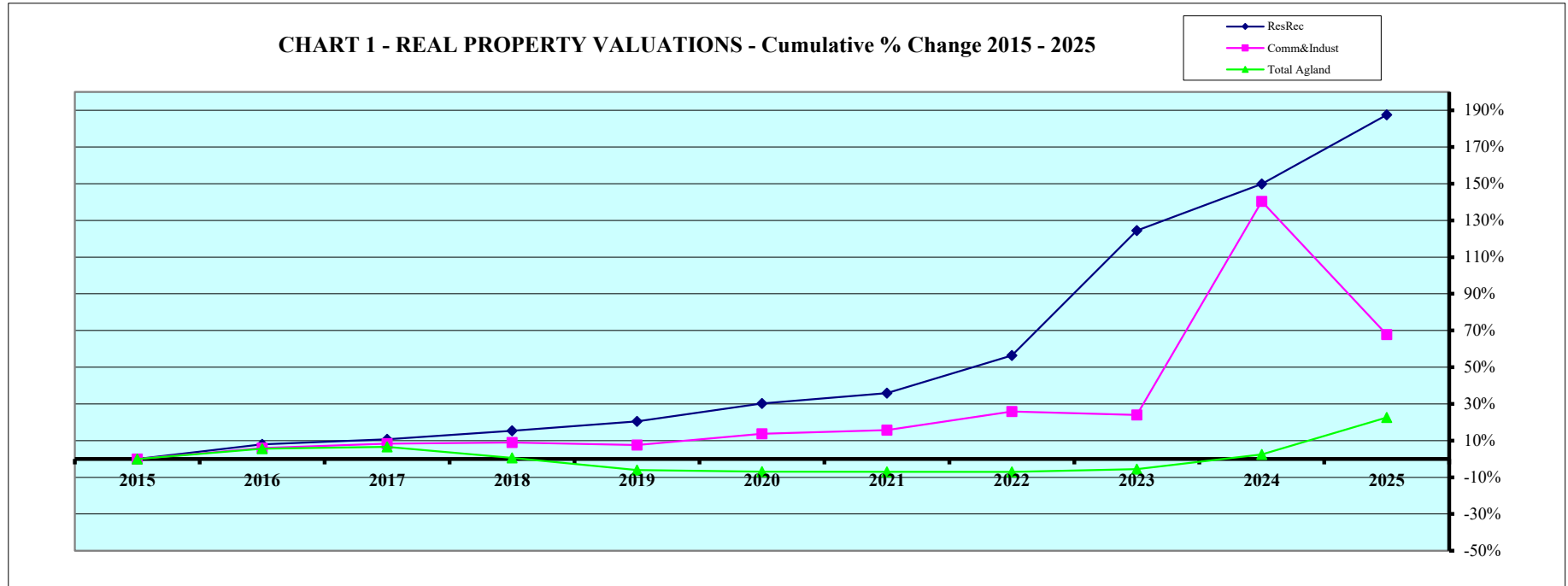


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	149,381,720	-	-	-	30,277,210	-	-	-	1,443,578,520	-	-	-
2016	161,367,785	11,986,065	8.02%	8.02%	32,088,985	1,811,775	5.98%	5.98%	1,524,235,895	80,657,375	5.59%	5.59%
2017	165,459,490	4,091,705	2.54%	10.76%	32,815,835	726,850	2.27%	8.38%	1,538,472,080	14,236,185	0.93%	6.57%
2018	172,367,715	6,908,225	4.18%	15.39%	33,004,570	188,735	0.58%	9.01%	1,452,338,295	-86,133,785	-5.60%	0.61%
2019	180,034,307	7,666,592	4.45%	20.52%	32,594,395	-410,175	-1.24%	7.65%	1,355,792,725	-96,545,570	-6.65%	-6.08%
2020	194,518,460	14,484,153	8.05%	30.22%	34,421,283	1,826,888	5.60%	13.69%	1,343,469,838	-12,322,887	-0.91%	-6.93%
2021	202,908,540	8,390,080	4.31%	35.83%	35,046,206	624,923	1.82%	15.75%	1,342,502,597	-967,241	-0.07%	-7.00%
2022	233,615,687	30,707,147	15.13%	56.39%	38,112,786	3,066,580	8.75%	25.88%	1,342,576,542	73,945	0.01%	-7.00%
2023	335,229,731	101,614,044	43.50%	124.41%	37,555,770	-557,016	-1.46%	24.04%	1,363,784,835	21,208,293	1.58%	-5.53%
2024	373,222,150	37,992,419	11.33%	149.84%	72,774,832	35,219,062	93.78%	140.36%	1,478,493,415	114,708,580	8.41%	2.42%
2025	429,493,475	56,271,325	15.08%	187.51%	50,789,597	-21,985,235	-30.21%	67.75%	1,769,778,710	291,285,295	19.70%	22.60%

