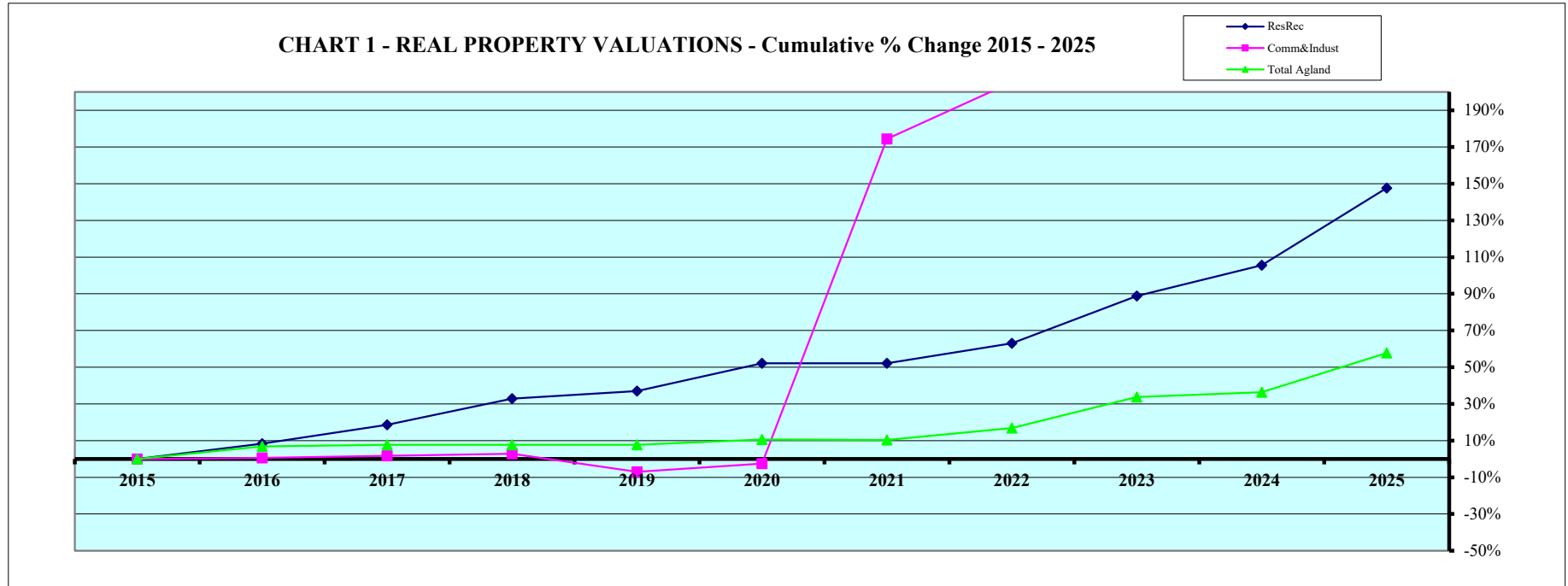


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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	11,627,169	-	-	-	3,052,440	-	-	-	456,242,300	-	-	-
2016	12,592,559	965,390	8.30%	8.30%	3,071,440	19,000	0.62%	0.62%	487,593,870	31,351,570	6.87%	6.87%
2017	13,785,914	1,193,355	9.48%	18.57%	3,106,460	35,020	1.14%	1.77%	491,756,195	4,162,325	0.85%	7.78%
2018	15,451,849	1,665,935	12.08%	32.89%	3,138,890	32,430	1.04%	2.83%	491,630,165	-126,030	-0.03%	7.76%
2019	15,924,275	472,426	3.06%	36.96%	2,838,660	-300,230	-9.56%	-7.00%	491,313,455	-316,710	-0.06%	7.69%
2020	17,695,105	1,770,830	11.12%	52.19%	2,975,810	137,150	4.83%	-2.51%	504,429,827	13,116,372	2.67%	10.56%
2021	17,682,865	-12,240	-0.07%	52.08%	8,375,810	5,400,000	181.46%	174.40%	503,634,147	-795,680	-0.16%	10.39%
2022	18,951,565	1,268,700	7.17%	62.99%	9,318,390	942,580	11.25%	205.28%	533,337,282	29,703,135	5.90%	16.90%
2023	21,958,400	3,006,835	15.87%	88.85%	9,629,670	311,280	3.34%	215.47%	610,013,910	76,676,628	14.38%	33.70%
2024	23,899,845	1,941,445	8.84%	105.55%	9,631,320	1,650	0.02%	215.53%	622,397,150	12,383,240	2.03%	36.42%
2025	28,796,380	4,896,535	20.49%	147.66%	10,088,395	457,075	4.75%	230.50%	719,692,865	97,295,715	15.63%	57.74%

