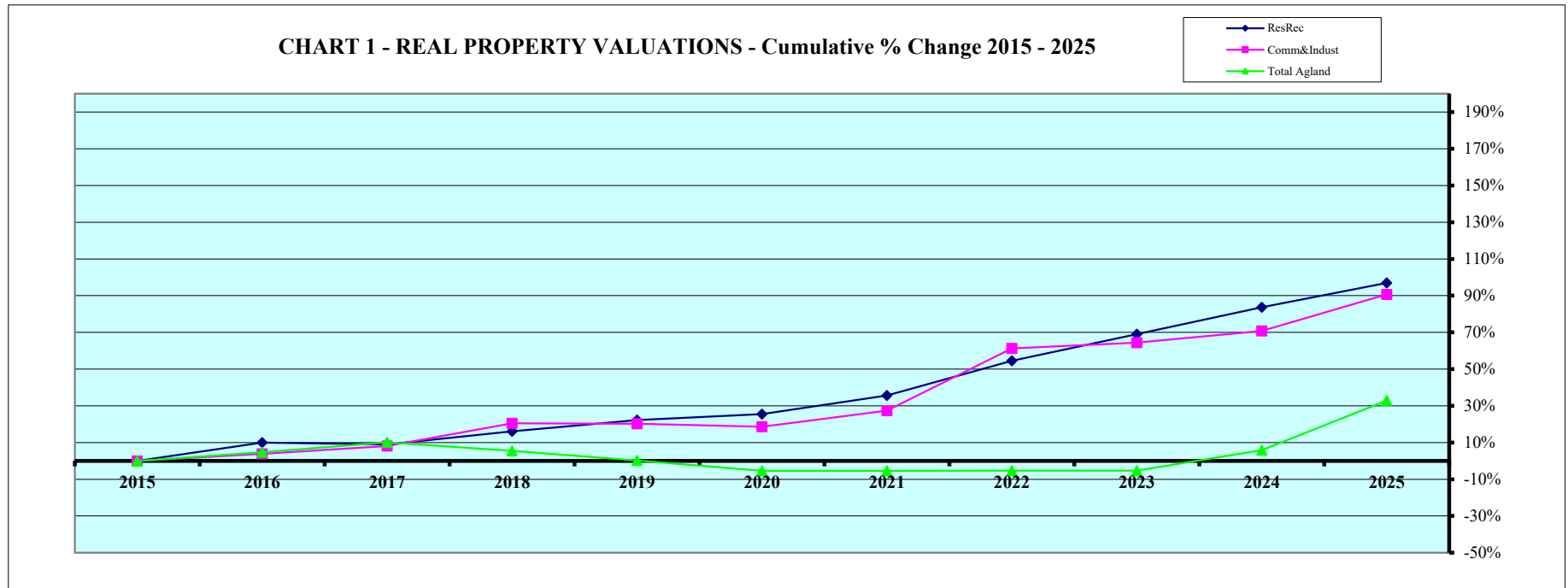


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	81,602,390	-	-	-	15,258,250	-	-	-	705,278,830	-	-	-
2016	89,779,455	8,177,065	10.02%	10.02%	15,843,680	585,430	3.84%	3.84%	738,773,845	33,495,015	4.75%	4.75%
2017	88,949,205	-830,250	-0.92%	9.00%	16,489,380	645,700	4.08%	8.07%	776,220,545	37,446,700	5.07%	10.06%
2018	94,718,365	5,769,160	6.49%	16.07%	18,380,665	1,891,285	11.47%	20.46%	744,112,255	-32,108,290	-4.14%	5.51%
2019	99,712,130	4,993,765	5.27%	22.19%	18,352,260	-28,405	-0.15%	20.28%	706,771,320	-37,340,935	-5.02%	0.21%
2020	102,410,430	2,698,300	2.71%	25.50%	18,103,480	-248,780	-1.36%	18.65%	667,170,490	-39,600,830	-5.60%	-5.40%
2021	110,661,810	8,251,380	8.06%	35.61%	19,434,775	1,331,295	7.35%	27.37%	667,282,785	112,295	0.02%	-5.39%
2022	126,048,165	15,386,355	13.90%	54.47%	24,607,435	5,172,660	26.62%	61.27%	667,857,725	574,940	0.09%	-5.31%
2023	137,966,285	11,918,120	9.46%	69.07%	25,088,360	480,925	1.95%	64.42%	668,145,065	287,340	0.04%	-5.27%
2024	149,862,965	11,896,680	8.62%	83.65%	26,053,600	965,240	3.85%	70.75%	746,691,440	78,546,375	11.76%	5.87%
2025	160,705,880	10,842,915	7.24%	96.94%	29,097,535	3,043,935	11.68%	90.70%	936,945,225	190,253,785	25.48%	32.85%

