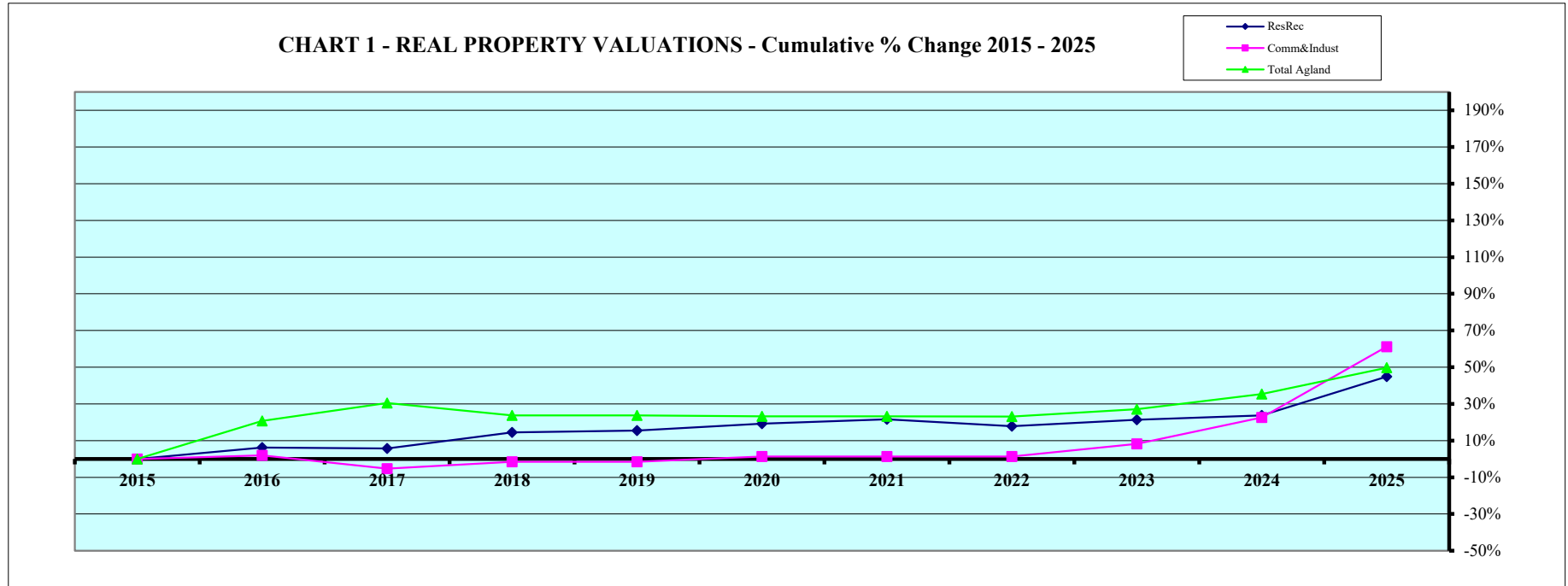


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	15,880,776	-	-	-	6,131,210	-	-	-	402,591,255	-	-	-
2016	16,873,005	992,229	6.25%	6.25%	6,248,667	117,457	1.92%	1.92%	486,123,671	83,532,416	20.75%	20.75%
2017	16,793,580	-79,425	-0.47%	5.75%	5,808,190	-440,477	-7.05%	-5.27%	525,474,620	39,350,949	8.09%	30.52%
2018	18,184,217	1,390,637	8.28%	14.50%	6,039,020	230,830	3.97%	-1.50%	498,332,164	-27,142,456	-5.17%	23.78%
2019	18,341,942	157,725	0.87%	15.50%	6,040,596	1,576	0.03%	-1.48%	498,070,525	-261,639	-0.05%	23.72%
2020	18,944,177	602,235	3.28%	19.29%	6,210,828	170,232	2.82%	1.30%	496,178,040	-1,892,485	-0.38%	23.25%
2021	19,317,723	373,546	1.97%	21.64%	6,210,828	0	0.00%	1.30%	496,235,288	57,248	0.01%	23.26%
2022	18,724,034	-593,689	-3.07%	17.90%	6,216,733	5,905	0.10%	1.39%	495,837,696	-397,592	-0.08%	23.16%
2023	19,278,622	554,588	2.96%	21.40%	6,633,442	416,709	6.70%	8.19%	511,934,757	16,097,061	3.25%	27.16%
2024	19,654,997	376,375	1.95%	23.77%	7,518,460	885,018	13.34%	22.63%	544,907,473	32,972,716	6.44%	35.35%
2025	23,009,726	3,354,729	17.07%	44.89%	9,884,034	2,365,574	31.46%	61.21%	602,700,573	57,793,100	10.61%	49.71%

