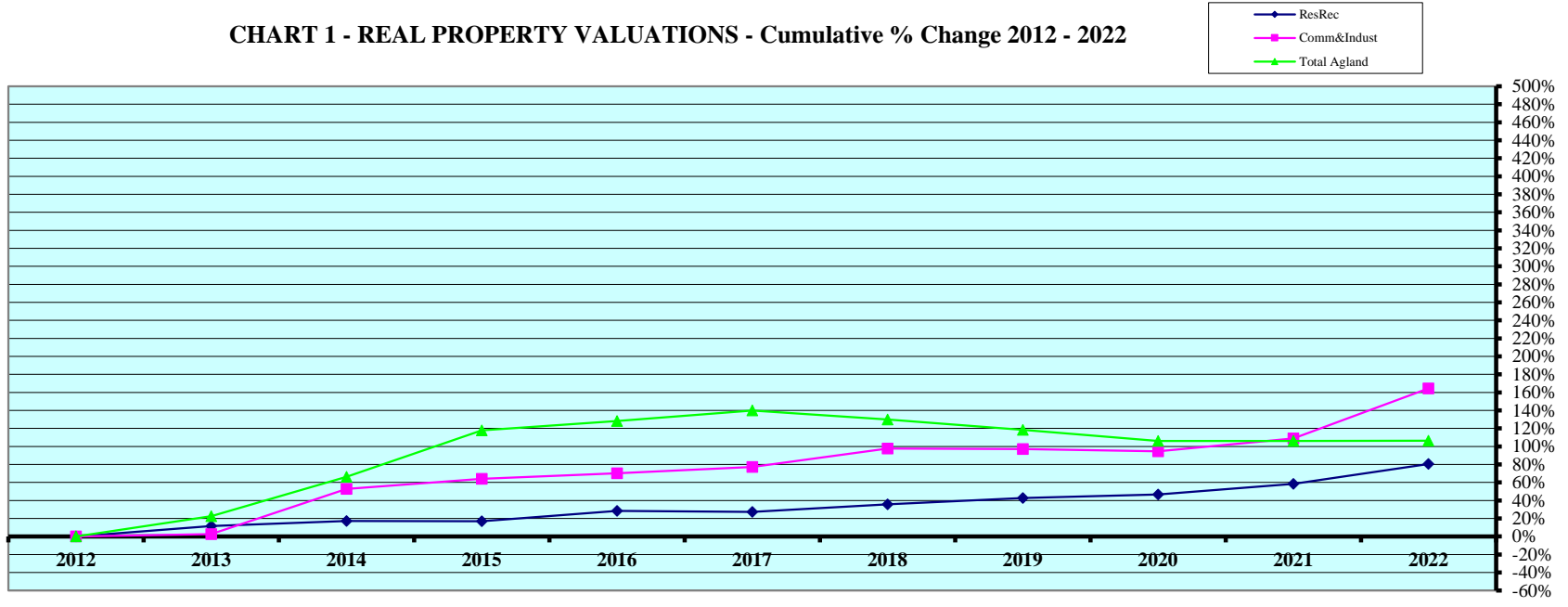


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	69,837,745	-	-	-	9,304,230	-	-	-	323,588,775	-	-	-
2013	77,847,595	8,009,850	11.47%	11.47%	9,543,480	239,250	2.57%	2.57%	396,651,080	73,062,305	22.58%	22.58%
2014	81,782,395	3,934,800	5.05%	17.10%	14,230,230	4,686,750	49.11%	52.94%	538,423,310	141,772,230	35.74%	66.39%
2015	81,602,390	-180,005	-0.22%	16.85%	15,258,250	1,028,020	7.22%	63.99%	705,278,830	166,855,520	30.99%	117.96%
2016	89,779,455	8,177,065	10.02%	28.55%	15,843,680	585,430	3.84%	70.28%	738,773,845	33,495,015	4.75%	128.31%
2017	88,949,205	-830,250	-0.92%	27.37%	16,489,380	645,700	4.08%	77.22%	776,220,545	37,446,700	5.07%	139.88%
2018	94,718,365	5,769,160	6.49%	35.63%	18,380,665	1,891,285	11.47%	97.55%	744,112,255	-32,108,290	-4.14%	129.96%
2019	99,712,130	4,993,765	5.27%	42.78%	18,352,260	-28,405	-0.15%	97.25%	706,771,320	-37,340,935	-5.02%	118.42%
2020	102,410,430	2,698,300	2.71%	46.64%	18,103,480	-248,780	-1.36%	94.57%	667,170,490	-39,600,830	-5.60%	106.18%
2021	110,661,810	8,251,380	8.06%	58.46%	19,434,775	1,331,295	7.35%	108.88%	667,282,785	112,295	0.02%	106.21%
2022	126,048,165	15,386,355	13.90%	80.49%	24,607,435	5,172,660	26.62%	164.48%	667,857,725	574,940	0.09%	106.39%