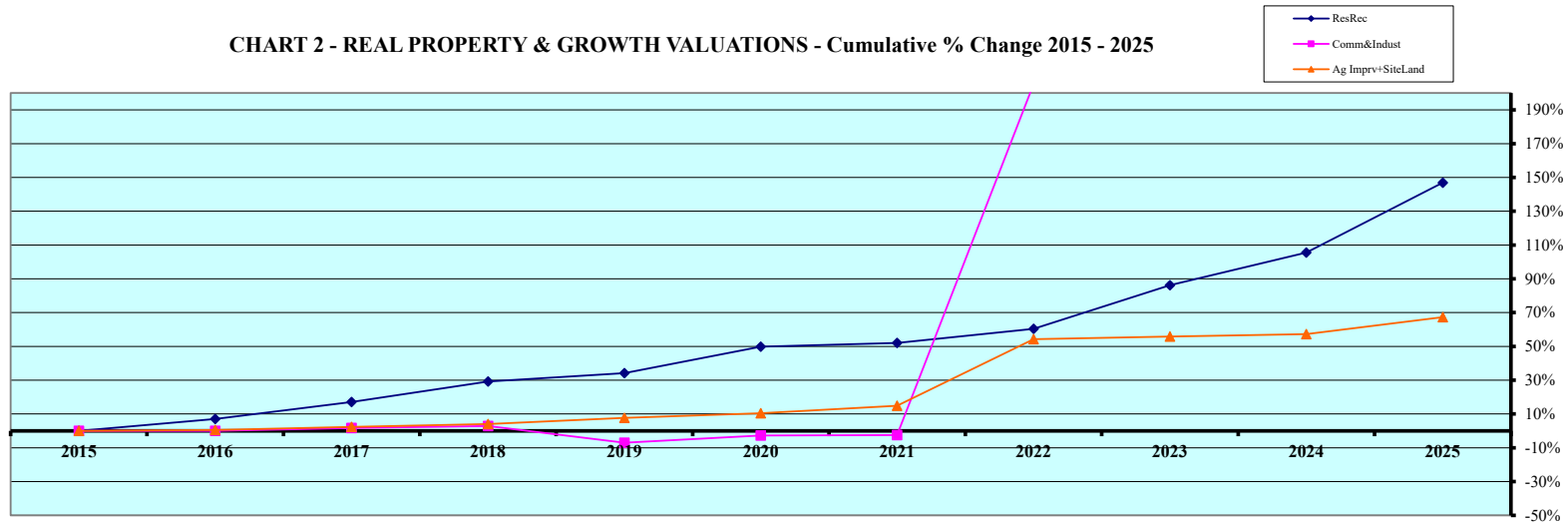
Rate Annual %chg: Residential & Recreational **9.49%** Commercial & Industrial **12.70%** Agricultural Land **4.66%**

