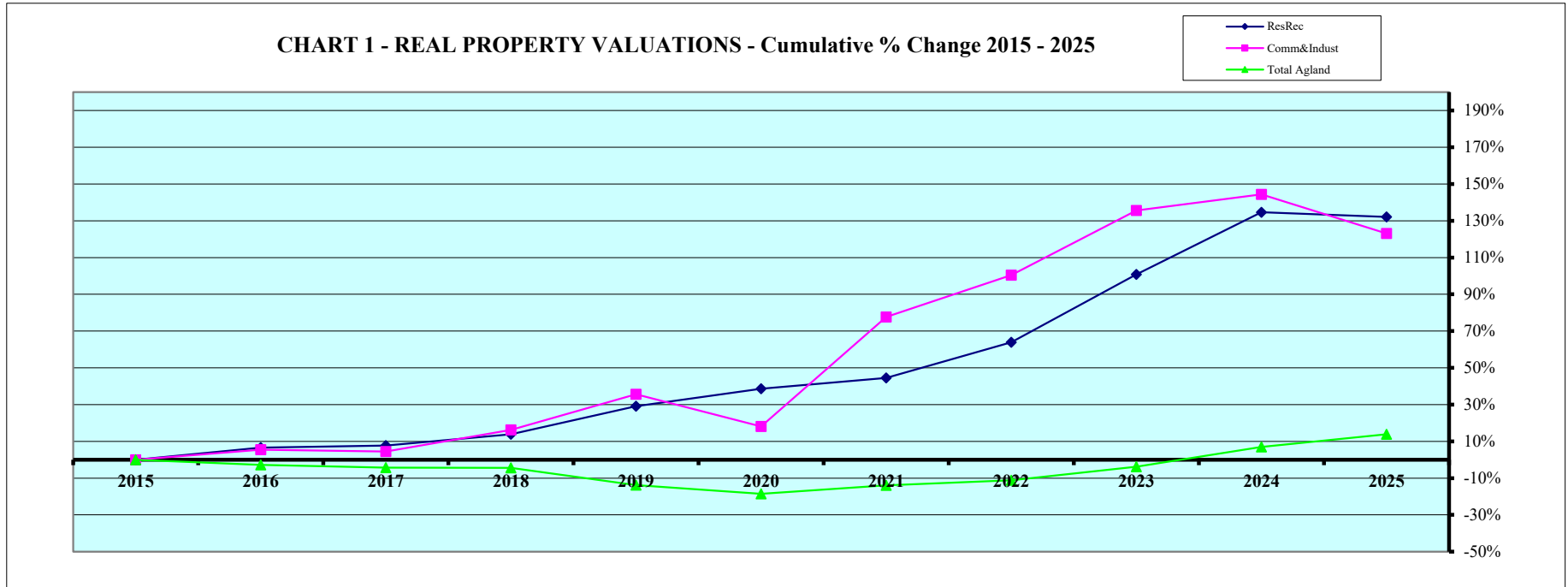


**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	63,624,170	-	-	-	21,222,840	-	-	-	868,685,760	-	-	-
2016	67,854,815	4,230,645	6.65%	6.65%	22,373,935	1,151,095	5.42%	5.42%	844,196,235	-24,489,525	-2.82%	-2.82%
2017	68,507,020	652,205	0.96%	7.67%	22,165,480	-208,455	-0.93%	4.44%	830,938,050	-13,258,185	-1.57%	-4.35%
2018	72,419,705	3,912,685	5.71%	13.82%	24,673,725	2,508,245	11.32%	16.26%	830,542,230	-395,820	-0.05%	-4.39%
2019	82,123,740	9,704,035	13.40%	29.08%	28,775,400	4,101,675	16.62%	35.59%	748,909,910	-81,632,320	-9.83%	-13.79%
2020	88,222,580	6,098,840	7.43%	38.66%	25,069,760	-3,705,640	-12.88%	18.13%	707,677,425	-41,232,485	-5.51%	-18.53%
2021	91,935,225	3,712,645	4.21%	44.50%	37,699,740	12,629,980	50.38%	77.64%	747,560,035	39,882,610	5.64%	-13.94%
2022	104,291,400	12,356,175	13.44%	63.92%	42,549,335	4,849,595	12.86%	100.49%	772,167,100	24,607,065	3.29%	-11.11%
2023	127,753,695	23,462,295	22.50%	100.79%	49,992,410	7,443,075	17.49%	135.56%	835,895,055	63,727,955	8.25%	-3.77%
2024	149,299,390	21,545,695	16.87%	134.66%	51,861,975	1,869,565	3.74%	144.37%	928,872,640	92,977,585	11.12%	6.93%
2025	147,675,065	-1,624,325	-1.09%	132.11%	47,338,320	-4,523,655	-8.72%	123.05%	989,129,610	60,256,970	6.49%	13.87%

