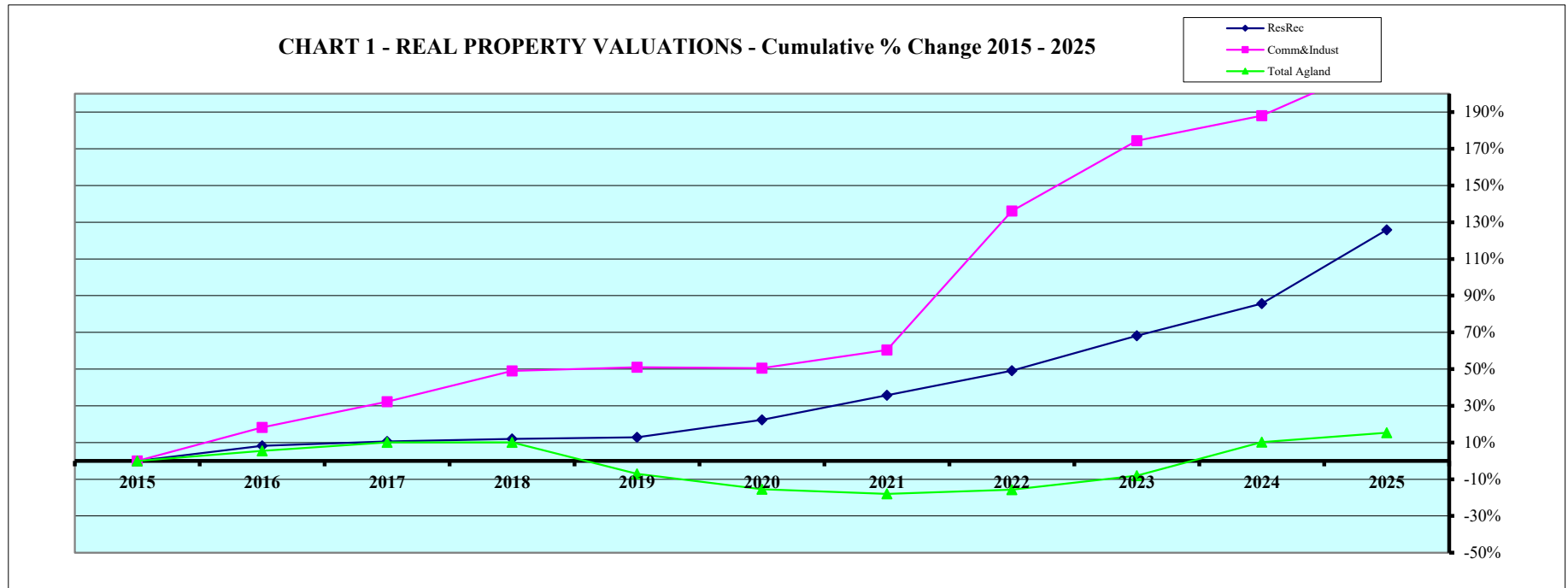


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	96,398,580	-	-	-	33,459,855	-	-	-	714,592,100	-	-	-
2016	104,331,055	7,932,475	8.23%	8.23%	39,567,805	6,107,950	18.25%	18.25%	753,738,325	39,146,225	5.48%	5.48%
2017	106,572,500	2,241,445	2.15%	10.55%	44,233,135	4,665,330	11.79%	32.20%	786,379,290	32,640,965	4.33%	10.05%
2018	107,937,235	1,364,735	1.28%	11.97%	49,870,325	5,637,190	12.74%	49.05%	786,563,960	184,670	0.02%	10.07%
2019	108,791,460	854,225	0.79%	12.86%	50,514,955	644,630	1.29%	50.97%	664,191,935	-122,372,025	-15.56%	-7.05%
2020	117,945,815	9,154,355	8.41%	22.35%	50,348,510	-166,445	-0.33%	50.47%	604,415,230	-59,776,705	-9.00%	-15.42%
2021	130,904,100	12,958,285	10.99%	35.79%	53,681,130	3,332,620	6.62%	60.43%	586,152,245	-18,262,985	-3.02%	-17.97%
2022	143,815,550	12,911,450	9.86%	49.19%	79,008,710	25,327,580	47.18%	136.13%	602,142,150	15,989,905	2.73%	-15.74%
2023	162,105,870	18,290,320	12.72%	68.16%	91,823,085	12,814,375	16.22%	174.43%	656,971,065	54,828,915	9.11%	-8.06%
2024	178,998,175	16,892,305	10.42%	85.69%	96,378,270	4,555,185	4.96%	188.04%	787,234,260	130,263,195	19.83%	10.17%
2025	217,716,465	38,718,290	21.63%	125.85%	106,401,745	10,023,475	10.40%	218.00%	824,257,960	37,023,700	4.70%	15.35%

