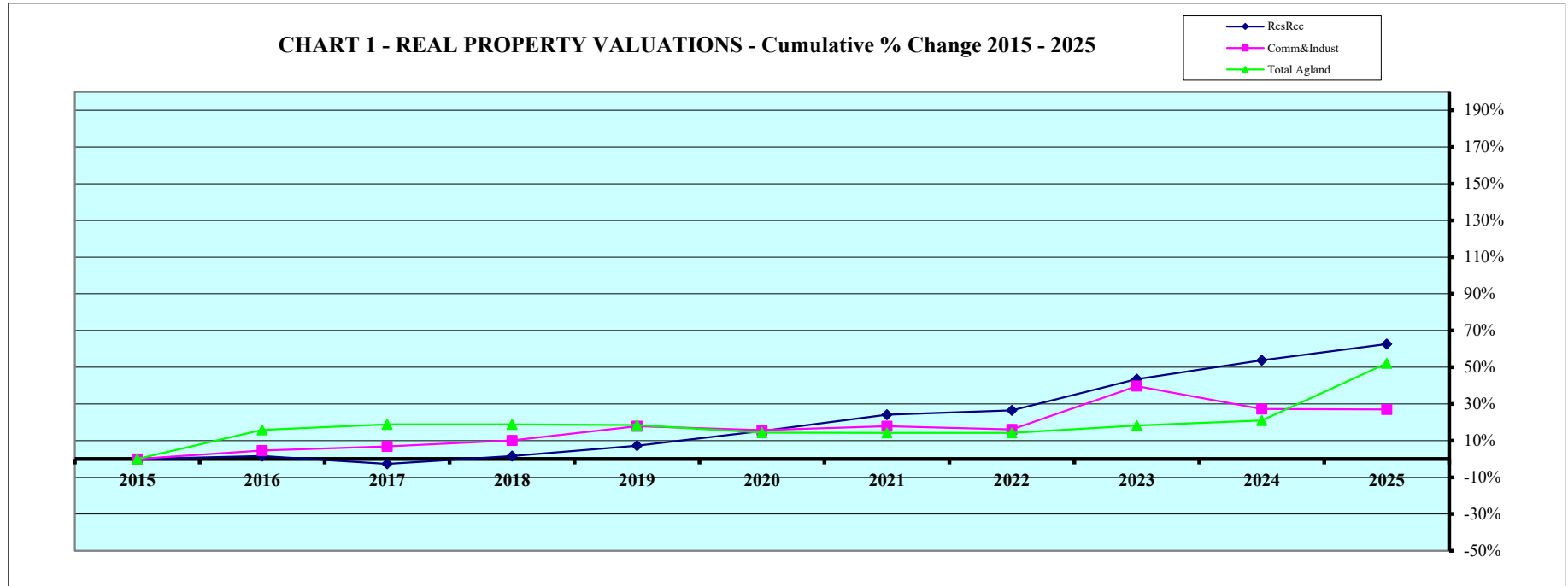


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	30,332,075	-	-	-	8,288,380	-	-	-	491,005,625	-	-	-
2016	30,795,680	463,605	1.53%	1.53%	8,673,580	385,200	4.65%	4.65%	568,842,495	77,836,870	15.85%	15.85%
2017	29,513,010	-1,282,670	-4.17%	-2.70%	8,854,520	180,940	2.09%	6.83%	583,779,900	14,937,405	2.63%	18.89%
2018	30,799,985	1,286,975	4.36%	1.54%	9,129,340	274,820	3.10%	10.15%	583,588,160	-191,740	-0.03%	18.86%
2019	32,529,260	1,729,275	5.61%	7.24%	9,771,465	642,125	7.03%	17.89%	582,048,005	-1,540,155	-0.26%	18.54%
2020	34,953,155	2,423,895	7.45%	15.23%	9,592,025	-179,440	-1.84%	15.73%	561,193,810	-20,854,195	-3.58%	14.29%
2021	37,663,940	2,710,785	7.76%	24.17%	9,772,695	180,670	1.88%	17.91%	560,682,795	-511,015	-0.09%	14.19%
2022	38,357,095	693,155	1.84%	26.46%	9,624,460	-148,235	-1.52%	16.12%	560,756,745	73,950	0.01%	14.21%
2023	43,547,175	5,190,080	13.53%	43.57%	11,578,170	1,953,710	20.30%	39.69%	580,438,655	19,681,910	3.51%	18.21%
2024	46,655,185	3,108,010	7.14%	53.81%	10,546,186	-1,031,984	-8.91%	27.24%	594,261,960	13,823,305	2.38%	21.03%
2025	49,320,920	2,665,735	5.71%	62.60%	10,528,111	-18,075	-0.17%	27.02%	746,869,110	152,607,150	25.68%	52.11%