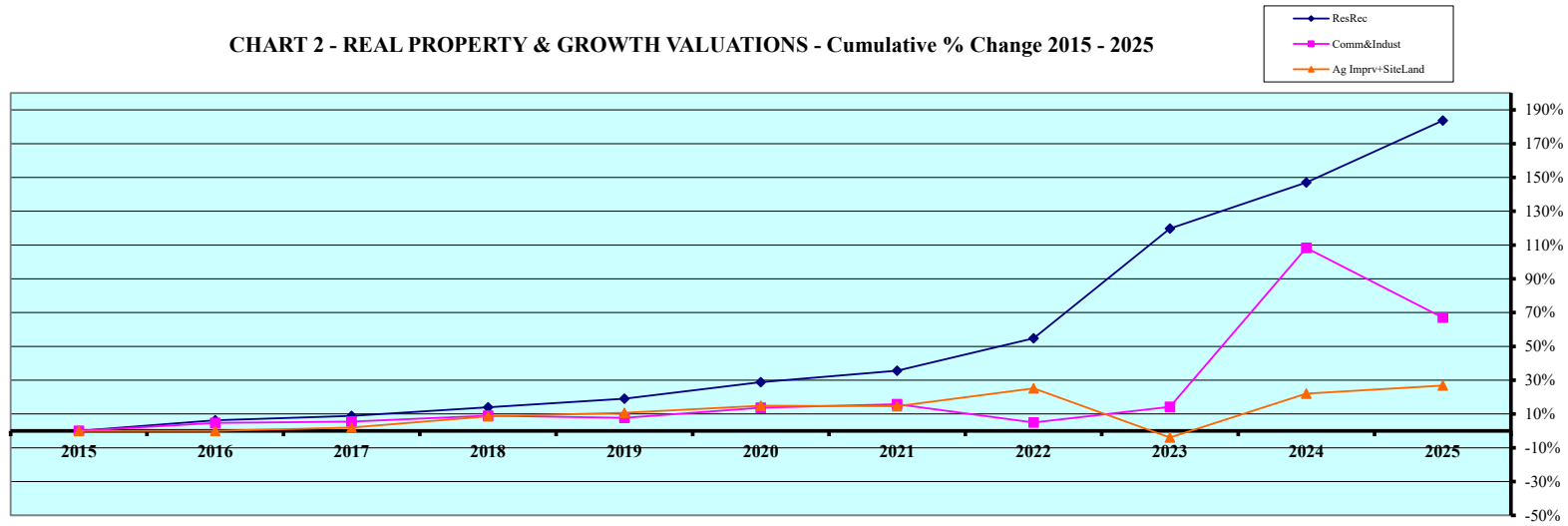
Rate Annual %chg: Residential & Recreational **11.14%** Commercial & Industrial **5.31%** Agricultural Land **2.06%**