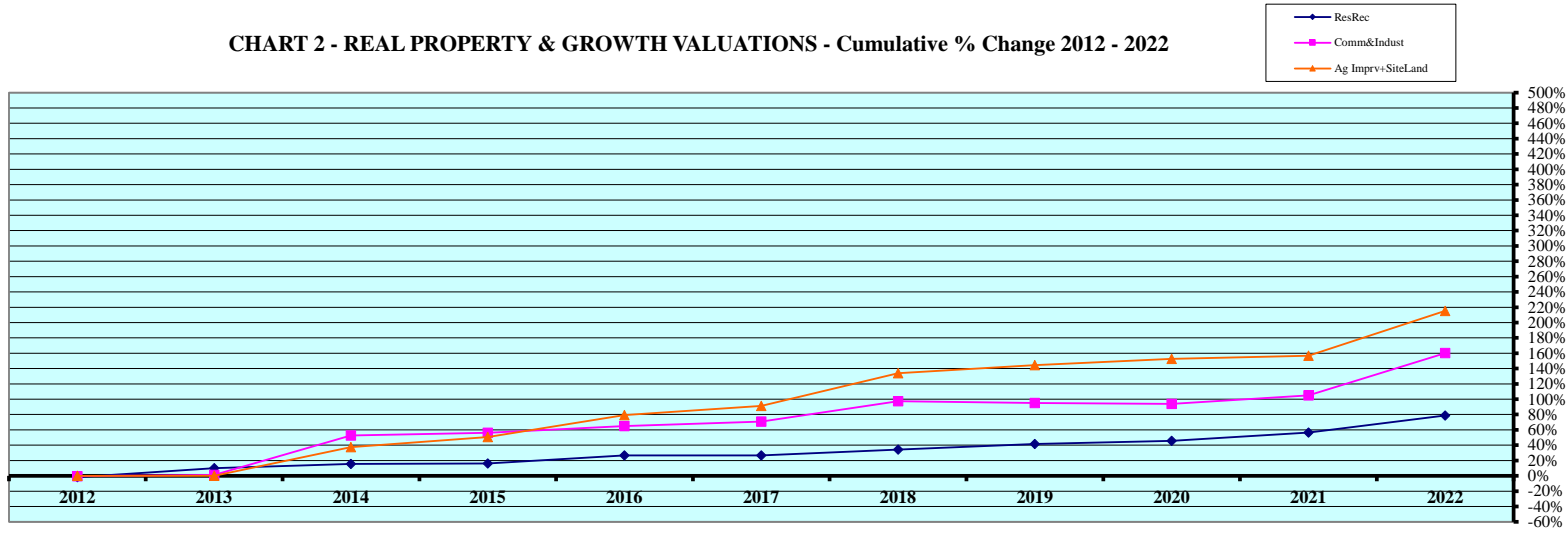
Rate Annual %chg: Residential & Recreational **6.08%** Commercial & Industrial **10.21%** Agricultural Land **7.51%**