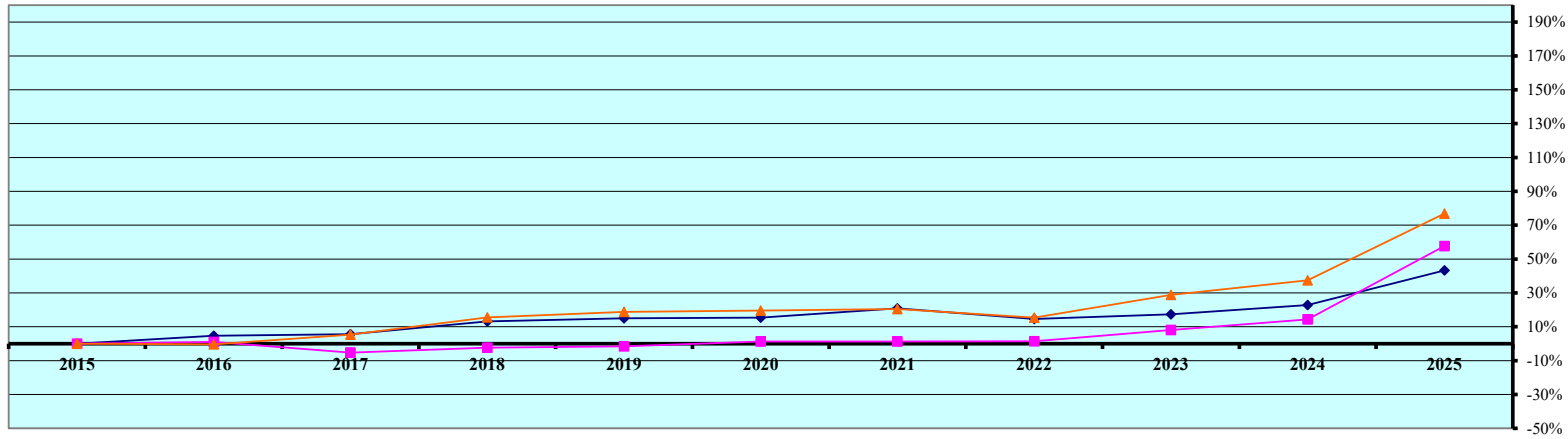
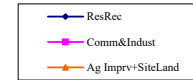
Rate Annual %chg: Residential & Recreational **3.78%** Commercial & Industrial **4.89%** Agricultural Land **4.12%**

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County **SIOUX**

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	15,880,776	134,572	0.85%	15,746,204	--	--	6,131,210	45,141	0.74%	6,086,069	--	--
2016	16,873,005	251,571	1.49%	16,621,434	4.66%	4.66%	6,248,667	52,180	0.84%	6,196,487	1.06%	1.06%
2017	16,793,580	28,257	0.17%	16,765,323	-0.64%	5.57%	5,808,190	0	0.00%	5,808,190	-7.05%	-5.27%
2018	18,184,217	208,929	1.15%	17,975,288	7.04%	13.19%	6,039,020	51,571	0.85%	5,987,449	3.09%	-2.34%
2019	18,341,942	72,497	0.40%	18,269,445	0.47%	15.04%	6,040,596	2,112	0.03%	6,038,484	-0.01%	-1.51%
2020	18,944,177	608,654	3.21%	18,335,523	-0.03%	15.46%	6,210,828	0	0.00%	6,210,828	2.82%	1.30%
2021	19,317,723	116,768	0.60%	19,200,955	1.36%	20.91%	6,210,828	0	0.00%	6,210,828	0.00%	1.30%
2022	18,724,034	518,933	2.77%	18,205,101	-5.76%	14.64%	6,216,733	0	0.00%	6,216,733	0.10%	1.39%
2023	19,278,622	640,951	3.32%	18,637,671	-0.46%	17.36%	6,633,442	6,357	0.10%	6,627,085	6.60%	8.09%
2024	19,654,997	152,700	0.78%	19,502,297	1.16%	22.80%	7,518,460	509,384	6.78%	7,009,076	5.66%	14.32%
2025	23,009,726	254,805	1.11%	22,754,921	15.77%	43.29%	9,884,034	216,569	2.19%	9,667,465	28.58%	57.68%
Rate Ann%chg	3.78%	Resid & Recreat w/o growth				2.36%	C & I w/o growth				4.09%	