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County **WHEELER**

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	11,627,169	56,630	0.49%	11,570,539	--	--	3,052,440	0	0.00%	3,052,440	--	--
2016	12,592,559	142,840	1.13%	12,449,719	7.07%	7.07%	3,071,440	18,560	0.60%	3,052,880	0.01%	0.01%
2017	13,785,914	169,830	1.23%	13,616,084	8.13%	17.11%	3,106,460	0	0.00%	3,106,460	1.14%	1.77%
2018	15,451,849	420,320	2.72%	15,031,529	9.04%	29.28%	3,138,890	0	0.00%	3,138,890	1.04%	2.83%
2019	15,924,275	325,455	2.04%	15,598,820	0.95%	34.16%	2,838,660	0	0.00%	2,838,660	-9.56%	-7.00%
2020	17,695,105	279,000	1.58%	17,416,105	9.37%	49.79%	2,975,810	8,370	0.28%	2,967,440	4.54%	-2.78%
2021	17,682,865	1,440	0.01%	17,681,425	-0.08%	52.07%	8,375,810	5,400,000	64.47%	2,975,810	0.00%	-2.51%
2022	18,951,565	304,834	1.61%	18,646,731	5.45%	60.37%	9,318,390	0	0.00%	9,318,390	11.25%	205.28%
2023	21,958,400	299,315	1.36%	21,659,085	14.29%	86.28%	9,629,670	0	0.00%	9,629,670	3.34%	215.47%
2024	23,899,845	0	0.00%	23,899,845	8.84%	105.55%	9,631,320	0	0.00%	9,631,320	0.02%	215.53%
2025	28,796,380	86,875	0.30%	28,709,505	20.12%	146.92%	10,088,395	281,320	2.79%	9,807,075	1.82%	221.29%
Rate Ann%chg	9.49%		Resid & Recreat w/o growth			8.32%	12.70%		C & I w/o growth			1.36%

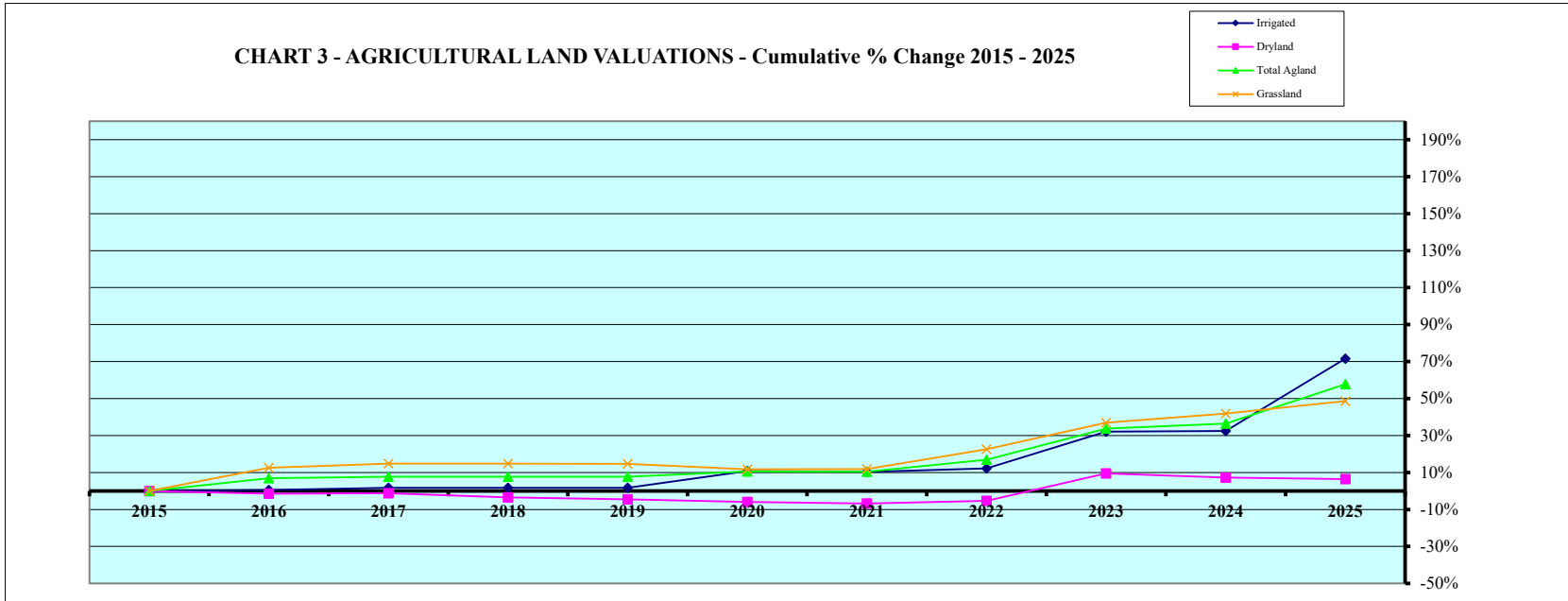
Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	13,240,885	23,310,815	36,551,700	1,743,775	4.77%	34,807,925	--	--
2016	13,818,780	23,584,915	37,403,695	678,075	1.81%	36,725,620	0.48%	0.48%
2017	14,376,400	23,732,090	38,108,490	714,955	1.88%	37,393,535	-0.03%	2.30%
2018	15,410,585	24,055,795	39,466,380	1,417,205	3.59%	38,049,175	-0.16%	4.10%
2019	15,552,865	25,384,060	40,936,925	1,583,955	3.87%	39,352,970	-0.29%	7.66%
2020	15,735,950	26,429,935	42,165,885	1,790,725	4.25%	40,375,160	-1.37%	10.46%
2021	15,867,195	26,973,735	42,840,930	863,010	2.01%	41,977,920	-0.45%	14.85%
2022	33,275,485	23,482,670	56,758,155	353,723	0.62%	56,404,432	31.66%	54.31%
2023	33,852,140	23,749,590	57,601,730	657,850	1.14%	56,943,880	0.33%	55.79%
2024	34,443,775	24,914,685	59,358,460	1,868,840	3.15%	57,489,620	-0.19%	57.28%
2025	35,867,945	26,862,775	62,730,720	1,574,470	2.51%	61,156,250	3.03%	67.31%
Rate Ann%chg	10.48%	1.43%	5.55%	Ag Imprv+Site w/o growth			3.30%	