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 2012 - 2022



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						
2012	69,837,745	1,202,852	1.72%	68,634,893	-	-1.72%	9,304,230	38,475	0.41%	9,265,755	-	-0.41%						
2013	77,847,595	991,065	1.27%	76,856,530	10.05%	10.05%	9,543,480	122,230	1.28%	9,421,250	1.26%	1.26%						
2014	81,782,395	1,180,375	1.44%	80,602,020	3.54%	15.41%	14,230,230	23,675	0.17%	14,206,555	48.86%	52.69%						
2015	81,602,390	594,400	0.73%	81,007,990	-0.95%	15.99%	15,258,250	731,317	4.79%	14,526,933	2.09%	56.13%						
2016	89,779,455	1,416,729	1.58%	88,362,726	8.28%	26.53%	15,843,680	509,220	3.21%	15,334,460	0.50%	64.81%						
2017	88,949,205	467,325	0.53%	88,481,880	-1.45%	26.70%	16,489,380	604,195	3.66%	15,885,185	0.26%	70.73%						
2018	94,718,365	928,525	0.98%	93,789,840	5.44%	34.30%	18,380,665	5,000	0.03%	18,375,665	11.44%	97.50%						
2019	99,712,130	897,520	0.90%	98,814,610	4.32%	41.49%	18,352,260	201,290	1.10%	18,150,970	-1.25%	95.08%						
2020	102,410,430	659,575	0.64%	101,750,855	2.04%	45.70%	18,103,480	65,380	0.36%	18,038,100	-1.71%	93.87%						
2021	110,661,810	1,479,110	1.34%	109,182,700	6.61%	56.34%	19,434,775	372,370	1.92%	19,062,405	5.30%	104.88%						
2022	126,048,165	1,210,972	0.96%	124,837,193	12.81%	78.75%	24,607,435	407,525	1.66%	24,199,910	24.52%	160.10%						
Rate Ann%chg	6.08%			Resid & Recreat w/o growth			5.07%			10.21%			C & I w/o growth			9.13%		