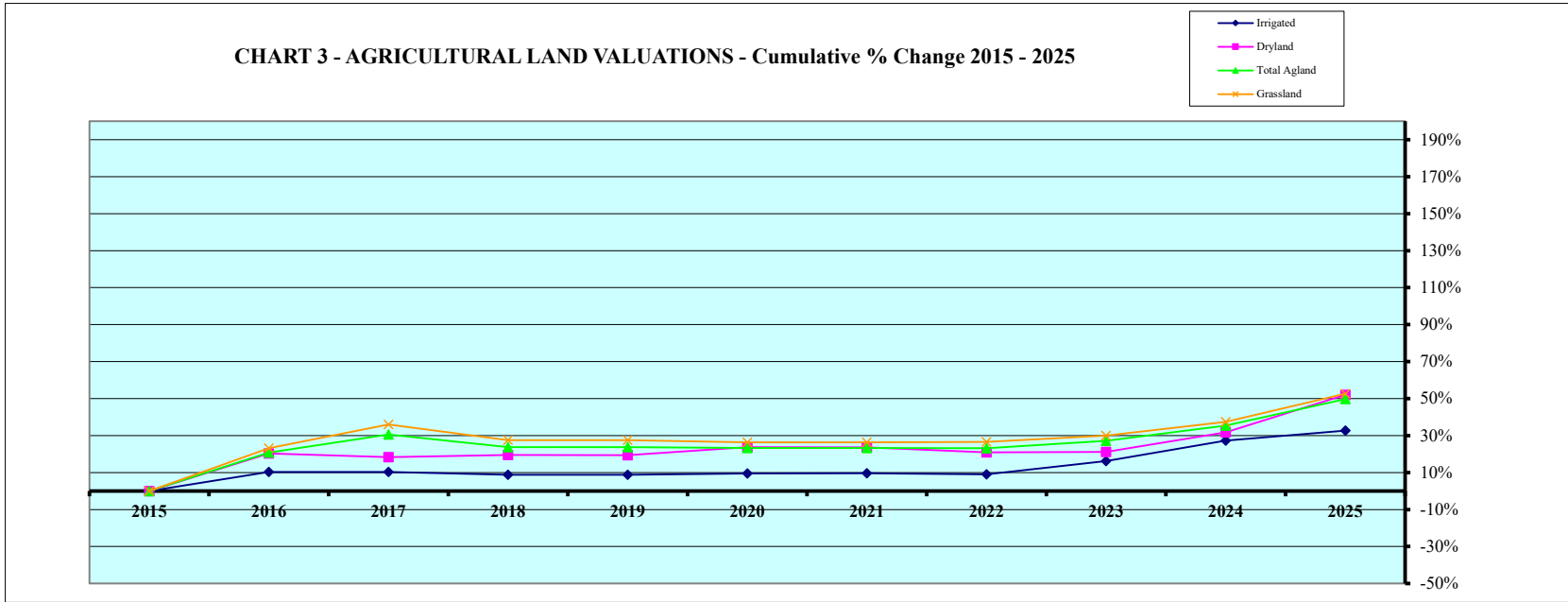
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	29,515,591	12,869,523	42,385,114	340,114	0.80%	42,045,000	--	--
2016	30,537,281	13,532,439	44,069,720	1,849,388	4.20%	42,220,332	-0.39%	-0.39%
2017	30,991,017	13,813,260	44,804,277	135,955	0.30%	44,668,322	1.36%	5.39%
2018	34,507,690	15,879,427	50,387,117	1,444,172	2.87%	48,942,945	9.24%	15.47%
2019	34,662,349	16,065,199	50,727,548	382,411	0.75%	50,345,137	-0.08%	18.78%
2020	34,963,519	16,453,165	51,416,684	744,311	1.45%	50,672,373	-0.11%	19.55%
2021	34,879,712	16,486,307	51,366,019	284,102	0.55%	51,081,917	-0.65%	20.52%
2022	35,083,299	16,007,213	51,090,512	2,156,688	4.22%	48,933,824	-4.74%	15.45%
2023	36,607,726	19,637,767	56,245,493	1,617,833	2.88%	54,627,660	9.92%	28.88%
2024	38,192,148	20,436,467	58,628,615	374,182	0.64%	58,254,433	3.57%	37.44%
2025	43,034,695	33,799,597	76,834,292	1,866,664	2.43%	74,967,628	27.87%	76.87%
Rate Ann%chg	3.84%	10.14%	6.13%	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