Rate Annual %chg: Residential & Recreational **8.78%**

Commercial & Industrial **8.35%**

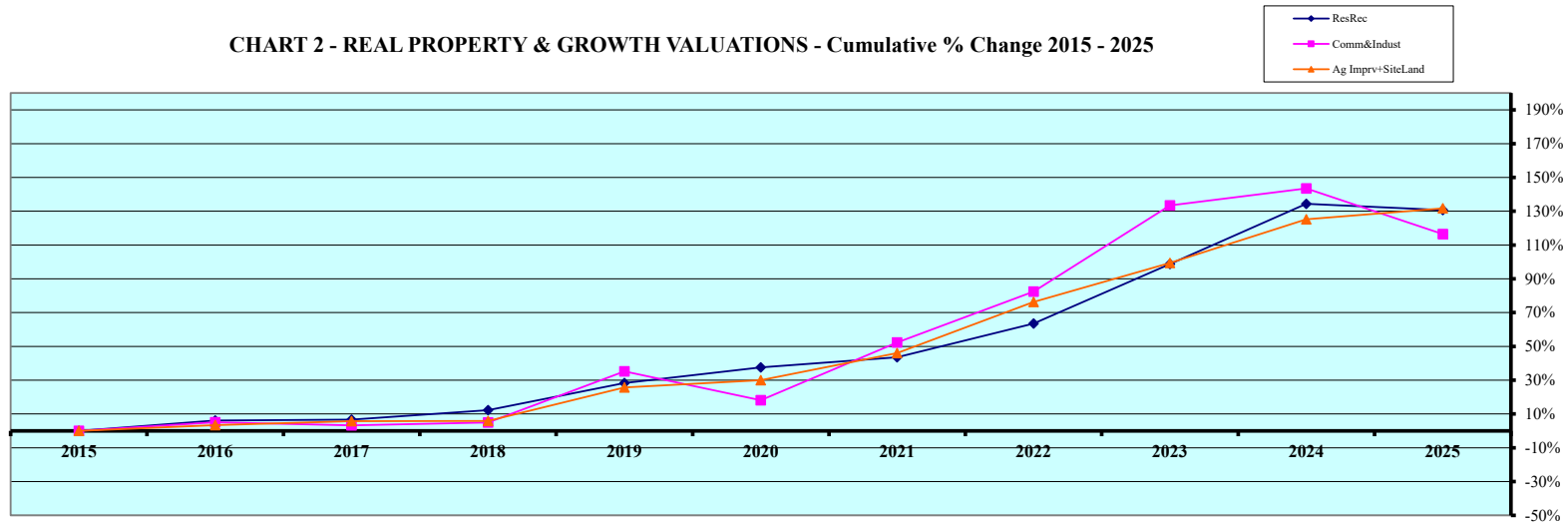
Agricultural Land **1.31%**

Cnty# **91**  
County **WEBSTER**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	63,624,170	364,405	0.57%	63,259,765	--	--	21,222,840	578,335	2.73%	20,644,505	--	--
2016	67,854,815	362,310	0.53%	67,492,505	6.08%	6.08%	22,373,935	54,965	0.25%	22,318,970	5.16%	5.16%
2017	68,507,020	609,820	0.89%	67,897,200	0.06%	6.72%	22,165,480	242,490	1.09%	21,922,990	-2.02%	3.30%
2018	72,419,705	969,160	1.34%	71,450,545	4.30%	12.30%	24,673,725	2,382,940	9.66%	22,290,785	0.57%	5.03%
2019	82,123,740	469,755	0.57%	81,653,985	12.75%	28.34%	28,775,400	67,020	0.23%	28,708,380	16.35%	35.27%
2020	88,222,580	706,900	0.80%	87,515,680	6.57%	37.55%	25,069,760	0	0.00%	25,069,760	-12.88%	18.13%
2021	91,935,225	582,680	0.63%	91,352,545	3.55%	43.58%	37,699,740	5,371,735	14.25%	32,328,005	28.95%	52.33%
2022	104,291,400	273,045	0.26%	104,018,355	13.14%	63.49%	42,549,335	3,816,070	8.97%	38,733,265	2.74%	82.51%
2023	127,753,695	1,266,115	0.99%	126,487,580	21.28%	98.80%	49,992,410	451,815	0.90%	49,540,595	16.43%	133.43%
2024	149,299,390	161,650	0.11%	149,137,740	16.74%	134.40%	51,861,975	185,160	0.36%	51,676,815	3.37%	143.50%