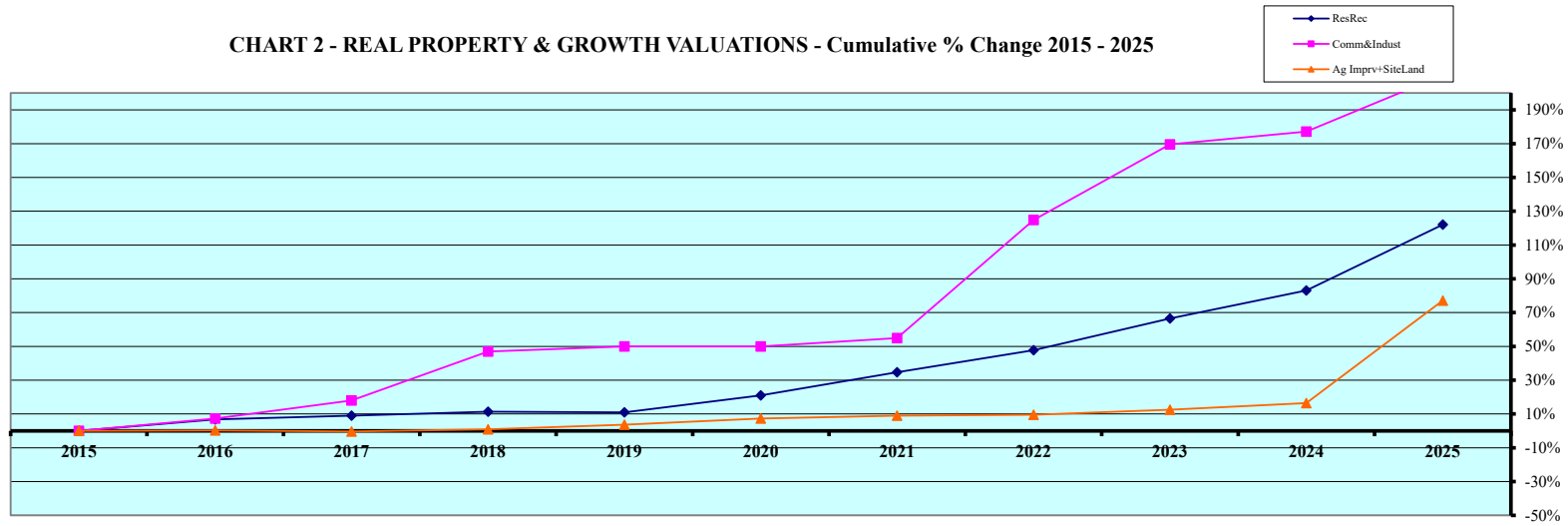
Rate Annual %chg: Residential & Recreational **8.49%** Commercial & Industrial **12.26%** Agricultural Land **1.44%**