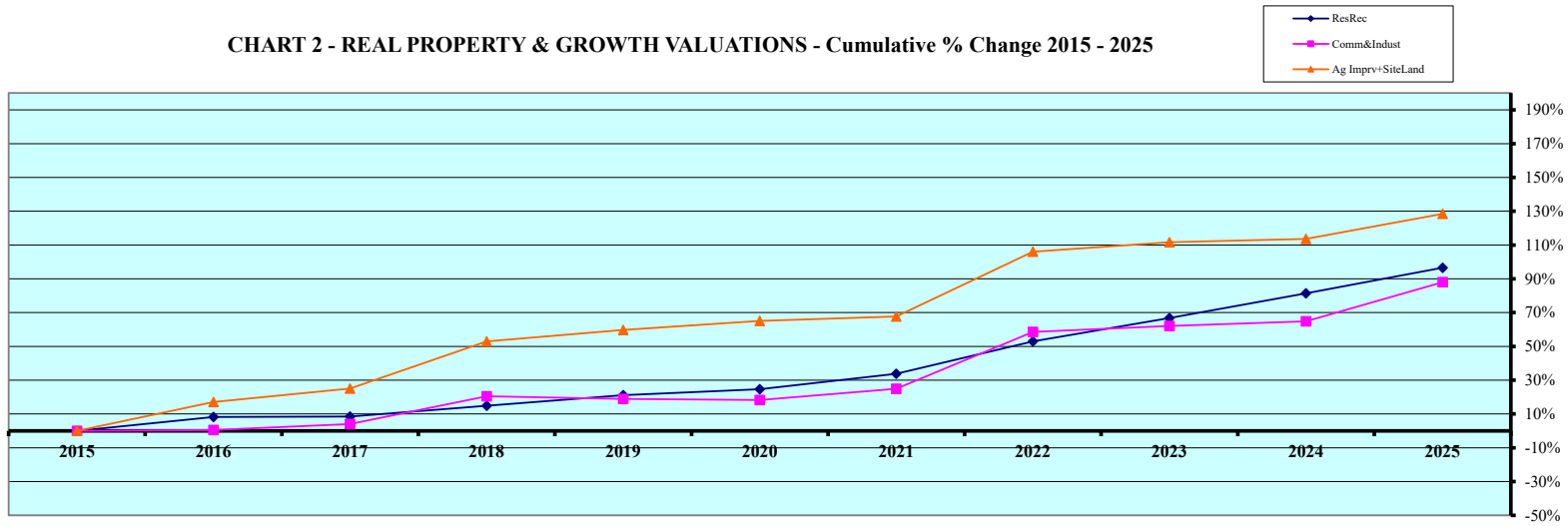
Rate Annual %chg: Residential & Recreational **7.01%** Commercial & Industrial **6.67%** Agricultural Land **2.88%**