2025	147,675,065	926,415	0.63%	146,748,650	-1.71%	130.65%	47,338,320	1,402,070	2.96%	45,936,250	-11.43%	116.45%
Rate Ann%chg	8.78%	Resid & Recreat w/o growth				8.28%	C & I w/o growth				4.73%	

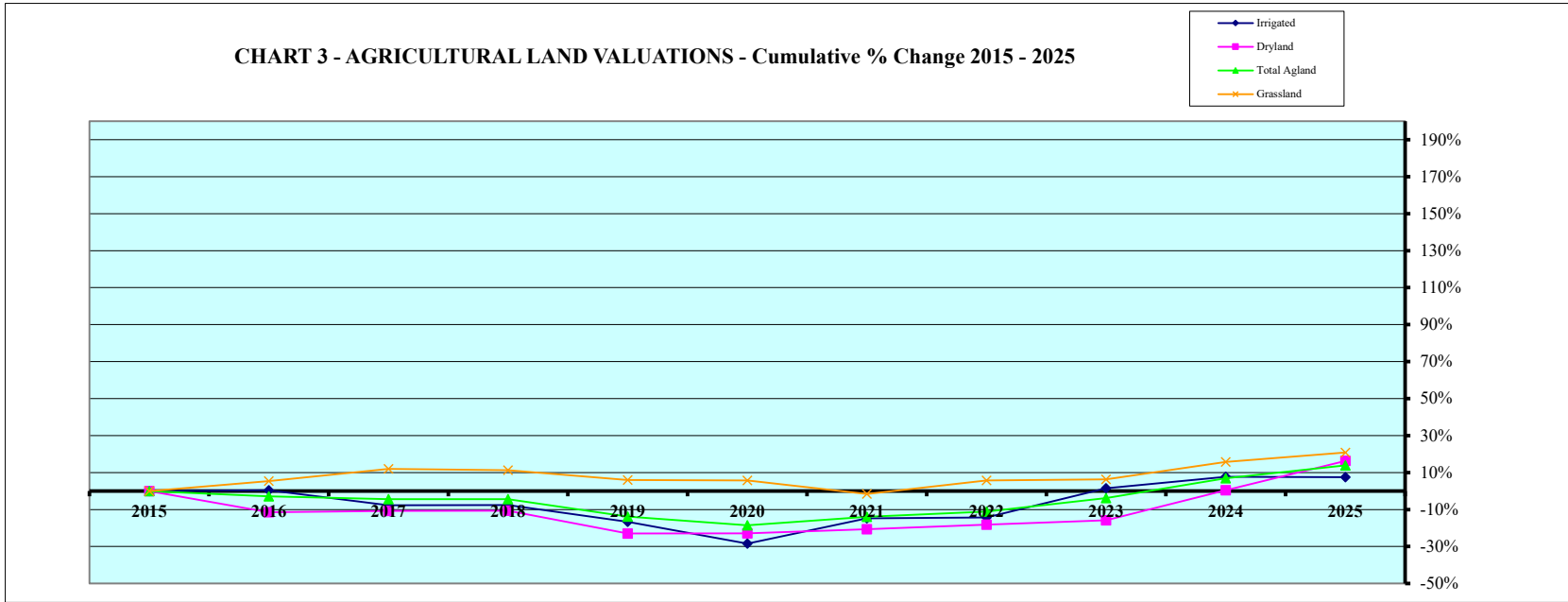
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	23,929,995	21,497,970	45,427,965	1,065,540	2.35%	44,362,425	--	--
2016	28,178,225	19,283,125	47,461,350	483,835	1.02%	46,977,515	3.41%	3.41%
2017	28,164,115	20,107,490	48,271,605	212,875	0.44%	48,058,730	1.26%	5.79%
2018	29,121,940	20,297,670	49,419,610	1,331,150	2.69%	48,088,460	-0.38%	5.86%
2019	37,073,725	20,467,575	57,541,300	452,705	0.79%	57,088,595	15.52%	25.67%
2020	33,948,420	25,572,685	59,521,105	484,240	0.81%	59,036,865	2.60%	29.96%
2021	33,717,895	33,137,840	66,855,735	532,055	0.80%	66,323,680	11.43%	46.00%
2022	44,144,735	36,378,455	80,523,190	455,660	0.57%	80,067,530	19.76%	76.25%
2023	54,614,620	36,827,370	91,441,990	833,220	0.91%	90,608,770	12.53%	99.46%
2024	59,627,515	43,085,035	102,712,550	372,850	0.36%	102,339,700	11.92%	125.28%
2025	63,115,460	46,298,645	109,414,105	4,155,295	3.80%	105,258,810	2.48%	131.70%
Rate Ann%chg	10.18%	7.97%	9.19%	Ag Imprv+Site w/o growth			8.05%	