Cnty# **72**
County **POLK**

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	149,381,720	1,606,730	1.08%	147,774,990	--	--	30,277,210	2,119,465	7.00%	28,157,745	--	--
2016	161,367,785	2,519,390	1.56%	158,848,395	6.34%	6.34%	32,088,985	399,495	1.24%	31,689,490	4.66%	4.66%
2017	165,459,490	2,788,920	1.69%	162,670,570	0.81%	8.90%	32,815,835	887,295	2.70%	31,928,540	-0.50%	5.45%
2018	172,367,715	2,085,735	1.21%	170,281,980	2.91%	13.99%	33,004,570	0	0.00%	33,004,570	0.58%	9.01%
2019	180,034,307	2,120,380	1.18%	177,913,927	3.22%	19.10%	32,594,395	0	0.00%	32,594,395	-1.24%	7.65%
2020	194,518,460	2,037,568	1.05%	192,480,892	6.91%	28.85%	34,421,283	3,110	0.01%	34,418,173	5.60%	13.68%
2021	202,908,540	244,027	0.12%	202,664,513	4.19%	35.67%	35,046,206	0	0.00%	35,046,206	1.82%	15.75%
2022	233,615,687	2,411,731	1.03%	231,203,956	13.94%	54.77%	38,112,786	6,337,807	16.63%	31,774,979	-9.33%	4.95%
2023	335,229,731	6,878,956	2.05%	328,350,775	40.55%	119.81%	37,555,770	2,970,945	7.91%	34,584,825	-9.26%	14.23%
2024	373,222,150	4,153,870	1.11%	369,068,280	10.09%	147.06%	72,774,832	9,703,685	13.33%	63,071,147	67.94%	108.31%
2025	429,493,475	5,750,215	1.34%	423,743,260	13.54%	183.66%	50,789,597	201,770	0.40%	50,587,827	-30.49%	67.08%
Rate Ann%chg	11.14%	Resid & Recreat w/o growth				10.25%	C & I w/o growth				2.98%	

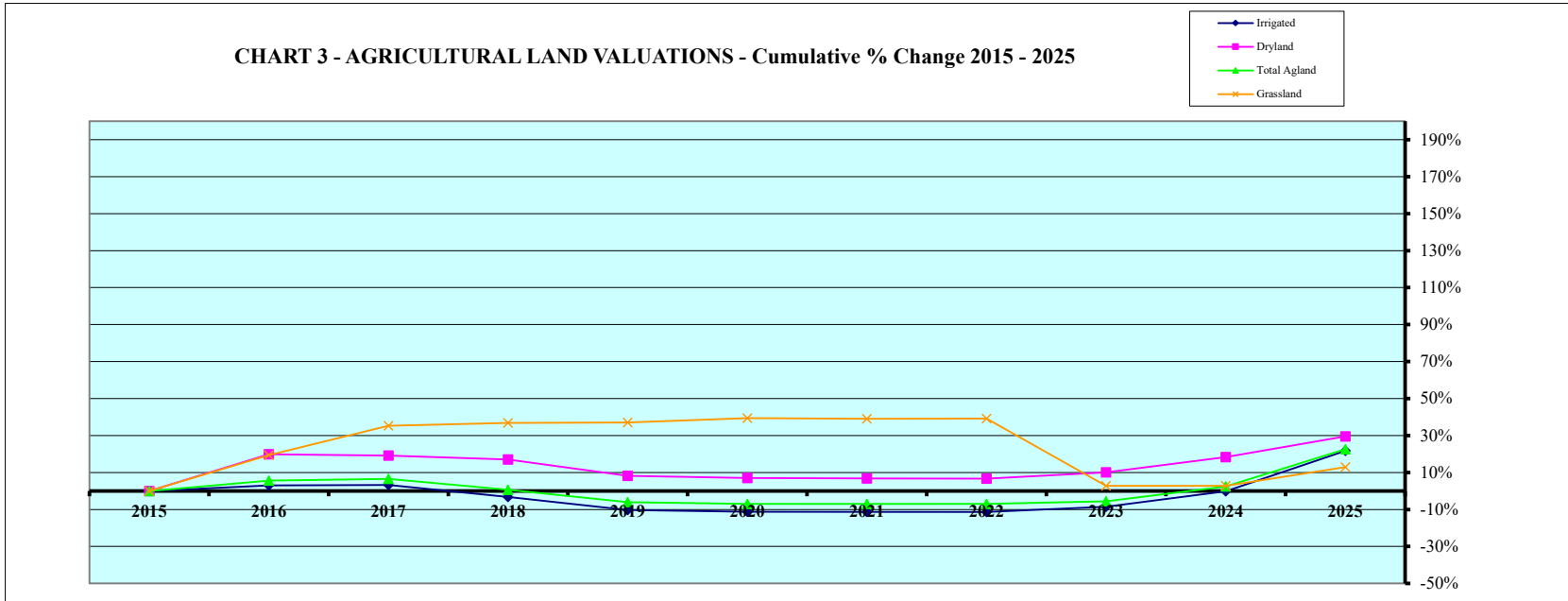
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	68,703,275	43,606,885	112,310,160	3,043,535	2.71%	109,266,625	--	--
2016	69,299,345	45,138,515	114,437,860	2,142,320	1.87%	112,295,540	-0.01%	-0.01%
2017	72,416,000	44,396,020	116,812,020	2,231,335	1.91%	114,580,685	0.12%	2.02%
2018	75,503,660	47,324,385	122,828,045	869,665	0.71%	121,958,380	4.41%	8.59%
2019	77,319,355	48,413,755	125,733,110	1,330,550	1.06%	124,402,560	1.28%	10.77%
2020	80,639,396	48,572,289	129,211,685	255,375	0.20%	128,956,310	2.56%	14.82%
2021	76,790,534	52,180,755	128,971,289	214,015	0.17%	128,757,274	-0.35%	14.64%
2022	85,093,416	57,265,976	142,359,392	1,712,915	1.20%	140,646,477	9.05%	25.23%
2023	51,841,084	57,704,368	109,545,452	1,641,150	1.50%	107,904,302	-24.20%	-3.92%
2024	66,390,725	73,019,952	139,410,677	2,353,941	1.69%	137,056,736	25.11%	22.03%
2025	72,154,440	73,032,645	145,187,085	2,749,395	1.89%	142,437,690	2.17%	26.83%
Rate Ann%chg	0.49%	5.29%	2.60%	Ag Imprv+Site w/o growth			2.01%	