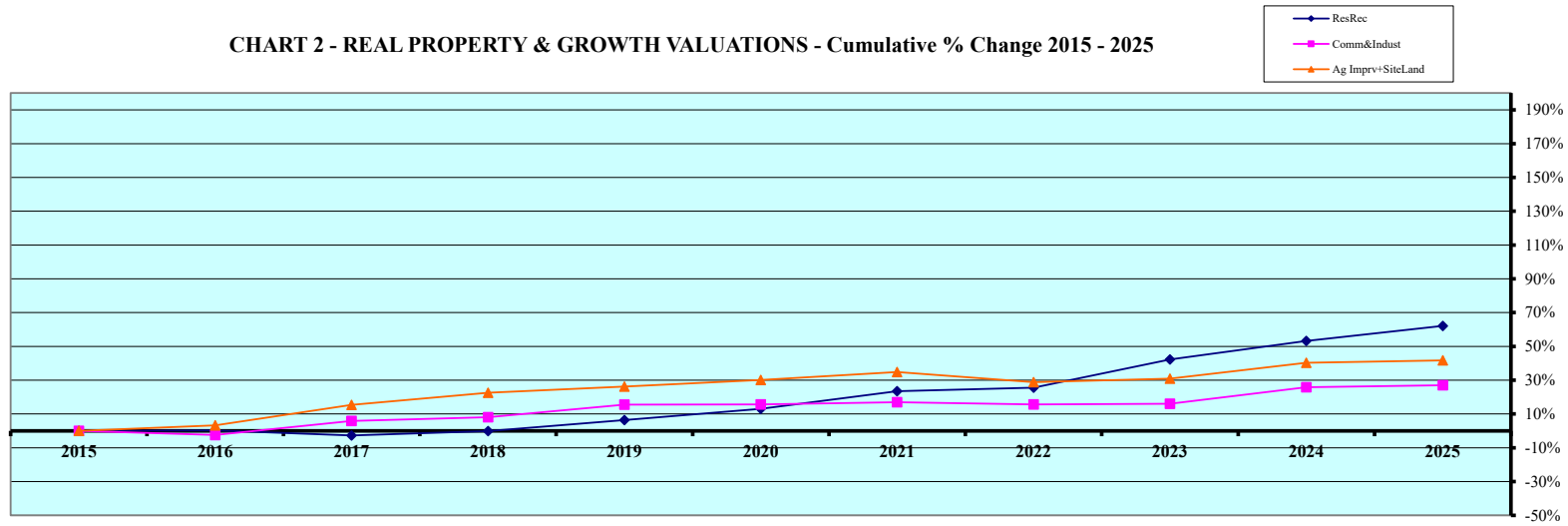
Rate Annual %chg: Residential & Recreational **4.98%** Commercial & Industrial **2.42%** Agricultural Land **4.28%**

Cnty# **75**
County **ROCK**

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	30,332,075	264,950	0.87%	30,067,125	--	--	8,288,380	225,020	2.71%	8,063,360	--	--
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	0.26%	8,673,580	584,520	6.74%	8,089,060	-2.40%	-2.40%
2017	29,513,010	0	0.00%	29,513,010	-4.17%	-2.70%	8,854,520	77,015	0.87%	8,777,505	1.20%	5.90%
2018	30,799,985	491,825	1.60%	30,308,160	2.69%	-0.08%	9,129,340	171,910	1.88%	8,957,430	1.16%	8.07%
2019	32,529,260	236,940	0.73%	32,292,320	4.85%	6.46%	9,771,465	193,295	1.98%	9,578,170	4.92%	15.56%
2020	34,953,155	649,335	1.86%	34,303,820	5.46%	13.09%	9,592,025	490	0.01%	9,591,535	-1.84%	15.72%
2021	37,663,940	199,095	0.53%	37,464,845	7.19%	23.52%	9,772,695	80,000	0.82%	9,692,695	1.05%	16.94%
2022	38,357,095	266,720	0.70%	38,090,375	1.13%	25.58%	9,624,460	32,875	0.34%	9,591,585	-1.85%	15.72%
2023	43,547,175	390,625	0.90%	43,156,550	12.51%	42.28%	11,578,170	1,960,495	16.93%	9,617,675	-0.07%	16.04%
2024	46,655,185	176,750	0.38%	46,478,435	6.73%	53.23%	10,546,186	120,560	1.14%	10,425,626	-9.95%	25.79%
2025	49,320,920	138,980	0.28%	49,181,940	5.42%	62.14%	10,528,111	780	0.01%	10,527,331	-0.18%	27.01%
Rate Ann%chg	4.98%	Resid & Recreat w/o growth				4.21%	C & I w/o growth				-0.80%	