Cnty# **88**
County **VALLEY**

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	96,398,580	1,777,180	1.84%	94,621,400	--	--	33,459,855	2,365,615	7.07%	31,094,240	--	--
2016	104,331,055	1,430,230	1.37%	102,900,825	6.75%	6.75%	39,567,805	3,650,545	9.23%	35,917,260	7.34%	7.34%
2017	106,572,500	1,451,460	1.36%	105,121,040	0.76%	9.05%	44,233,135	4,746,025	10.73%	39,487,110	-0.20%	18.01%
2018	107,937,235	635,800	0.59%	107,301,435	0.68%	11.31%	49,870,325	677,490	1.36%	49,192,835	11.21%	47.02%
2019	108,791,460	1,766,475	1.62%	107,024,985	-0.85%	11.02%	50,514,955	342,675	0.68%	50,172,280	0.61%	49.95%
2020	117,945,815	1,285,602	1.09%	116,660,213	7.23%	21.02%	50,348,510	165,785	0.33%	50,182,725	-0.66%	49.98%
2021	130,904,100	1,102,900	0.84%	129,801,200	10.05%	34.65%	53,681,130	1,828,090	3.41%	51,853,040	2.99%	54.97%
2022	143,815,550	1,439,865	1.00%	142,375,685	8.76%	47.69%	79,008,710	3,787,500	4.79%	75,221,210	40.13%	124.81%
2023	162,105,870	1,507,380	0.93%	160,598,490	11.67%	66.60%	91,823,085	1,616,745	1.76%	90,206,340	14.17%	169.60%
2024	178,998,175	2,528,255	1.41%	176,469,920	8.86%	83.06%	96,378,270	3,664,105	3.80%	92,714,165	0.97%	177.09%
2025	217,716,465	3,648,395	1.68%	214,068,070	19.59%	122.07%	106,401,745	2,492,675	2.34%	103,909,070	7.81%	210.55%
Rate Ann%chg	8.49%	Resid & Recreat w/o growth				7.35%	C & I w/o growth				8.44%	

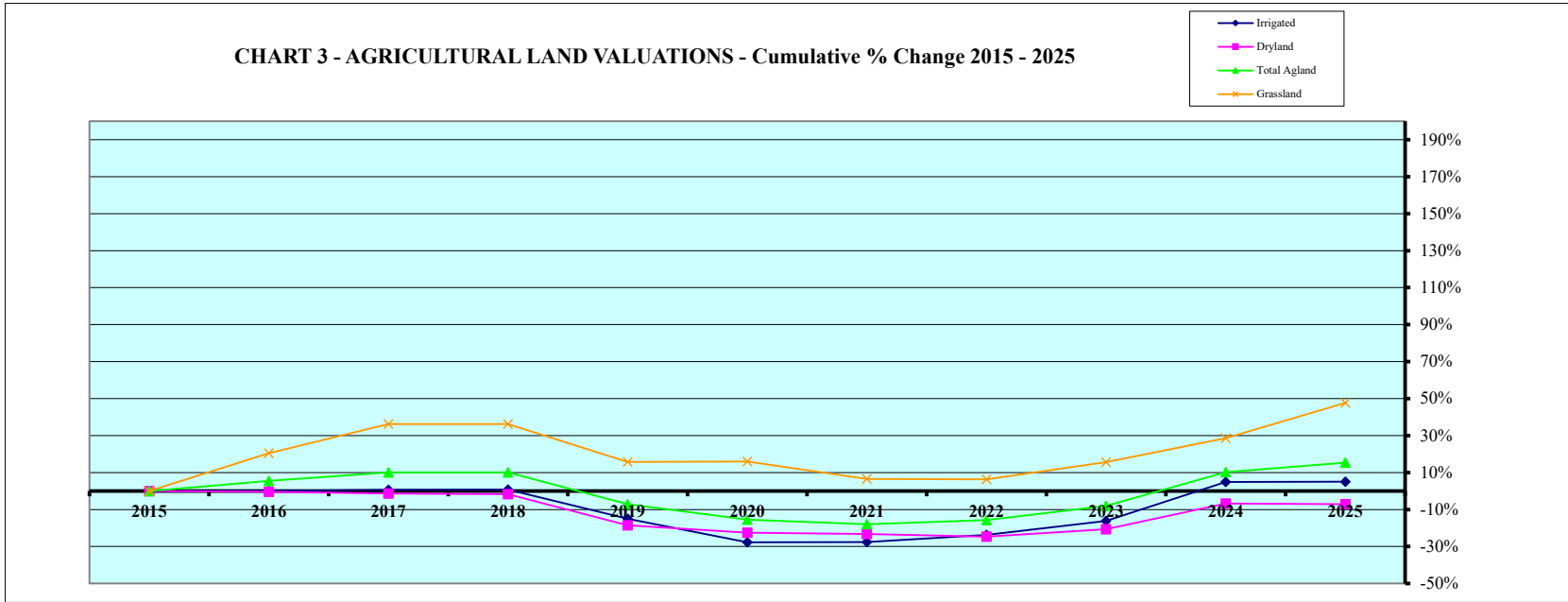
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	36,299,835	23,788,380	60,088,215	1,622,855	2.70%	58,465,360	--	--
2016	38,048,585	24,142,670	62,191,255	1,907,065	3.07%	60,284,190	0.33%	0.33%
2017	39,002,570	22,137,225	61,139,795	1,257,310	2.06%	59,882,485	-3.71%	-0.34%
2018	39,387,515	23,338,410	62,725,925	2,076,120	3.31%	60,649,805	-0.80%	0.93%
2019	40,036,145	23,404,105	63,440,250	1,113,000	1.75%	62,327,250	-0.64%	3.73%
2020	41,656,040	24,590,285	66,246,325	1,784,770	2.69%	64,461,555	1.61%	7.28%
2021	40,916,440	25,183,450	66,099,890	606,020	0.92%	65,493,870	-1.14%	9.00%
2022	41,687,990	25,089,360	66,777,350	920,990	1.38%	65,856,360	-0.37%	9.60%
2023	41,999,950	26,883,780	68,883,730	1,288,910	1.87%	67,594,820	1.22%	12.49%
2024	42,415,940	28,834,015	71,249,955	1,302,520	1.83%	69,947,435	1.54%	16.41%
2025	76,902,360	31,278,715	108,181,075	1,749,855	1.62%	106,431,220	49.38%	77.12%
Rate Ann%chg	7.80%	2.78%	6.06%	Ag Imprv+Site w/o growth			4.74%	