(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# 72
County POLK

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	1,218,844,860	-	-	-	169,403,505	-	-	-	52,581,940	-	-	-
2016	1,255,196,520	36,351,660	2.98%	2.98%	202,964,040	33,560,535	19.81%	19.81%	62,774,995	10,193,055	19.39%	19.39%
2017	1,258,062,775	2,866,255	0.23%	3.22%	201,861,850	-1,102,190	-0.54%	19.16%	71,124,405	8,349,410	13.30%	35.26%
2018	1,179,709,385	-78,353,390	-6.23%	-3.21%	198,247,345	-3,614,505	-1.79%	17.03%	71,935,095	810,690	1.14%	36.81%
2019	1,092,965,845	-86,743,540	-7.35%	-10.33%	183,381,510	-14,865,835	-7.50%	8.25%	72,044,840	109,745	0.15%	37.01%
2020	1,081,462,334	-11,503,511	-1.05%	-11.27%	181,292,580	-2,088,930	-1.14%	7.02%	73,300,737	1,255,897	1.74%	39.40%
2021	1,081,012,385	-449,949	-0.04%	-11.31%	180,989,766	-302,814	-0.17%	6.84%	73,086,243	-214,494	-0.29%	38.99%
2022	1,081,209,722	197,337	0.02%	-11.29%	180,758,577	-231,189	-0.13%	6.70%	73,185,707	99,464	0.14%	39.18%
2023	1,115,513,250	34,303,528	3.17%	-8.48%	186,443,555	5,684,978	3.15%	10.06%	54,074,360	-19,111,347	-26.11%	2.84%
2024	1,216,208,780	100,695,530	9.03%	-0.22%	200,528,995	14,085,440	7.55%	18.37%	54,019,095	-55,265	-0.10%	2.73%
2025	1,483,321,155	267,112,375	21.96%	21.70%	219,420,215	18,891,220	9.42%	29.53%	59,376,930	5,357,835	9.92%	12.92%