(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	207,083,970	-	-	-	7,678,130	-	-	-	237,882,465	-	-	-
2016	208,278,810	1,194,840	0.58%	0.58%	7,565,885	-112,245	-1.46%	-1.46%	267,773,260	29,890,795	12.57%	12.57%
2017	210,638,100	2,359,290	1.13%	1.72%	7,583,775	17,890	0.24%	-1.23%	272,947,680	5,174,420	1.93%	14.74%
2018	210,567,395	-70,705	-0.03%	1.68%	7,414,925	-168,850	-2.23%	-3.43%	273,064,860	117,180	0.04%	14.79%
2019	210,643,710	76,315	0.04%	1.72%	7,330,860	-84,065	-1.13%	-4.52%	272,767,885	-296,975	-0.11%	14.66%
2020	229,363,652	18,719,942	8.89%	10.76%	7,221,390	-109,470	-1.49%	-5.95%	265,684,700	-7,083,185	-2.60%	11.69%
2021	228,373,547	-990,105	-0.43%	10.28%	7,157,970	-63,420	-0.88%	-6.77%	265,942,545	257,845	0.10%	11.80%
2022	232,309,087	3,935,540	1.72%	12.18%	7,264,925	106,955	1.49%	-5.38%	291,528,705	25,586,160	9.62%	22.55%
2023	273,554,965	41,245,878	17.75%	32.10%	8,408,605	1,143,680	15.74%	9.51%	325,721,465	34,192,760	11.73%	36.93%
2024	274,308,115	753,150	0.28%	32.46%	8,239,585	-169,020	-2.01%	7.31%	337,511,940	11,790,475	3.62%	41.88%
2025	355,326,795	81,018,680	29.54%	71.59%	8,175,700	-63,885	-0.78%	6.48%	353,547,970	16,036,030	4.75%	48.62%

Rate Ann.%chg: Irrigated **5.55%** Dryland **0.63%** Grassland **4.04%**

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	3,597,735	-	-	-	0	-	-	-	456,242,300	-	-	-
2016	3,975,915	378,180	10.51%	10.51%	0	0	-	-	487,593,870	31,351,570	6.87%	6.87%
2017	586,640	-3,389,275	-85.25%	-83.69%	0	0	-	-	491,756,195	4,162,325	0.85%	7.78%
2018	582,985	-3,655	-0.62%	-83.80%	0	0	-	-	491,630,165	-126,030	-0.03%	7.76%
2019	571,000	-11,985	-2.06%	-84.13%	0	0	-	-	491,313,455	-316,710	-0.06%	7.69%
2020	1,642,985	1,071,985	187.74%	-54.33%	517,100	517,100	-	-	504,429,827	13,116,372	2.67%	10.56%
2021	1,642,985	0	0.00%	-54.33%	517,100	0	0.00%	-	503,634,147	-795,680	-0.16%	10.39%
2022	1,614,050	-28,935	-1.76%	-55.14%	620,515	103,415	20.00%	-	533,337,282	29,703,135	5.90%	16.90%
2023	1,708,360	94,310	5.84%	-52.52%	620,515	0	0.00%	-	610,013,910	76,676,628	14.38%	33.70%
2024	1,716,995	8,635	0.51%	-52.28%	620,515	0	0.00%	-	622,397,150	12,383,240	2.03%	36.42%
2025	2,021,885	304,890	17.76%	-43.80%	620,515	0	0.00%	-	719,692,865	97,295,715	15.63%	57.74%