(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# 88
County VALLEY

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	451,293,125	-	-	-	70,201,870	-	-	-	192,225,090	-	-	-
2016	451,385,315	92,190	0.02%	0.02%	69,929,035	-272,835	-0.39%	-0.39%	231,553,215	39,328,125	20.46%	20.46%
2017	454,334,575	2,949,260	0.65%	0.67%	69,296,405	-632,630	-0.90%	-1.29%	261,878,100	30,324,885	13.10%	36.24%
2018	454,858,950	524,375	0.12%	0.79%	69,043,165	-253,240	-0.37%	-1.65%	261,792,930	-85,170	-0.03%	36.19%
2019	383,644,230	-71,214,720	-15.66%	-14.99%	57,160,865	-11,882,300	-17.21%	-18.58%	222,525,015	-39,267,915	-15.00%	15.76%
2020	326,179,685	-57,464,545	-14.98%	-27.72%	54,350,065	-2,810,800	-4.92%	-22.58%	223,024,350	499,335	0.22%	16.02%
2021	326,641,275	461,590	0.14%	-27.62%	53,891,970	-458,095	-0.84%	-23.23%	204,763,350	-18,261,000	-8.19%	6.52%
2022	344,143,735	17,502,460	5.36%	-23.74%	52,873,820	-1,018,150	-1.89%	-24.68%	204,263,520	-499,830	-0.24%	6.26%
2023	378,185,805	34,042,070	9.89%	-16.20%	55,677,615	2,803,795	5.30%	-20.69%	222,176,990	17,913,470	8.77%	15.58%
2024	473,496,230	95,310,425	25.20%	4.92%	65,454,975	9,777,360	17.56%	-6.76%	247,162,855	24,985,865	11.25%	28.58%
2025	474,087,615	591,385	0.12%	5.05%	65,230,010	-224,965	-0.34%	-7.08%	283,827,760	36,664,905	14.83%	47.65%