Rate Ann.%chg: Irrigated **1.98%** Dryland **2.62%** Grassland **1.22%**

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	1,035	-	-	-	2,747,180	-	-	-	1,443,578,520	-	-	-
2016	720	-315	-30.43%	-30.43%	3,299,620	552,440	20.11%	20.11%	1,524,235,895	80,657,375	5.59%	5.59%
2017	720	0	0.00%	-30.43%	7,422,330	4,122,710	124.94%	170.18%	1,538,472,080	14,236,185	0.93%	6.57%
2018	720	0	0.00%	-30.43%	2,445,750	-4,976,580	-67.05%	-10.97%	1,452,338,295	-86,133,785	-5.60%	0.61%
2019	1,080	360	50.00%	4.35%	7,399,450	4,953,700	202.54%	169.35%	1,355,792,725	-96,545,570	-6.65%	-6.08%
2020	14,745	13,665	1265.28%	1324.64%	7,399,442	-8	0.00%	169.35%	1,343,469,838	-12,322,887	-0.91%	-6.93%
2021	14,761	16	0.11%	1326.18%	7,399,442	0	0.00%	169.35%	1,342,502,597	-967,241	-0.07%	-7.00%
2022	14,760	-1	-0.01%	1326.09%	7,407,776	8,334	0.11%	169.65%	1,342,576,542	73,945	0.01%	-7.00%
2023	255,860	241,100	1633.47%	24620.77%	7,497,810	90,034	1.22%	172.93%	1,363,784,835	21,208,293	1.58%	-5.53%
2024	258,245	2,385	0.93%	24851.21%	7,478,300	-19,510	-0.26%	172.22%	1,478,493,415	114,708,580	8.41%	2.42%
2025	256,825	-1,420	-0.55%	24714.01%	7,403,585	-74,715	-1.00%	169.50%	1,769,778,710	291,285,295	19.70%	22.60%

Cnty# **72**
County **POLK**

Rate Ann.%chg: Total Agric Land **2.06%**

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	1,219,361,880	183,050	6,661			169,085,600	41,237	4,100			52,589,575	36,028	1,460		
2016	1,255,193,130	183,356	6,846	2.77%	2.77%	202,958,295	41,273	4,918	19.93%	19.93%	62,782,140	35,810	1,753	20.11%	20.11%
2017	1,258,044,670	183,738	6,847	0.02%	2.79%	201,820,225	41,072	4,914	-0.07%	19.84%	71,055,620	35,387	2,008	14.53%	37.56%
2018	1,181,351,240	183,524	6,437	-5.99%	-3.37%	198,548,015	41,195	4,820	-1.91%	17.55%	71,530,040	35,608	2,009	0.04%	37.62%
2019	1,093,718,230	183,291	5,967	-7.30%	-10.42%	183,779,275	40,941	4,489	-6.87%	9.47%	71,793,985	36,009	1,994	-0.75%	36.59%
2020	1,082,599,637	183,532	5,899	-1.15%	-11.45%	181,225,354	40,811	4,441	-1.07%	8.30%	72,102,243	35,455	2,034	2.00%	39.32%
2021	1,076,447,521	183,243	5,874	-0.41%	-11.81%	178,441,004	40,808	4,373	-1.53%	6.64%	72,056,408	35,998	2,002	-1.57%	37.13%
2022	1,081,358,107	183,204	5,902	0.48%	-11.39%	180,752,187	40,680	4,443	1.61%	8.36%	73,107,587	35,928	2,035	1.66%	39.40%
2023	1,115,699,740	183,177	6,091	3.19%	-8.56%	186,617,905	40,292	4,632	4.24%	12.96%	54,036,240	35,364	1,528	-24.91%	4.68%
2024	1,216,296,625	183,478	6,629	8.84%	-0.48%	200,918,010	39,888	5,037	8.75%	22.85%	54,050,260	35,364	1,528	0.03%	4.71%
2025	1,484,801,480	183,633	8,086	21.97%	21.38%	219,437,125	39,590	5,543	10.04%	35.18%	59,104,160	35,380	1,671	9.30%	14.44%