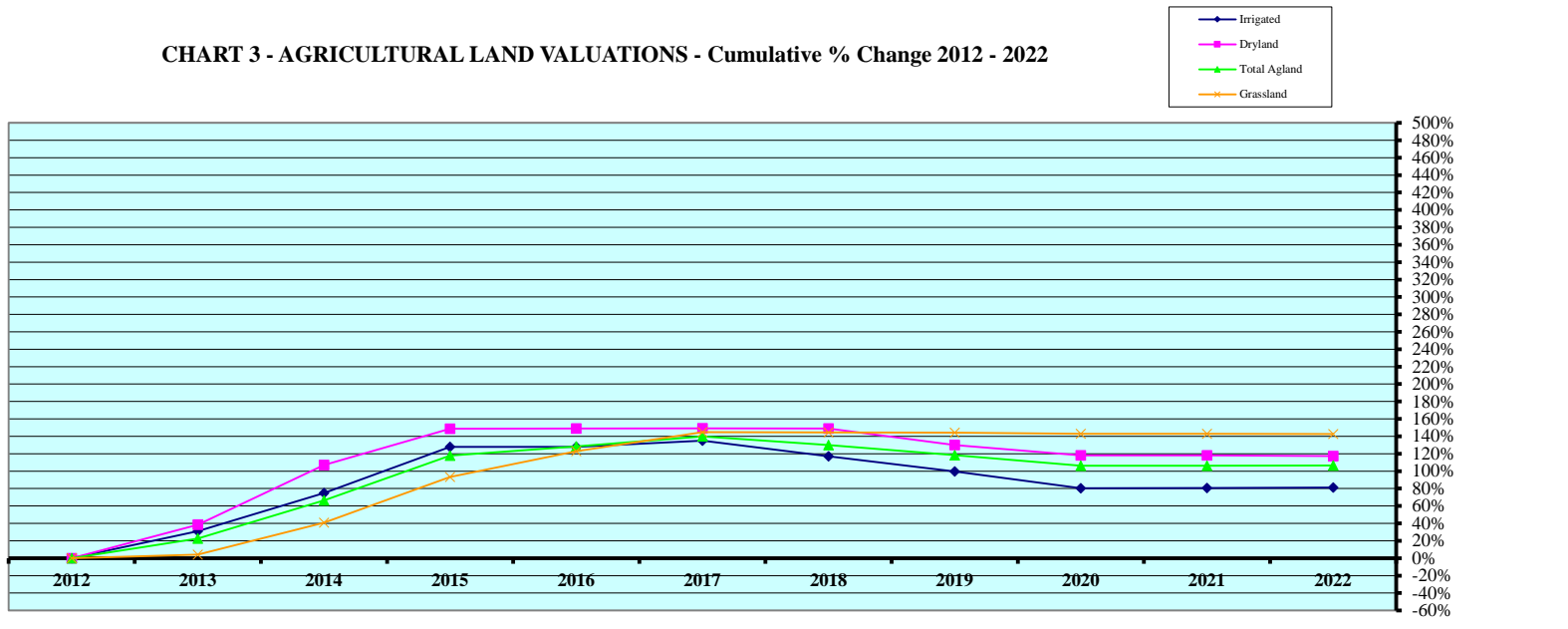
Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	19,237,595	11,966,050	31,203,645	873,407	2.80%	30,330,238	-	-		
2013	19,697,200	12,790,610	32,487,810	1,266,424	3.90%	31,221,386	0.06%	0.06%		
2014	25,852,005	17,521,890	43,373,895	433,280	1.00%	42,940,615	32.17%	37.61%		
2015	27,559,480	20,178,490	47,737,970	706,565	1.48%	47,031,405	8.43%	50.72%		
2016	34,706,200	22,341,325	57,047,525	1,124,810	1.97%	55,922,715	17.15%	79.22%		
2017	37,768,595	23,370,855	61,139,450	1,440,640	2.36%	59,698,810	4.65%	91.32%		
2018	42,736,645	30,960,250	73,696,895	674,520	0.92%	73,022,375	19.44%	134.02%		
2019	49,051,480	29,744,860	78,796,340	2,562,635	3.25%	76,233,705	3.44%	144.31%		
2020	49,753,110	29,938,565	79,691,675	864,795	1.09%	78,826,880	0.04%	152.62%		
2021	50,749,875	30,930,600	81,680,475	1,594,980	1.95%	80,085,495	0.49%	156.65%		
2022	61,198,160	38,563,640	99,761,800	1,379,965	1.38%	98,381,835	20.45%	215.29%		
Rate Ann%chg	12.27%		12.41%		12.32%		Ag Imprv+Site w/o growth		10.63%	

(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; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 82
County SHERMAN

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	176,741,140	-	-	-	34,232,035	-	-	-	112,166,855	-	-	-
2013	231,856,620	55,115,480	31.18%	31.18%	47,391,400	13,159,365	38.44%	38.44%	116,935,570	4,768,715	4.25%	4.25%
2014	309,054,770	77,198,150	33.30%	74.86%	70,825,240	23,433,840	49.45%	106.90%	157,923,125	40,987,555	35.05%	40.79%
2015	402,528,370	93,473,600	30.24%	127.75%	85,098,460	14,273,220	20.15%	148.59%	216,853,125	58,930,000	37.32%	93.33%
2016	402,857,470	329,100	0.08%	127.94%	85,187,575	89,115	0.10%	148.85%	249,823,945	32,970,820	15.20%	122.73%
2017	415,368,970	12,511,500	3.11%	135.02%	85,285,875	98,300	0.12%	149.14%	274,579,220	24,755,275	9.91%	144.80%
2018	383,674,915	-31,694,055	-7.63%	117.08%	85,190,520	-95,355	-0.11%	148.86%	274,259,450	-319,770	-0.12%	144.51%
2019	353,024,610	-30,650,305	-7.99%	99.74%	78,766,070	-6,424,450	-7.54%	130.09%	273,993,270	-266,180	-0.10%	144.27%
2020	319,012,075	-34,012,535	-9.63%	80.50%	74,687,085	-4,078,985	-5.18%	118.18%	272,545,525	-1,447,745	-0.53%	142.98%
2021	319,330,525	318,450	0.10%	80.68%	74,626,920	-60,165	-0.08%	118.00%	272,399,535	-145,990	-0.05%	142.85%
2022	320,445,595	1,115,070	0.35%	81.31%	74,429,675	-197,245	-0.26%	117.43%	272,051,160	-348,375	-0.13%	142.54%