Cnty# **82**
County **SHERMAN**

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	81,602,390	594,400	0.73%	81,007,990	--	--	15,258,250	731,317	4.79%	14,526,933	--	--
2016	89,779,455	1,416,729	1.58%	88,362,726	8.28%	8.28%	15,843,680	509,220	3.21%	15,334,460	0.50%	0.50%
2017	88,949,205	467,325	0.53%	88,481,880	-1.45%	8.43%	16,489,380	604,195	3.66%	15,885,185	0.26%	4.11%
2018	94,718,365	928,525	0.98%	93,789,840	5.44%	14.94%	18,380,665	5,000	0.03%	18,375,665	11.44%	20.43%
2019	99,712,130	897,520	0.90%	98,814,610	4.32%	21.09%	18,352,260	201,290	1.10%	18,150,970	-1.25%	18.96%
2020	102,410,430	659,575	0.64%	101,750,855	2.04%	24.69%	18,103,480	65,380	0.36%	18,038,100	-1.71%	18.22%
2021	110,661,810	1,479,110	1.34%	109,182,700	6.61%	33.80%	19,434,775	372,370	1.92%	19,062,405	5.30%	24.93%
2022	126,048,165	1,210,972	0.96%	124,837,193	12.81%	52.98%	24,607,435	407,525	1.66%	24,199,910	24.52%	58.60%
2023	137,966,285	1,900,070	1.38%	136,066,215	7.95%	66.74%	25,088,360	360,795	1.44%	24,727,565	0.49%	62.06%
2024	149,862,965	1,829,065	1.22%	148,033,900	7.30%	81.41%	26,053,600	903,045	3.47%	25,150,555	0.25%	64.83%
2025	160,705,880	291,195	0.18%	160,414,685	7.04%	96.58%	29,097,535	412,415	1.42%	28,685,120	10.10%	88.00%
Rate Ann%chg	7.01%	Resid & Recreat w/o growth				6.04%	C & I w/o growth				4.99%	

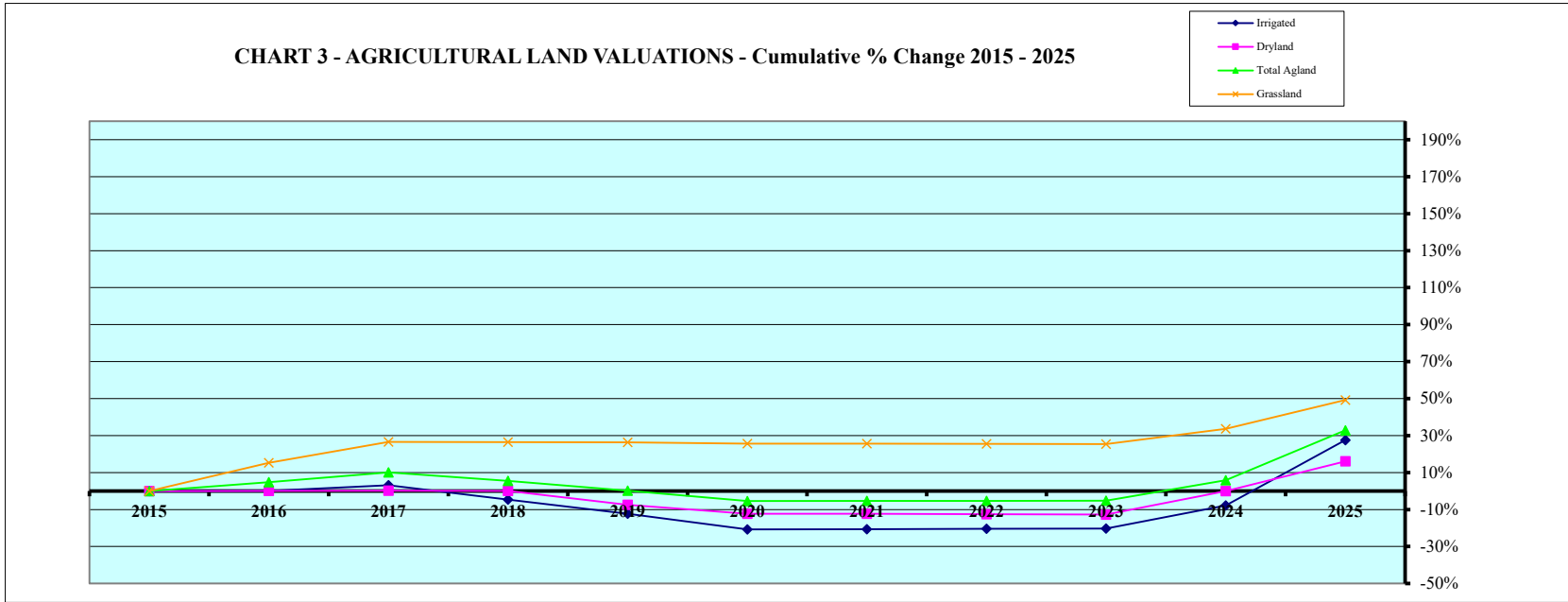
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	27,559,480	20,178,490	47,737,970	706,565	1.48%	47,031,405	--	--
2016	34,706,200	22,341,325	57,047,525	1,124,810	1.97%	55,922,715	17.15%	17.15%
2017	37,768,595	23,370,855	61,139,450	1,440,640	2.36%	59,698,810	4.65%	25.06%
2018	42,736,645	30,960,250	73,696,895	674,520	0.92%	73,022,375	19.44%	52.96%
2019	49,051,480	29,744,860	78,796,340	2,562,635	3.25%	76,233,705	3.44%	59.69%
2020	49,753,110	29,938,565	79,691,675	864,795	1.09%	78,826,880	0.04%	65.12%
2021	50,749,875	30,930,600	81,680,475	1,594,980	1.95%	80,085,495	0.49%	67.76%
2022	61,198,160	38,563,640	99,761,800	1,379,965	1.38%	98,381,835	20.45%	106.09%
2023	62,822,340	39,041,410	101,863,750	839,490	0.82%	101,024,260	1.27%	111.62%
2024	64,204,655	40,564,685	104,769,340	2,794,225	2.67%	101,975,115	0.11%	113.61%
2025	69,333,310	41,068,160	110,401,470	1,338,680	1.21%	109,062,790	4.10%	128.46%
Rate Ann%chg	9.66%	7.36%	8.75%	Ag Imprv+Site w/o growth			7.11%	