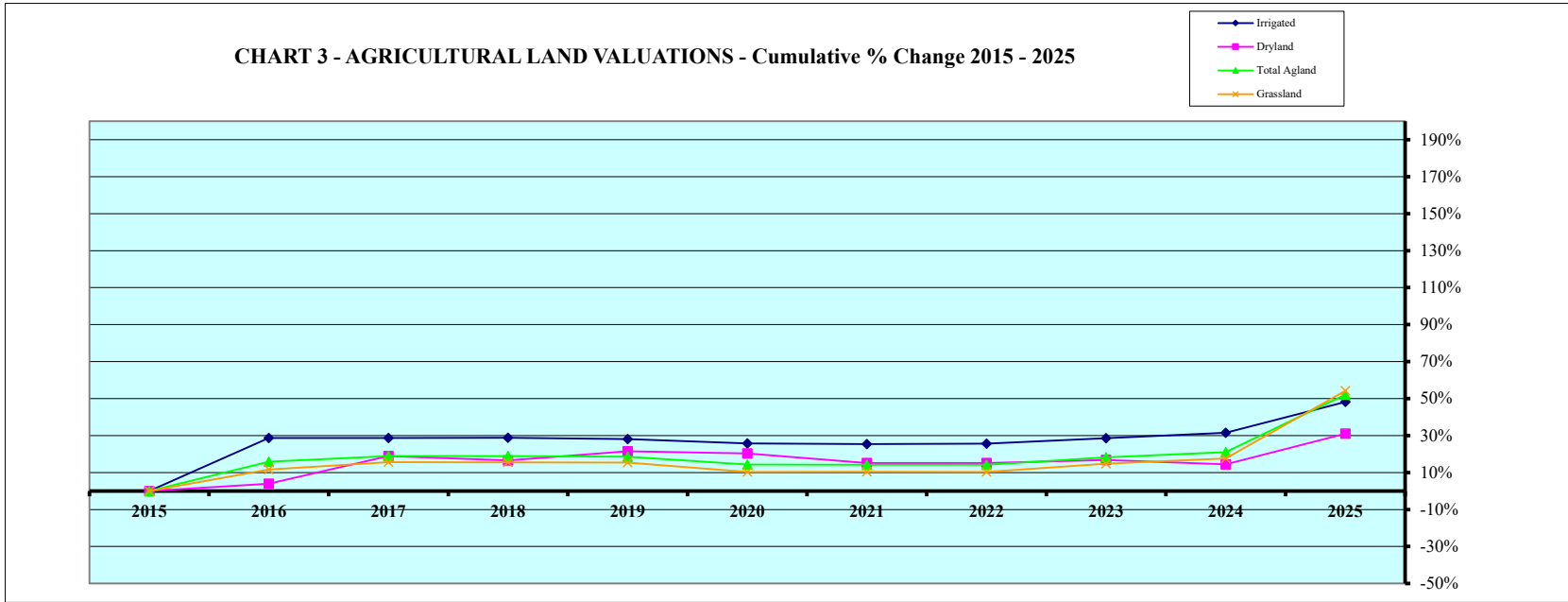
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	--	--
2016	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	3.27%
2017	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	15.40%
2018	17,498,660	17,107,750	34,606,410	1,626,740	4.70%	32,979,670	6.22%	22.58%
2019	17,484,640	17,176,370	34,661,010	709,515	2.05%	33,951,495	-1.89%	26.19%
2020	17,936,390	17,292,665	35,229,055	228,765	0.65%	35,000,290	0.98%	30.09%
2021	18,105,405	18,223,100	36,328,505	67,015	0.18%	36,261,490	2.93%	34.78%
2022	19,114,845	16,388,800	35,503,645	827,165	2.33%	34,676,480	-4.55%	28.89%
2023	19,200,360	17,802,190	37,002,550	1,779,445	4.81%	35,223,105	-0.79%	30.92%
2024	20,015,625	18,173,140	38,188,765	441,905	1.16%	37,746,860	2.01%	40.30%
2025	20,093,005	18,913,215	39,006,220	874,705	2.24%	38,131,515	-0.15%	41.73%
Rate Ann%chg	3.86%	3.70%	3.78%	Ag Imprv+Site w/o growth		1.48%		