(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# 91  
County WEBSTER

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	345,490,645	-	-	-	321,445,405	-	-	-	200,188,760	-	-	-
2016	346,950,520	1,459,875	0.42%	0.42%	284,753,885	-36,691,520	-11.41%	-11.41%	210,853,660	10,664,900	5.33%	5.33%
2017	318,787,900	-28,162,620	-8.12%	-7.73%	286,981,175	2,227,290	0.78%	-10.72%	224,217,635	13,363,975	6.34%	12.00%
2018	319,103,945	316,045	0.10%	-7.64%	287,414,620	433,445	0.15%	-10.59%	222,818,055	-1,399,580	-0.62%	11.30%
2019	288,073,250	-31,030,695	-9.72%	-16.62%	247,664,805	-39,749,815	-13.83%	-22.95%	212,119,565	-10,698,490	-4.80%	5.96%
2020	247,223,935	-40,849,315	-14.18%	-28.44%	247,740,220	75,415	0.03%	-22.93%	211,614,985	-504,580	-0.24%	5.71%
2021	294,402,290	47,178,355	19.08%	-14.79%	254,950,870	7,210,650	2.91%	-20.69%	196,991,635	-14,623,350	-6.91%	-1.60%
2022	296,001,835	1,599,545	0.54%	-14.32%	263,042,530	8,091,660	3.17%	-18.17%	211,758,510	14,766,875	7.50%	5.78%
2023	350,700,865	54,699,030	18.48%	1.51%	270,605,680	7,563,150	2.88%	-15.82%	212,778,705	1,020,195	0.48%	6.29%
2024	372,069,460	21,368,595	6.09%	7.69%	322,725,285	52,119,605	19.26%	0.40%	231,638,330	18,859,625	8.86%	15.71%
2025	371,519,110	-550,350	-0.15%	7.53%	373,735,840	51,010,555	15.81%	16.27%	241,898,310	10,259,980	4.43%	20.84%