(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# 82
County SHERMAN

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	402,528,370	-	-	-	85,098,460	-	-	-	216,853,125	-	-	-
2016	402,857,470	329,100	0.08%	0.08%	85,187,575	89,115	0.10%	0.10%	249,823,945	32,970,820	15.20%	15.20%
2017	415,368,970	12,511,500	3.11%	3.19%	85,285,875	98,300	0.12%	0.22%	274,579,220	24,755,275	9.91%	26.62%
2018	383,674,915	-31,694,055	-7.63%	-4.68%	85,190,520	-95,355	-0.11%	0.11%	274,259,450	-319,770	-0.12%	26.47%
2019	353,024,610	-30,650,305	-7.99%	-12.30%	78,766,070	-6,424,450	-7.54%	-7.44%	273,993,270	-266,180	-0.10%	26.35%
2020	319,012,075	-34,012,535	-9.63%	-20.75%	74,687,085	-4,078,985	-5.18%	-12.23%	272,545,525	-1,447,745	-0.53%	25.68%
2021	319,330,525	318,450	0.10%	-20.67%	74,626,920	-60,165	-0.08%	-12.31%	272,399,535	-145,990	-0.05%	25.61%
2022	320,445,595	1,115,070	0.35%	-20.39%	74,429,675	-197,245	-0.26%	-12.54%	272,051,160	-348,375	-0.13%	25.45%
2023	320,978,700	533,105	0.17%	-20.26%	74,283,485	-146,190	-0.20%	-12.71%	271,951,585	-99,575	-0.04%	25.41%
2024	370,861,445	49,882,745	15.54%	-7.87%	85,077,480	10,793,995	14.53%	-0.02%	289,770,990	17,819,405	6.55%	33.63%
2025	513,465,655	142,604,210	38.45%	27.56%	98,757,105	13,679,625	16.08%	16.05%	323,603,830	33,832,840	11.68%	49.23%