(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# 75
County ROCK

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	126,150,225	-	-	-	3,166,610	-	-	-	357,660,795	-	-	-
2016	162,406,085	36,255,860	28.74%	28.74%	3,293,675	127,065	4.01%	4.01%	399,114,540	41,453,745	11.59%	11.59%
2017	162,381,195	-24,890	-0.02%	28.72%	3,766,190	472,515	14.35%	18.93%	413,588,285	14,473,745	3.63%	15.64%
2018	162,549,195	168,000	0.10%	28.85%	3,692,445	-73,745	-1.96%	16.61%	413,279,020	-309,265	-0.07%	15.55%
2019	161,536,170	-1,013,025	-0.62%	28.05%	3,848,135	155,690	4.22%	21.52%	412,553,130	-725,890	-0.18%	15.35%
2020	158,604,360	-2,931,810	-1.81%	25.73%	3,808,635	-39,500	-1.03%	20.27%	394,761,875	-17,791,255	-4.31%	10.37%
2021	158,154,215	-450,145	-0.28%	25.37%	3,645,675	-162,960	-4.28%	15.13%	394,862,165	100,290	0.03%	10.40%
2022	158,420,625	266,410	0.17%	25.58%	3,645,675	0	0.00%	15.13%	394,675,405	-186,760	-0.05%	10.35%
2023	162,204,275	3,783,650	2.39%	28.58%	3,696,515	50,840	1.39%	16.73%	410,507,745	15,832,340	4.01%	14.78%
2024	165,969,610	3,765,335	2.32%	31.57%	3,623,660	-72,855	-1.97%	14.43%	420,606,065	10,098,320	2.46%	17.60%
2025	186,926,600	20,956,990	12.63%	48.18%	4,148,205	524,545	14.48%	31.00%	551,447,700	130,841,635	31.11%	54.18%

Rate Ann.%chg: Irrigated **4.01%** Dryland **2.74%** Grassland **4.42%**

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	1,249,375	-	-	-	2,778,620	-	-	-	491,005,625	-	-	-
2016	1,250,175	800	0.06%	0.06%	2,778,020	-600	-0.02%	-0.02%	568,842,495	77,836,870	15.85%	15.85%
2017	1,264,515	14,340	1.15%	1.21%	2,779,715	1,695	0.06%	0.04%	583,779,900	14,937,405	2.63%	18.89%
2018	1,270,985	6,470	0.51%	1.73%	2,796,515	16,800	0.60%	0.64%	583,588,160	-191,740	-0.03%	18.86%
2019	1,296,655	25,670	2.02%	3.78%	2,813,915	17,400	0.62%	1.27%	582,048,005	-1,540,155	-0.26%	18.54%
2020	1,193,085	-103,570	-7.99%	-4.51%	2,825,855	11,940	0.42%	1.70%	561,193,810	-20,854,195	-3.58%	14.29%
2021	1,193,085	0	0.00%	-4.51%	2,827,655	1,800	0.06%	1.76%	560,682,795	-511,015	-0.09%	14.19%
2022	1,187,385	-5,700	-0.48%	-4.96%	2,827,655	0	0.00%	1.76%	560,756,745	73,950	0.01%	14.21%
2023	1,170,100	-17,285	-1.46%	-6.35%	2,860,020	32,365	1.14%	2.93%	580,438,655	19,681,910	3.51%	18.21%
2024	1,178,645	8,545	0.73%	-5.66%	2,883,980	23,960	0.84%	3.79%	594,261,960	13,823,305	2.38%	21.03%
2025	1,227,005	48,360	4.10%	-1.79%	3,119,600	235,620	8.17%	12.27%	746,869,110	152,607,150	25.68%	52.11%