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Rate Ann.%chg: Total Agric Land **4.66%**

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	207,374,695	63,614	3,260			7,692,830	5,683	1,354			237,778,975	283,449	839		
2016	208,278,810	63,903	3,259	-0.02%	-0.02%	7,678,130	5,671	1,354	0.01%	0.01%	268,533,990	283,177	948	13.04%	13.04%
2017	210,638,100	64,531	3,264	0.15%	0.13%	7,583,765	5,588	1,357	0.25%	0.27%	272,947,990	288,883	945	-0.36%	12.63%
2018	210,567,405	64,508	3,264	0.00%	0.13%	7,414,925	5,461	1,358	0.03%	0.30%	273,066,500	289,033	945	-0.01%	12.62%
2019	210,643,710	64,529	3,264	0.00%	0.14%	7,333,400	5,401	1,358	0.01%	0.31%	272,756,550	288,788	944	-0.03%	12.59%
2020	230,078,560	63,822	3,605	10.44%	10.58%	7,221,390	5,396	1,338	-1.45%	-1.14%	265,665,970	288,854	920	-2.62%	9.64%
2021	228,424,535	63,364	3,605	0.00%	10.58%	7,168,740	5,357	1,338	-0.01%	-1.15%	266,079,600	289,543	919	-0.08%	9.55%
2022	232,360,075	63,224	3,675	1.95%	12.74%	7,264,925	5,318	1,366	2.09%	0.92%	291,671,330	289,739	1,007	9.54%	20.00%
2023	273,554,965	62,987	4,343	18.17%	33.23%	8,408,605	5,230	1,608	17.69%	18.77%	325,755,185	290,065	1,123	11.56%	33.87%
2024	274,490,740	63,202	4,343	0.00%	33.23%	8,239,580	5,125	1,608	0.00%	18.78%	337,529,010	289,949	1,164	3.66%	38.77%
2025	356,571,385	63,175	5,644	29.96%	73.14%	8,175,700	5,081	1,609	0.08%	18.87%	353,561,250	289,936	1,219	4.75%	45.37%

Rate Annual %chg Average Value/Acre: 5.57%

0.61%

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	3,597,740	7,571	475			0	0				456,444,240	360,317	1,267		
2016	3,975,915	7,572	525	10.51%	10.51%	0	0				488,466,845	360,324	1,356	7.01%	7.01%
2017	586,645	1,320	444	-15.35%	-6.46%	0	0				491,756,500	360,322	1,365	0.67%	7.73%
2018	583,205	1,320	442	-0.59%	-7.01%	0	0				491,632,035	360,322	1,364	-0.03%	7.71%
2019	571,000	1,291	442	0.09%	-6.93%	0	0				491,304,660	360,009	1,365	0.02%	7.73%
2020	1,584,970	1,939	818	84.86%	72.05%	517,100	517	1,000			505,067,990	360,529	1,401	2.65%	10.59%
2021	1,642,985	2,049	802	-1.93%	68.73%	517,100	517	1,000	0.00%		503,832,960	360,831	1,396	-0.33%	10.22%
2022	1,614,050	2,031	795	-0.87%	67.26%	620,515	517	1,200	20.00%		533,530,895	360,829	1,479	5.89%	16.72%
2023	1,708,360	2,030	842	5.88%	77.10%	620,515	517	1,200	0.00%		610,047,630	360,829	1,691	14.34%	33.46%
2024	1,716,995	2,036	843	0.23%	77.51%	620,515	517	1,200	0.00%		622,596,840	360,829	1,725	2.06%	36.21%
2025	2,021,885	2,035	994	17.79%	109.08%	620,515	517	1,200	0.00%		720,950,735	360,744	1,999	15.82%	57.76%

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WHEELER

Rate Annual %chg Average Value/Acre: 4.68%

(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