Rate Ann.%chg: Irrigated **2.46%** Dryland **1.50%** Grassland **4.08%**

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	66,600	-	-	-	732,275	-	-	-	705,278,830	-	-	-
2016	66,600	0	0.00%	0.00%	838,255	105,980	14.47%	14.47%	738,773,845	33,495,015	4.75%	4.75%
2017	65,500	-1,100	-1.65%	-1.65%	920,980	82,725	9.87%	25.77%	776,220,545	37,446,700	5.07%	10.06%
2018	66,390	890	1.36%	-0.32%	920,980	0	0.00%	25.77%	744,112,255	-32,108,290	-4.14%	5.51%
2019	66,390	0	0.00%	-0.32%	920,980	0	0.00%	25.77%	706,771,320	-37,340,935	-5.02%	0.21%
2020	78,135	11,745	17.69%	17.32%	847,670	-73,310	-7.96%	15.76%	667,170,490	-39,600,830	-5.60%	-5.40%
2021	78,135	0	0.00%	17.32%	847,670	0	0.00%	15.76%	667,282,785	112,295	0.02%	-5.39%
2022	78,640	505	0.65%	18.08%	852,655	4,985	0.59%	16.44%	667,857,725	574,940	0.09%	-5.31%
2023	78,640	0	0.00%	18.08%	852,655	0	0.00%	16.44%	668,145,065	287,340	0.04%	-5.27%
2024	78,660	20	0.03%	18.11%	902,865	50,210	5.89%	23.30%	746,691,440	78,546,375	11.76%	5.87%
2025	78,690	30	0.04%	18.15%	1,039,945	137,080	15.18%	42.02%	936,945,225	190,253,785	25.48%	32.85%

Cnty# **82**
County **SHERMAN**

Rate Ann.%chg: Total Agric Land **2.88%**

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	402,587,680	91,364	4,406			85,114,480	43,748	1,946			217,556,810	204,160	1,066		
2016	402,607,600	91,372	4,406	0.00%	0.00%	85,141,850	43,747	1,946	0.04%	0.04%	249,693,345	203,455	1,227	15.17%	15.17%
2017	415,363,580	91,498	4,540	3.03%	3.02%	85,253,730	43,809	1,946	-0.01%	0.02%	274,542,340	203,658	1,348	9.84%	26.50%
2018	383,674,920	91,863	4,177	-8.00%	-5.22%	85,229,535	43,797	1,946	0.00%	0.02%	274,141,045	203,362	1,348	0.00%	26.50%
2019	353,024,610	91,837	3,844	-7.96%	-12.76%	78,766,075	44,020	1,789	-8.05%	-8.03%	273,993,045	203,249	1,348	0.00%	26.51%
2020	318,955,940	91,866	3,472	-9.68%	-21.21%	74,678,255	43,661	1,710	-4.41%	-12.09%	272,486,215	203,483	1,339	-0.66%	25.67%
2021	319,322,255	91,977	3,472	-0.01%	-21.21%	74,893,240	43,777	1,711	0.02%	-12.07%	272,228,095	203,311	1,339	-0.01%	25.65%
2022	320,445,595	92,300	3,472	0.00%	-21.21%	74,429,035	43,511	1,711	-0.01%	-12.08%	272,045,295	203,168	1,339	0.00%	25.66%
2023	320,462,295	92,305	3,472	0.00%	-21.21%	74,425,665	43,509	1,711	0.00%	-12.08%	272,045,100	203,168	1,339	0.00%	25.66%
2024	370,861,445	92,915	3,991	14.97%	-9.42%	85,094,975	43,320	1,964	14.84%	0.97%	289,824,065	202,757	1,429	6.75%	34.14%
2025	513,809,250	93,260	5,509	38.03%	25.03%	98,727,155	43,218	2,284	16.29%	17.42%	323,511,560	202,446	1,598	11.79%	49.96%