Rate Ann.%chg: Irrigated **0.73%** Dryland **1.52%** Grassland **1.91%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	1,550,660	-	-	-	10,290	-	-	-	868,685,760	-	-	-
2016	1,633,645	82,985	5.35%	5.35%	4,525	-5,765	-56.03%	-56.03%	844,196,235	-24,489,525	-2.82%	-2.82%
2017	949,010	-684,635	-41.91%	-38.80%	2,330	-2,195	-48.51%	-77.36%	830,938,050	-13,258,185	-1.57%	-4.35%
2018	1,205,550	256,540	27.03%	-22.26%	60	-2,270	-97.42%	-99.42%	830,542,230	-395,820	-0.05%	-4.39%
2019	1,052,290	-153,260	-12.71%	-32.14%	0	-60	-100.00%	-100.00%	748,909,910	-81,632,320	-9.83%	-13.79%
2020	1,098,285	45,995	4.37%	-29.17%	0	0	-100.00%	-100.00%	707,677,425	-41,232,485	-5.51%	-18.53%
2021	1,215,240	116,955	10.65%	-21.63%	0	0	-100.00%	-100.00%	747,560,035	39,882,610	5.64%	-13.94%
2022	1,364,225	148,985	12.26%	-12.02%	0	0	-100.00%	-100.00%	772,167,100	24,607,065	3.29%	-11.11%
2023	1,809,805	445,580	32.66%	16.71%	0	0	-100.00%	-100.00%	835,895,055	63,727,955	8.25%	-3.77%
2024	2,439,565	629,760	34.80%	57.32%	0	0	-100.00%	-100.00%	928,872,640	92,977,585	11.12%	6.93%
2025	1,976,350	-463,215	-18.99%	27.45%	0	0	-100.00%	-100.00%	989,129,610	60,256,970	6.49%	13.87%

Cnty# **91**  
County **WEBSTER**

Rate Ann.%chg: Total Agric Land **1.31%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(<sup>1</sup>)

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	350,771,865	67,933	5,164	0.00%	0.00%	321,240,795	114,685	2,801	-11.63%	-11.63%	195,919,840	159,284	1,230	6.10%	6.10%
2016	352,734,595	68,316	5,163	-9.99%	-10.00%	284,997,360	115,133	2,475	-0.10%	-11.71%	205,828,005	157,722	1,305	8.55%	15.17%
2017	315,738,525	67,940	4,647	-0.30%	-10.27%	287,349,295	116,279	2,471	-9.37%	-11.78%	222,677,610	158,738	1,403	-0.97%	14.05%
2018	319,038,150	68,859	4,633	-14.30%	-30.31%	247,535,380	115,996	2,134	-13.65%	-23.81%	211,992,080	158,422	1,338	-4.61%	8.79%
2019	288,967,875	68,817	4,199	19.68%	-16.60%	247,743,505	115,906	2,137	2.83%	-21.53%	196,847,090	158,157	1,245	-6.80%	1.19%
2020	247,226,825	68,703	3,598	-0.19%	-16.75%	255,393,560	116,200	2,198	2.02%	-19.95%	211,878,975	158,196	1,339	7.61%	8.89%
2021	295,834,685	68,823	4,298	18.46%	-1.38%	271,293,940	117,523	2,308	2.95%	-17.59%	212,453,885	157,948	1,345	0.43%	9.36%
2022	350,525,050	68,838	5,092	371,953,265	68,979	5,392	5.90%	4.43%	19.12%	-1.83%	231,574,335	157,803	1,467	9.10%	19.31%
2023	371,953,265	68,979	5,392	-0.02%	4.41%	373,980,045	118,464	3,157	14.81%	12.70%	242,119,895	157,177	1,540	4.97%	25.24%
2024	371,953,265	68,979	5,392												
2025	371,953,265	68,979	5,392												