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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	76,801,879	-	-	-	14,837,552	-	-	-	308,424,082	-	-	-
2016	84,741,751	7,939,872	10.34%	10.34%	17,854,651	3,017,099	20.33%	20.33%	379,871,815	71,447,733	23.17%	23.17%
2017	84,725,042	-16,709	-0.02%	10.32%	17,559,587	-295,064	-1.65%	18.35%	419,536,490	39,664,675	10.44%	36.03%
2018	83,542,134	-1,182,908	-1.40%	8.78%	17,729,168	169,581	0.97%	19.49%	393,407,687	-26,128,803	-6.23%	27.55%
2019	83,538,674	-3,460	0.00%	8.77%	17,721,533	-7,635	-0.04%	19.44%	393,157,546	-250,141	-0.06%	27.47%
2020	84,136,351	597,677	0.72%	9.55%	18,354,171	632,638	3.57%	23.70%	389,700,531	-3,457,015	-0.88%	26.35%
2021	84,163,314	26,963	0.03%	9.58%	18,348,089	-6,082	-0.03%	23.66%	389,744,691	44,160	0.01%	26.37%
2022	83,718,471	-444,843	-0.53%	9.01%	17,944,102	-403,987	-2.20%	20.94%	390,195,408	450,717	0.12%	26.51%
2023	89,224,664	5,506,193	6.58%	16.18%	17,969,730	25,628	0.14%	21.11%	400,727,469	10,532,061	2.70%	29.93%
2024	97,724,699	8,500,035	9.53%	27.24%	19,547,173	1,577,443	8.78%	31.74%	423,634,170	22,906,701	5.72%	37.35%
2025	101,890,242	4,165,543	4.26%	32.67%	22,557,886	3,010,713	15.40%	52.03%	470,789,185	47,155,015	11.13%	52.64%

Rate Ann.%chg: Irrigated **2.87%** Dryland **4.28%** Grassland **4.32%**

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	2,527,742	-	-	-	0	-	-	-	402,591,255	-	-	-
2016	3,655,454	1,127,712	44.61%	44.61%	0	0	-	-	486,123,671	83,532,416	20.75%	20.75%
2017	3,653,501	-1,953	-0.05%	44.54%	0	0	-	-	525,474,620	39,350,949	8.09%	30.52%
2018	3,653,175	-326	-0.01%	44.52%	0	0	-	-	498,332,164	-27,142,456	-5.17%	23.78%
2019	3,652,772	-403	-0.01%	44.51%	0	0	-	-	498,070,525	-261,639	-0.05%	23.72%
2020	3,986,987	334,215	9.15%	57.73%	0	0	-	-	496,178,040	-1,892,485	-0.38%	23.25%
2021	3,979,194	-7,793	-0.20%	57.42%	0	0	-	-	496,235,288	57,248	0.01%	23.26%
2022	3,979,715	521	0.01%	57.44%	0	0	-	-	495,837,696	-397,592	-0.08%	23.16%
2023	4,012,894	33,179	0.83%	58.75%	0	0	-	-	511,934,757	16,097,061	3.25%	27.16%
2024	4,001,431	-11,463	-0.29%	58.30%	0	0	-	-	544,907,473	32,972,716	6.44%	35.35%
2025	6,617,530	2,616,099	65.38%	161.80%	845,730	845,730	-	-	602,700,573	57,793,100	10.61%	49.71%