Rate Annual %chg Average Value/Acre: 2.47%

1.49%

4.05%

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	66,600	740	90			0	0				705,325,570	340,012	2,074		
2016	66,600	740	90	0.00%	0.00%	838,255	686	1,223			738,347,650	339,999	2,172	4.69%	4.69%
2017	66,600	740	90	0.00%	0.00%	920,980	686	1,343	9.87%		776,147,230	340,391	2,280	5.00%	9.92%
2018	65,500	728	90	0.00%	0.00%	920,980	686	1,343	0.00%		744,031,980	340,435	2,186	-4.15%	5.36%
2019	66,390	737	90	0.00%	0.00%	920,980	686	1,343	0.00%		706,771,100	340,528	2,076	-5.03%	0.05%
2020	77,395	860	90	0.00%	-0.01%	852,655	686	1,244	-7.42%		667,050,460	340,555	1,959	-5.63%	-5.58%
2021	78,645	874	90	0.00%	-0.01%	847,670	686	1,237	-0.58%		667,369,905	340,623	1,959	0.03%	-5.55%
2022	78,645	874	90	0.00%	-0.01%	852,655	686	1,244	0.59%		667,851,225	340,538	1,961	0.10%	-5.46%
2023	78,640	874	90	-0.01%	-0.01%	852,655	686	1,244	0.00%		667,864,355	340,541	1,961	0.00%	-5.46%
2024	78,660	874	90	0.00%	-0.01%	902,865	679	1,330	6.90%		746,762,010	340,544	2,193	11.81%	5.71%
2025	78,690	874	90	0.00%	-0.01%	1,039,945	701	1,484	11.60%		937,166,600	340,499	2,752	25.51%	32.68%

82
SHERMAN

Rate Annual %chg Average Value/Acre: 2.88%

(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
2,959	SHERMAN	47,295,542	9,823,335	19,952,320	119,780,255	28,828,050	269,485	40,925,625	936,945,225	69,333,310	41,068,160	0	1,314,221,307
cnty sectorvalue % of total value:		3.60%	0.75%	1.52%	9.11%	2.19%	0.02%	3.11%	71.29%	5.28%	3.12%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
198	ASHTON	649,163	312,044	5,401	7,173,450	0	0	3,357,940	0	97,305	0	0	11,595,303
6.69%	%sector of county sector	1.37%	3.18%	0.03%	5.99%			8.20%		0.14%			0.88%
	%sector of municipality	5.60%	2.69%	0.05%	61.87%			28.96%		0.84%			100.00%
57	HAZARD	392,267	498,364	1,792,486	4,745,700	0	0	377,240	0	0	0	0	7,806,057
1.93%	%sector of county sector	0.83%	5.07%	8.98%	3.96%			0.92%					0.59%
	%sector of municipality	5.03%	6.38%	22.96%	60.80%			4.83%					100.00%
220	LITCHFIELD	1,674,916	754,974	1,393,829	10,254,685	0	0	3,806,105	0	0	0	0	17,884,509
7.43%	%sector of county sector	3.54%	7.69%	6.99%	8.56%			9.30%					1.36%
	%sector of municipality	9.37%	4.22%	7.79%	57.34%			21.28%					100.00%
1,053	LOUP CITY	2,590,382	1,000,894	103,014	63,204,405	0	0	16,602,325	269,485	0	0	0	83,770,505
35.59%	%sector of county sector	5.48%	10.19%	0.52%	52.77%			40.57%	0.03%				6.37%
	%sector of municipality	3.09%	1.19%	0.12%	75.45%			19.82%	0.32%				100.00%
89	ROCKVILLE	81,324	233,251	4,617	3,030,300	0	0	604,575	0	0	0	0	3,954,067
3.01%	%sector of county sector	0.17%	2.37%	0.02%	2.53%			1.48%					0.30%
	%sector of municipality	2.06%	5.90%	0.12%	76.64%			15.29%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
1,618	Total Municipalities	5,388,052	2,799,527	3,299,347	88,408,544	0	0	24,748,187	269,485	97,305	0	0	125,010,446
54.67%	%all municip.sectors of cnty	11.39%	28.50%	16.54%	73.81%			60.47%	0.03%	0.14%			9.51%