Rate Ann.%chg: Irrigated **0.49%** Dryland **-0.73%** Grassland **3.97%**

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	740,200	-	-	-	131,815	-	-	-	714,592,100	-	-	-
2016	740,040	-160	-0.02%	-0.02%	130,720	-1,095	-0.83%	-0.83%	753,738,325	39,146,225	5.48%	5.48%
2017	744,175	4,135	0.56%	0.54%	126,035	-4,685	-3.58%	-4.38%	786,379,290	32,640,965	4.33%	10.05%
2018	742,870	-1,305	-0.18%	0.36%	126,045	10	0.01%	-4.38%	786,563,960	184,670	0.02%	10.07%
2019	735,790	-7,080	-0.95%	-0.60%	126,035	-10	-0.01%	-4.38%	664,191,935	-122,372,025	-15.56%	-7.05%
2020	721,555	-14,235	-1.93%	-2.52%	139,575	13,540	10.74%	5.89%	604,415,230	-59,776,705	-9.00%	-15.42%
2021	716,075	-5,480	-0.76%	-3.26%	139,575	0	0.00%	5.89%	586,152,245	-18,262,985	-3.02%	-17.97%
2022	719,735	3,660	0.51%	-2.76%	141,340	1,765	1.26%	7.23%	602,142,150	15,989,905	2.73%	-15.74%
2023	776,870	57,135	7.94%	4.95%	153,785	12,445	8.81%	16.67%	656,971,065	54,828,915	9.11%	-8.06%
2024	935,265	158,395	20.39%	26.35%	184,935	31,150	20.26%	40.30%	787,234,260	130,263,195	19.83%	10.17%
2025	929,090	-6,175	-0.66%	25.52%	183,485	-1,450	-0.78%	39.20%	824,257,960	37,023,700	4.70%	15.35%

Cnty# **88**
County **VALLEY**

Rate Ann.%chg: Total Agric Land **1.44%**

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	451,364,635	102,310	4,412			70,258,630	33,514	2,096			192,223,990	206,549	931		
2016	451,284,830	102,302	4,411	-0.01%	-0.01%	69,929,790	33,358	2,096	0.00%	0.00%	231,934,700	206,523	1,123	20.67%	20.67%
2017	452,561,285	102,595	4,411	0.00%	-0.01%	69,461,545	33,136	2,096	-0.01%	-0.01%	261,661,890	206,389	1,268	12.89%	36.23%
2018	454,305,370	102,997	4,411	-0.01%	-0.02%	69,183,690	33,004	2,096	0.00%	-0.01%	261,893,915	206,567	1,268	0.00%	36.23%
2019	383,270,790	103,200	3,714	-15.80%	-15.82%	57,254,280	32,128	1,782	-14.99%	-14.99%	222,589,455	207,075	1,075	-15.22%	15.50%
2020	330,973,170	103,555	3,196	-13.94%	-27.55%	54,302,810	32,041	1,695	-4.90%	-19.16%	222,850,015	206,744	1,078	0.28%	15.82%
2021	326,019,140	103,344	3,155	-1.30%	-28.49%	54,155,395	31,954	1,695	0.00%	-19.16%	204,863,360	206,661	991	-8.03%	6.52%
2022	344,143,735	104,558	3,291	4.33%	-25.39%	52,873,820	31,207	1,694	-0.03%	-19.18%	204,261,320	206,070	991	-0.01%	6.51%
2023	378,328,410	105,550	3,584	8.90%	-18.75%	55,557,650	30,667	1,812	6.93%	-13.58%	222,219,775	205,677	1,080	9.00%	16.09%
2024	473,760,690	105,767	4,479	24.97%	1.53%	65,204,910	30,503	2,138	18.00%	1.97%	247,262,245	205,617	1,203	11.30%	29.22%
2025	474,087,615	105,856	4,479	-0.02%	1.52%	65,075,665	30,441	2,138	0.00%	1.97%	283,658,790	205,311	1,382	14.89%	48.46%