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Rate Ann.%chg: Total Agric Land **4.12%**

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	76,655,080	45,606	1,681			14,812,916	38,829	381			308,455,371	1,062,413	290		
2016	84,849,538	45,679	1,858	10.51%	10.51%	17,817,022	39,065	456	19.55%	19.55%	379,915,012	1,066,397	356	22.71%	22.71%
2017	84,789,235	45,651	1,857	-0.01%	10.50%	17,684,380	38,803	456	-0.08%	19.46%	419,392,871	1,066,595	393	10.37%	35.43%
2018	83,513,318	44,723	1,867	0.54%	11.10%	17,767,175	38,998	456	-0.03%	19.42%	393,388,936	1,067,477	369	-6.28%	26.93%
2019	83,538,674	44,757	1,866	-0.05%	11.05%	17,722,366	38,897	456	0.01%	19.43%	393,416,019	1,067,549	369	0.00%	26.93%
2020	84,136,327	44,757	1,880	0.72%	11.84%	18,354,171	38,895	472	3.57%	23.70%	389,700,531	1,062,111	367	-0.44%	26.38%
2021	84,136,570	44,757	1,880	0.00%	11.84%	18,354,171	38,895	472	0.00%	23.70%	389,701,005	1,062,112	367	0.00%	26.38%
2022	83,700,156	44,416	1,884	0.24%	12.11%	17,944,102	37,959	473	0.18%	23.91%	390,207,874	1,063,493	367	0.00%	26.38%
2023	89,226,002	44,571	2,002	6.23%	19.10%	18,055,269	38,033	475	0.42%	24.44%	400,671,642	1,063,275	377	2.70%	29.79%
2024	97,724,699	44,450	2,199	9.82%	30.80%	19,547,173	36,410	537	13.09%	40.73%	423,652,739	1,065,018	398	5.56%	37.01%
2025	101,899,800	44,298	2,300	4.63%	36.86%	22,566,206	36,481	619	15.22%	62.14%	470,797,569	1,065,021	442	11.13%	52.26%

Rate Annual %chg Average Value/Acre: 2.89%

4.30%

4.32%

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	2,529,928	46,075	55			0	0				402,453,295	1,192,923	337		
2016	3,652,928	45,990	79	44.66%	44.66%	0	0				486,234,500	1,197,130	406	20.39%	20.39%
2017	3,653,298	45,993	79	0.00%	44.66%	0	0				525,519,784	1,197,042	439	8.09%	30.13%
2018	3,653,483	45,996	79	0.00%	44.66%	0	0				498,322,912	1,197,194	416	-5.19%	23.38%
2019	3,652,893	45,987	79	0.00%	44.67%	0	0				498,329,952	1,197,189	416	0.00%	23.38%
2020	3,986,987	49,173	81	2.07%	47.66%	0	0				496,178,016	1,194,936	415	-0.24%	23.08%
2021	3,987,009	49,174	81	0.00%	47.66%	0	0				496,178,755	1,194,938	415	0.00%	23.08%
2022	3,979,507	49,057	81	0.05%	47.74%	0	0				495,831,639	1,194,925	415	-0.07%	23.00%
2023	4,012,909	49,023	82	0.91%	49.08%	0	0				511,965,822	1,194,901	428	3.26%	27.00%
2024	4,002,281	49,018	82	-0.25%	48.70%	0	0				544,926,892	1,194,896	456	6.44%	35.18%
2025	6,617,639	49,019	135	65.34%	145.86%	0	0				601,881,214	1,194,819	504	10.46%	49.32%

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SIOUX

Rate Annual %chg Average Value/Acre: 4.11%

(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

