.03%	3,623,370	3,897	930	-5.50%	-5.75%	1,408,689,212	319,073	4,415	-2.07%	-9.52%
2022	17,869	511	35	0.01%	-0.02%	3,454,190	3,911	883	-5.02%	-10.48%	1,379,316,415	319,002	4,324	-2.06%	-11.38%
2023	17,896	511	35	0.00%	-0.02%	3,453,932	3,911	883	0.00%	-10.48%	1,481,404,957	319,040	4,643	7.39%	-4.84%
2024	17,896	511	35	0.00%	-0.02%	3,456,227	3,913	883	0.00%	-10.48%	1,703,968,853	318,585	5,349	15.19%	9.62%
2025	20,518	513	40	14.27%	14.24%	3,473,945	3,895	892	0.99%	-9.59%	1,957,229,959	319,015	6,135	14.71%	25.74%

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PHELPS

Rate Annual %chg Average Value/Acre: 2.30%

(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
8,968	PHELPS	169,445,090	51,213,802	22,344,044	617,056,396	145,135,094	37,064,096	0	1,957,144,101	116,115,335	55,949,023	6,179,190	3,177,646,171
cnty sectorvalue % of total value:		5.33%	1.61%	0.70%	19.42%	4.57%	1.17%		61.59%	3.65%	1.76%	0.19%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
106	ATLANTA	564,317	122,978	433,422	3,891,906	0	0	2,121,261	0	286,435	0	0	7,420,319
1.18%	%sector of county sector	0.33%	0.24%	1.94%	0.63%					0.25%			0.23%
	%sector of municipality	7.61%	1.66%	5.84%	52.45%			28.59%		3.86%			100.00%
709	BERTRAND	1,142,689	612,854	81,913	42,723,138	0	0	3,799,741	0	571,997	9,607	0	48,941,939
7.91%	%sector of county sector	0.67%	1.20%	0.37%	6.92%					0.49%	0.02%		1.54%
	%sector of municipality	2.33%	1.25%	0.17%	87.29%			7.76%		1.17%	0.02%		100.00%
175	FUNK	684,862	331,510	738,809	14,187,552	0	0	4,661,904	0	711,866	165,098	0	21,481,601
1.95%	%sector of county sector	0.40%	0.65%	3.31%	2.30%					0.61%	0.30%		0.68%
	%sector of municipality	3.19%	1.54%	3.44%	66.05%			21.70%		3.31%	0.77%		100.00%
5,515	HOLDREGE	17,689,283	9,749,430	4,904,838	391,979,495	0	0	82,276,054	5,229,620	541,761	0	0	512,370,481
61.50%	%sector of county sector	10.44%	19.04%	21.95%	63.52%				0.27%	0.47%			16.12%
	%sector of municipality	3.45%	1.90%	0.96%	76.50%			16.06%	1.02%	0.11%			100.00%
392	LOOMIS	1,040,246	1,034,902	73,307	22,860,331	0	0	13,018,320	0	68,299	18,149	0	38,113,554
4.37%	%sector of county sector	0.61%	2.02%	0.33%	3.70%					0.06%	0.03%		1.20%
	%sector of municipality	2.73%	2.72%	0.19%	59.98%			34.16%		0.18%	0.05%		100.00%
	%sector of county sector												
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6,898	Total Municipalities	21,121,397	11,851,674	6,232,289	475,642,426	0	0	105,877,281	5,229,620	2,180,358	192,854	0	628,327,899
76.92%	%all municip.sectors of cnty	12.47%	23.14%	27.89%	77.08%			#DIV/0!	0.27%	1.88%	0.34%		19.77%