Cnty# **75**
County **ROCK**

Rate Ann.%chg: Total Agric Land **4.28%**

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	126,145,470	52,844	2,387			3,166,610	3,902	812			357,630,790	553,724	646		
2016	162,411,335	52,996	3,065	28.38%	28.38%	3,289,765	3,879	848	4.50%	4.50%	399,078,270	553,630	721	11.61%	11.61%
2017	163,695,105	53,078	3,084	0.64%	29.19%	6,308,855	6,745	935	10.29%	15.26%	409,871,895	550,493	745	3.29%	15.28%
2018	162,377,620	52,968	3,066	-0.60%	28.42%	3,690,910	3,896	947	1.27%	16.72%	413,329,115	553,534	747	0.29%	15.61%
2019	162,564,945	53,069	3,063	-0.08%	28.33%	3,692,445	3,897	947	0.02%	16.74%	413,225,670	553,379	747	0.00%	15.62%
2020	159,583,435	51,410	3,104	1.33%	30.04%	3,808,635	4,034	944	-0.35%	16.33%	402,587,100	556,024	724	-3.04%	12.10%
2021	158,508,715	51,123	3,101	-0.12%	29.88%	3,645,675	3,851	947	0.27%	16.65%	394,941,115	555,946	710	-1.89%	9.99%
2022	158,403,140	51,092	3,100	-0.01%	29.88%	3,645,675	3,851	947	0.00%	16.65%	394,596,130	555,872	710	-0.07%	9.91%
2023	162,204,275	52,520	3,088	-0.38%	29.38%	3,696,515	3,910	945	-0.14%	16.49%	410,592,595	554,360	741	4.34%	14.68%
2024	166,085,320	52,434	3,167	2.56%	32.69%	3,696,515	3,910	945	0.00%	16.49%	420,554,300	554,310	759	2.44%	17.47%
2025	187,010,045	53,548	3,492	10.26%	46.30%	4,148,905	3,800	1,092	15.50%	34.55%	552,125,240	552,610	999	31.69%	54.70%

Rate Annual %chg Average Value/Acre: 4.02%

2.74%

4.44%

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	1,249,375	12,458	100			2,778,020	4,630	600			490,970,265	627,558	782		
2016	1,251,075	12,460	100	0.12%	0.12%	2,779,220	4,632	600	0.00%	0.00%	568,809,665	627,598	906	15.85%	15.85%
2017	1,251,815	12,467	100	0.00%	0.12%	2,838,795	4,661	609	1.51%	1.51%	583,966,465	627,445	931	2.69%	18.96%
2018	1,266,065	12,534	101	0.60%	0.72%	2,784,515	4,641	600	-1.48%	0.00%	583,448,225	627,573	930	-0.11%	18.83%
2019	1,270,585	12,579	101	0.00%	0.72%	2,813,915	4,690	600	0.00%	0.00%	583,567,560	627,615	930	0.01%	18.85%
2020	1,199,400	11,867	101	0.06%	0.78%	2,840,295	4,734	600	0.00%	0.00%	570,018,865	628,069	908	-2.39%	16.01%
2021	1,193,085	11,931	100	-1.06%	-0.29%	2,827,655	4,713	600	0.00%	0.00%	561,116,245	627,564	894	-1.48%	14.29%
2022	1,186,985	11,870	100	0.00%	-0.29%	2,827,655	4,713	600	0.00%	0.00%	560,659,585	627,398	894	-0.05%	14.22%
2023	1,165,035	11,651	100	0.00%	-0.29%	2,859,930	4,767	600	0.00%	0.00%	580,518,350	627,208	926	3.57%	18.31%
2024	1,173,770	11,738	100	0.00%	-0.29%	2,860,020	4,767	600	0.00%	0.00%	594,369,925	627,160	948	2.39%	21.14%
2025	1,200,855	12,009	100	0.00%	-0.29%	3,112,875	5,188	600	0.00%	0.00%	747,597,920	627,155	1,192	25.78%	52.37%

75
ROCK

Rate Annual %chg Average Value/Acre: 4.29%

(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