Rate Ann.%chg: Irrigated **6.13%** Dryland **8.08%** Grassland **9.26%**

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
2012	34,425	-	-	-	414,320	-	-	-	323,588,775	-	-	-
2013	34,425	0	0.00%	0.00%	433,065	18,745	4.52%	4.52%	396,651,080	73,062,305	22.58%	22.58%
2014	36,820	2,395	6.96%	6.96%	583,355	150,290	34.70%	40.80%	538,423,310	141,772,230	35.74%	66.39%
2015	66,600	29,780	80.88%	93.46%	732,275	148,920	25.53%	76.74%	705,278,830	166,855,520	30.99%	117.96%
2016	66,600	0	0.00%	93.46%	838,255	105,980	14.47%	102.32%	738,773,845	33,495,015	4.75%	128.31%
2017	65,500	-1,100	-1.65%	90.27%	920,980	82,725	9.87%	122.29%	776,220,545	37,446,700	5.07%	139.88%
2018	66,390	890	1.36%	92.85%	920,980	0	0.00%	122.29%	744,112,255	-32,108,290	-4.14%	129.96%
2019	66,390	0	0.00%	92.85%	920,980	0	0.00%	122.29%	706,771,320	-37,340,935	-5.02%	118.42%
2020	78,135	11,745	17.69%	126.97%	847,670	-73,310	-7.96%	104.59%	667,170,490	-39,600,830	-5.60%	106.18%
2021	78,135	0	0.00%	126.97%	847,670	0	0.00%	104.59%	667,282,785	112,295	0.02%	106.21%
2022	78,640	505	0.65%	128.44%	852,655	4,985	0.59%	105.80%	667,857,725	574,940	0.09%	106.39%

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

Rate Ann.%chg: Total Agric Land **7.51%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	175,683,975	89,588	1,961			34,420,640	44,714	770			112,763,110	205,208	550		
2013	230,928,135	90,599	2,549	29.98%	29.98%	47,712,165	44,358	1,076	39.73%	39.73%	117,428,850	204,554	574	4.47%	4.47%
2014	309,057,025	91,152	3,391	33.02%	72.90%	71,175,290	43,953	1,619	50.55%	110.36%	158,345,060	204,391	775	34.95%	40.98%
2015	402,587,680	91,364	4,406	29.96%	124.70%	85,114,480	43,748	1,946	20.14%	152.74%	217,556,810	204,160	1,066	37.55%	93.92%
2016	402,607,600	91,372	4,406	0.00%	124.69%	85,141,850	43,747	1,946	0.04%	152.82%	249,693,345	203,455	1,227	15.17%	123.34%
2017	415,363,580	91,498	4,540	3.03%	131.49%	85,253,730	43,809	1,946	-0.01%	152.80%	274,542,340	203,658	1,348	9.84%	145.32%
2018	383,674,920	91,863	4,177	-8.00%	112.98%	85,229,535	43,797	1,946	0.00%	152.79%	274,141,045	203,362	1,348	0.00%	145.32%
2019	353,024,610	91,837	3,844	-7.96%	96.02%	78,766,075	44,020	1,789	-8.05%	132.44%	273,993,045	203,249	1,348	0.00%	145.32%
2020	318,955,940	91,866	3,472	-9.68%	77.05%	74,678,255	43,661	1,710	-4.41%	122.19%	272,486,215	203,483	1,339	-0.66%	143.69%
2021	319,322,255	91,977	3,472	-0.01%	77.04%	74,893,240	43,777	1,711	0.02%	122.24%	272,228,095	203,311	1,339	-0.01%	143.67%
2022	320,445,595	92,300	3,472	0.00%	77.04%	74,429,035	43,511	1,711	-0.01%	122.21%	272,045,295	203,168	1,339	0.00%	143.68%