Rate Annual %chg Average Value/Acre: 0.49%

-0.76%

3.97%

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	740,215	2,957	250			127,525	846	151			714,714,995	346,176	2,065		
2016	740,040	2,956	250	0.00%	0.00%	127,525	846	151	0.00%	0.00%	754,016,885	345,985	2,179	5.56%	5.56%
2017	739,490	2,954	250	0.00%	0.00%	127,525	851	150	-0.62%	-0.62%	784,551,735	345,926	2,268	4.07%	9.85%
2018	742,870	2,957	251	0.34%	0.34%	122,840	842	146	-2.70%	-3.30%	786,248,685	346,368	2,270	0.09%	9.95%
2019	736,290	2,931	251	0.00%	0.35%	122,840	842	146	0.00%	-3.30%	663,973,655	346,176	1,918	-15.50%	-7.10%
2020	733,995	2,922	251	0.00%	0.35%	122,840	842	146	0.00%	-3.30%	608,982,830	346,104	1,760	-8.26%	-14.78%
2021	721,080	2,884	250	-0.47%	-0.12%	139,575	291	480	229.44%	218.57%	585,898,550	345,134	1,698	-3.52%	-17.78%
2022	707,235	2,829	250	0.00%	-0.12%	141,340	294	481	0.15%	219.06%	602,127,450	344,958	1,746	2.82%	-15.46%
2023	776,870	2,877	270	7.99%	7.86%	153,785	294	523	8.81%	247.15%	657,036,490	345,066	1,904	9.08%	-7.77%
2024	935,265	2,877	325	20.39%	29.85%	184,935	294	630	20.26%	317.47%	787,348,045	345,057	2,282	19.84%	10.52%
2025	926,730	2,851	325	0.00%	29.85%	183,485	292	629	-0.10%	317.04%	823,932,285	344,752	2,390	4.74%	15.76%

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VALLEY

Rate Annual %chg Average Value/Acre: 1.43%

(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 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Aglnd	Agdwell&HS	AgImprv&FS	Minerals	Total Value
4,059	VALLEY	74,882,093	9,697,382	11,745,438	217,716,465	55,312,180	51,089,565	0	824,257,960	76,902,360	31,278,715	0	1,352,882,158
cnty sector/value % of total value:		5.54%	0.72%	0.87%	16.09%	4.09%	3.78%		60.93%	5.68%	2.31%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Aglnd	Agdwell&HS	AgImprv&FS	Minerals	Total Value
283	ARCADIA	2,903,278	872,961	40,748	14,972,200	0	0	3,478,285	0	0	0	0	22,267,472
6.97%	%sector of county sector	3.88%	9.00%	0.35%	6.88%								1.65%
	%sector of municipality	13.04%	3.92%	0.18%	67.24%			15.62%					100.00%
50	ELYRIA	109,173	34,099	2,230	3,183,630	0	0	515,695	0	0	0	0	3,844,827
1.23%	%sector of county sector	0.15%	0.35%	0.02%	1.46%								0.28%
	%sector of municipality	2.84%	0.89%	0.06%	82.80%			13.41%					100.00%
254	NORTH LOUP	752,618	683,498	484,584	7,355,470	0	0	4,784,140	297,140	0	0	0	14,357,450
6.26%	%sector of county sector	1.01%	7.05%	4.13%	3.38%				0.04%				1.06%
	%sector of municipality	5.24%	4.76%	3.38%	51.23%			33.32%	2.07%				100.00%
2,113	ORD	22,986,149	2,413,719	1,395,767	130,625,190	0	0	34,966,755	50,573,750	0	0	0	242,961,330
52.06%	%sector of county sector	30.70%	24.89%	11.88%	60.00%				6.14%				17.96%
	%sector of municipality	9.46%	0.99%	0.57%	53.76%			14.39%	20.82%				100.00%
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2,701	Total Municipalities	26,751,219	4,004,278	1,923,329	156,136,493	0	0	43,744,876	50,870,890	0	0	0	283,431,083
66.54%	%all municip.sectors of cnty	35.72%	41.29%	16.38%	71.72%			#DIV/0!	6.17%				20.95%