Rate Annual %chg Average Value/Acre: 0.58%

1.53%

2.14%

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	1,455,910	8,108	180			5,570	257	22			869,393,980	350,267	2,482		
2016	1,621,335	9,038	179	-0.09%	-0.09%	8,645	477	18	-16.39%	-16.39%	845,189,940	350,686	2,410	-2.90%	-2.90%
2017	1,147,645	6,406	179	-0.14%	-0.23%	301,070	1,205	250	1279.33%	1053.26%	828,786,610	350,379	2,365	-1.85%	-4.70%
2018	830,860	4,643	179	-0.11%	-0.34%	434,270	1,708	254	1.76%	1073.60%	830,330,185	350,227	2,371	0.23%	-4.48%
2019	1,081,690	6,010	180	0.58%	0.24%	0	618	0	-100.00%	-100.00%	749,577,025	349,863	2,142	-9.63%	-13.68%
2020	1,096,600	6,093	180	0.00%	0.24%	0	591	0			707,801,170	349,841	2,023	-5.57%	-18.49%
2021	1,220,670	6,103	200	11.12%	11.38%	0	591	0			749,256,400	349,737	2,142	5.89%	-13.69%
2022	1,383,750	4,941	280	40.03%	55.97%	0	631	0			772,191,480	349,923	2,207	3.01%	-11.09%
2023	1,808,060	4,876	371	32.40%	106.51%	0	632	0			836,080,935	349,817	2,390	8.31%	-3.71%
2024	2,446,965	4,894	500	34.84%	178.46%	0	632	0			928,840,820	349,723	2,656	11.12%	7.00%
2025	1,980,775	3,961	500	0.00%	178.46%	0	669	0			989,599,825	349,183	2,834	6.71%	14.18%

91  
WEBSTER

Rate Annual %chg Average Value/Acre: 1.30%

(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
3,395	WEBSTER	50,325,806	24,372,439	19,153,022	144,331,215	42,493,860	4,844,460	3,343,850	989,129,610	63,115,460	46,298,645	0	1,387,408,367
cnty sectorvalue % of total value:		3.63%	1.76%	1.38%	10.40%	3.06%	0.35%	0.24%	71.29%	4.55%	3.34%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
205	BLADEN	1,029,242	86,755	5,673	7,707,510	0	0	3,543,815	0	139,720	158,980	0	12,671,695
6.04%	%sector of county sector	2.05%	0.36%	0.03%	5.34%			105.98%		0.22%	0.34%		0.91%
	%sector of municipality	8.12%	0.68%	0.04%	60.82%			27.97%		1.10%	1.25%		100.00%
805	BLUE HILL	1,145,088	768,542	504,056	49,917,265	0	0	3,801,515	0	0	0	0	56,136,466
23.71%	%sector of county sector	2.28%	3.15%	2.63%	34.59%			113.69%					4.05%
	%sector of municipality	2.04%	1.37%	0.90%	88.92%			6.77%					100.00%
21	COWLES	1,189,564	78,633	427,306	730,465	0	6,895	757,545	0	538,005	207,115	0	3,935,528
0.62%	%sector of county sector	2.36%	0.32%	2.23%	0.51%		0.14%	22.65%		0.85%	0.45%		0.28%
	%sector of municipality	30.23%	2.00%	10.86%	18.56%		0.18%	19.25%		13.67%	5.26%		100.00%
199	GUIDE ROCK	914,258	430,254	407,422	4,670,530	0	0	973,690	0	171,845	0	0	7,567,999
5.86%	%sector of county sector	1.82%	1.77%	2.13%	3.24%			29.12%		0.27%			0.55%
	%sector of municipality	12.08%	5.69%	5.38%	61.71%			12.87%		2.27%			100.00%
962	RED CLOUD	1,192,765	2,598,647	992,301	35,322,300	0	0	14,911,850	0	173,785	39,855	0	55,231,503
28.34%	%sector of county sector	2.37%	10.66%	5.18%	24.47%			445.95%		0.28%	0.09%		3.98%
	%sector of municipality	2.16%	4.71%	1.80%	63.95%			27.00%		0.31%	0.07%		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												
2,193	Total Municipalities	5,470,918	3,962,831	2,336,758	98,348,074	0	6,895	23,988,423	0	1,023,355	405,950	0	135,543,196
64.58%	%all municip.sectors of cnty	10.87%	16.26%	12.20%	68.14%		0.14%	717.39%		1.62%	0.88%		9.77%