Rate Annual %chg Average Value/Acre: 5.88%

8.31%

9.32%

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
2012	30,850	343	90			0	0				322,898,575	339,852	950		
2013	34,425	382	90	0.00%	0.00%	0	0				396,103,575	339,894	1,165	22.66%	22.66%
2014	34,425	382	90	0.00%	0.00%	0	0				538,611,800	339,878	1,585	35.98%	66.79%
2015	66,600	740	90	0.02%	0.02%	0	0				705,325,570	340,012	2,074	30.90%	118.33%
2016	66,600	740	90	0.00%	0.02%	838,255	686	1,223			738,347,650	339,999	2,172	4.69%	128.56%
2017	66,600	740	90	0.00%	0.02%	920,980	686	1,343	9.87%		776,147,230	340,391	2,280	5.00%	139.99%
2018	65,500	728	90	0.00%	0.02%	920,980	686	1,343	0.00%		744,031,980	340,435	2,186	-4.15%	130.03%
2019	66,390	737	90	0.00%	0.02%	920,980	686	1,343	0.00%		706,771,100	340,528	2,076	-5.03%	118.45%
2020	77,395	860	90	0.00%	0.02%	852,655	686	1,244	-7.42%		667,050,460	340,555	1,959	-5.63%	106.16%
2021	78,645	874	90	0.00%	0.02%	847,670	686	1,237	-0.58%		667,369,905	340,623	1,959	0.03%	106.21%
2022	78,645	874	90	0.00%	0.02%	852,655	686	1,244	0.59%		667,851,225	340,538	1,961	0.10%	106.41%

82
SHERMAN

Rate Annual %chg Average Value/Acre: 7.52%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5 - 2022 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	32,774,205	9,212,514	21,970,462	92,688,160	24,337,950	269,485	33,360,005	667,857,725	61,198,160	38,563,640	0	982,232,306
cnty sectorvalue % of total value:		3.34%	0.94%	2.24%	9.44%	2.48%	0.03%	3.40%	67.99%	6.23%	3.93%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
	%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												
194	ASHTON	544,483	147,606	1,265	7,299,110	2,514,030	0	0	61,595	0	0	0	10,568,089
6.56%	%sector of county sector	1.66%	1.60%	0.01%	7.87%	10.33%			0.01%				1.08%
	%sector of municipality	5.15%	1.40%	0.01%	69.07%	23.79%			0.58%				100.00%
70	HAZARD	831,540	547,777	1,960,702	4,548,000	369,680	0	0	0	0	0	0	8,257,699
2.37%	%sector of county sector	2.54%	5.95%	8.92%	4.91%	1.52%							0.84%
	%sector of municipality	10.07%	6.63%	23.74%	55.08%	4.48%							100.00%
262	LITCHFIELD	2,180,140	822,560	1,523,293	9,526,515	3,697,055	0	0	0	0	0	0	17,749,563
8.85%	%sector of county sector	6.65%	8.93%	6.93%	10.28%	15.19%							1.81%
	%sector of municipality	12.28%	4.63%	8.58%	53.67%	20.83%							100.00%
1,029	LOUP CITY	1,384,618	1,006,867	152,684	42,650,960	13,358,615	269,485	0	0	0	0	0	58,823,229
34.78%	%sector of county sector	4.22%	10.93%	0.69%	46.02%	54.89%	100.00%						5.99%
	%sector of municipality	2.35%	1.71%	0.26%	72.51%	22.71%	0.46%						100.00%
106	ROCKVILLE	143,864	149,287	2,106	3,000,850	604,575	0	0	0	0	0	0	3,900,682
3.58%	%sector of county sector	0.44%	1.62%	0.01%	3.24%	2.48%							0.40%
	%sector of municipality	3.69%	3.83%	0.05%	76.93%	15.50%							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												
1,662	Total Municipalities	5,084,645	2,674,097	3,640,050	67,025,439	20,543,957	269,486	0	61,595	0	0	0	99,299,267
56.15%	%all municip.sectors of cnty	15.51%	29.03%	16.57%	72.31%	84.41%	100.00%		0.01%				10.11%