Rate Annual %chg Average Value/Acre: 1.99%

2.64%

1.17%

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	1,035	26	40			2,747,180	2,775	990			1,443,785,270	263,116	5,487		
2016	720	18	40	0.14%	0.14%	3,299,620	2,773	1,190	20.20%	20.20%	1,524,233,905	263,229	5,791	5.53%	5.53%
2017	720	18	40	0.00%	0.14%	7,432,045	3,957	1,878	57.83%	89.72%	1,538,353,280	264,171	5,823	0.57%	6.12%
2018	720	18	40	0.00%	0.14%	7,422,330	3,954	1,877	-0.06%	89.60%	1,458,852,345	264,298	5,520	-5.21%	0.59%
2019	1,080	27	40	0.00%	0.14%	7,399,450	4,055	1,825	-2.78%	84.32%	1,356,692,020	264,324	5,133	-7.01%	-6.46%
2020	14,745	369	40	0.00%	0.14%	7,399,442	4,055	1,825	0.00%	84.32%	1,343,341,421	264,221	5,084	-0.95%	-7.35%
2021	14,745	369	40	0.00%	0.14%	7,299,967	4,055	1,800	-1.34%	81.84%	1,334,259,645	264,473	5,045	-0.77%	-8.06%
2022	14,760	369	40	0.00%	0.14%	7,408,786	4,062	1,824	1.30%	84.21%	1,342,641,427	264,244	5,081	0.72%	-7.40%
2023	244,995	817	300	649.97%	651.01%	7,497,695	4,103	1,828	0.21%	84.60%	1,364,096,575	263,753	5,172	1.79%	-5.75%
2024	257,520	858	300	0.00%	651.01%	7,476,380	4,096	1,825	-0.12%	84.37%	1,478,998,795	263,684	5,609	8.45%	2.22%
2025	256,870	856	300	0.00%	651.03%	7,403,050	4,074	1,817	-0.44%	83.57%	1,771,002,685	263,533	6,720	19.81%	22.47%

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POLK

Rate Annual %chg Average Value/Acre: 2.06%

(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
5,214	POLK	91,802,342	10,187,380	23,839,274	398,884,635	49,472,132	1,317,465	30,608,840	1,769,778,710	72,154,440	73,032,645	0	2,521,077,863
cnty sectorvalue % of total value:		3.64%	0.40%	0.95%	15.82%	1.96%	0.05%	1.21%	70.20%	2.86%	2.90%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
875	OSCEOLA	1,849,595	742,716	1,105,163	61,373,455	0	0	7,010,244	190,620	160,360	0	0	72,432,153
16.78%	%sector of county sector	2.01%	7.29%	4.64%	15.39%			22.90%	0.01%	0.22%			2.87%
	%sector of municipality	2.55%	1.03%	1.53%	84.73%			9.68%	0.26%	0.22%			100.00%
346	POLK	1,031,081	404,127	1,044,049	20,130,070	0	0	4,309,950	0	241,905	0	0	27,161,182
6.64%	%sector of county sector	1.12%	3.97%	4.38%	5.05%			14.08%		0.34%			1.08%
	%sector of municipality	3.80%	1.49%	3.84%	74.11%			15.87%		0.89%			100.00%
710	SHELBY	4,032,865	479,178	750,650	55,025,070	0	0	16,557,660	0	95,305	0	0	76,940,728
13.62%	%sector of county sector	4.39%	4.70%	3.15%	13.79%			54.09%		0.13%			3.05%
	%sector of municipality	5.24%	0.62%	0.98%	71.52%			21.52%		0.12%			100.00%
1,143	STROMSBURG	2,394,436	680,726	1,369,415	68,173,555	0	0	6,013,418	0	7,755	0	0	78,639,305
21.92%	%sector of county sector	2.61%	6.68%	5.74%	17.09%			19.65%		0.01%			3.12%
	%sector of municipality	3.04%	0.87%	1.74%	86.69%			7.65%		0.01%			100.00%
	%sector of county sector												
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3,075	Total Municipalities	9,307,977	2,306,747	4,269,277	204,702,154	0	0	33,891,274	190,620	505,325	0	0	255,173,372
58.97%	%all municip.sectors of cnty	10.14%	22.64%	17.91%	51.32%			110.72%	0.01%	0.70%			10.12%

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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