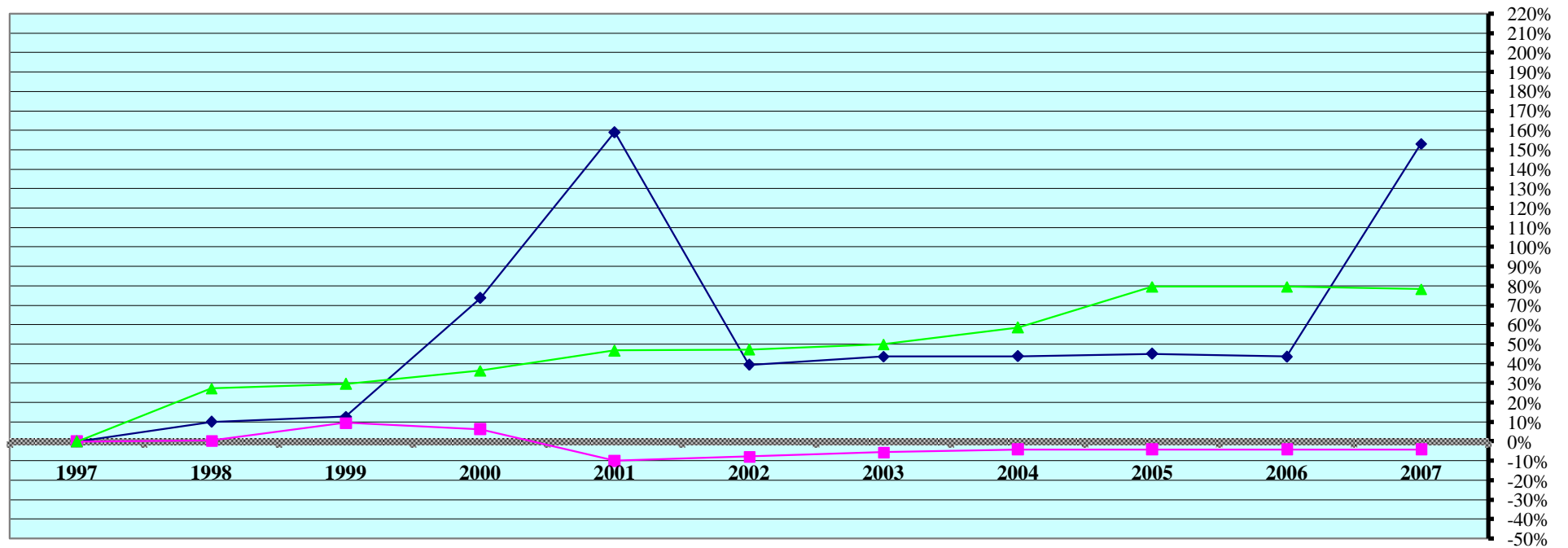


### REAL PROPERTY VALUATIONS - Cumulative %Change 1997-2007



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
1997	1,102,980	--	--	--	201,310	--	--	--	49,809,765	--	--	--
1998	1,214,581	111,601	10.12%	10.12%	202,371	1,061	0.53%	0.53%	63,430,955	13,621,190	27.35%	27.35%
1999	1,244,851	30,270	2.49%	12.86%	220,819	18,448	9.12%	9.69%	64,606,945	1,175,990	1.85%	29.71%
2000	1,916,538	671,687	53.96%	73.76%	214,055	-6,764	-3.06%	6.33%	67,968,240	3,361,295	5.20%	36.46%
2001	2,856,149	939,611	49.03%	158.95%	181,228	-32,827	-15.34%	-9.98%	73,120,450	5,152,210	7.58%	46.80%
2002	1,538,231	-1,317,918	-46.14%	39.46%	185,855	4,627	2.55%	-7.68%	73,364,895	244,445	0.33%	47.29%
2003	1,585,395	47,164	3.07%	43.74%	190,343	4,488	2.41%	-5.45%	74,698,087	1,333,192	1.82%	49.97%
2004	1,586,894	1,499	0.09%	43.87%	193,042	2,699	1.42%	-4.11%	79,051,723	4,353,636	5.83%	58.71%
2005	1,600,041	13,147	0.83%	45.07%	193,042	0	0.00%	-4.11%	89,466,050	10,414,327	13.17%	79.62%
2006	1,584,034	-16,007	-1.00%	43.61%	193,042	0	0.00%	-4.11%	89,478,072	12,022	0.01%	79.64%
2007	2,790,976	1,206,942	76.19%	153.04%	193,042	0	0.00%	-4.11%	88,860,329	-617,743	-0.69%	78.40%

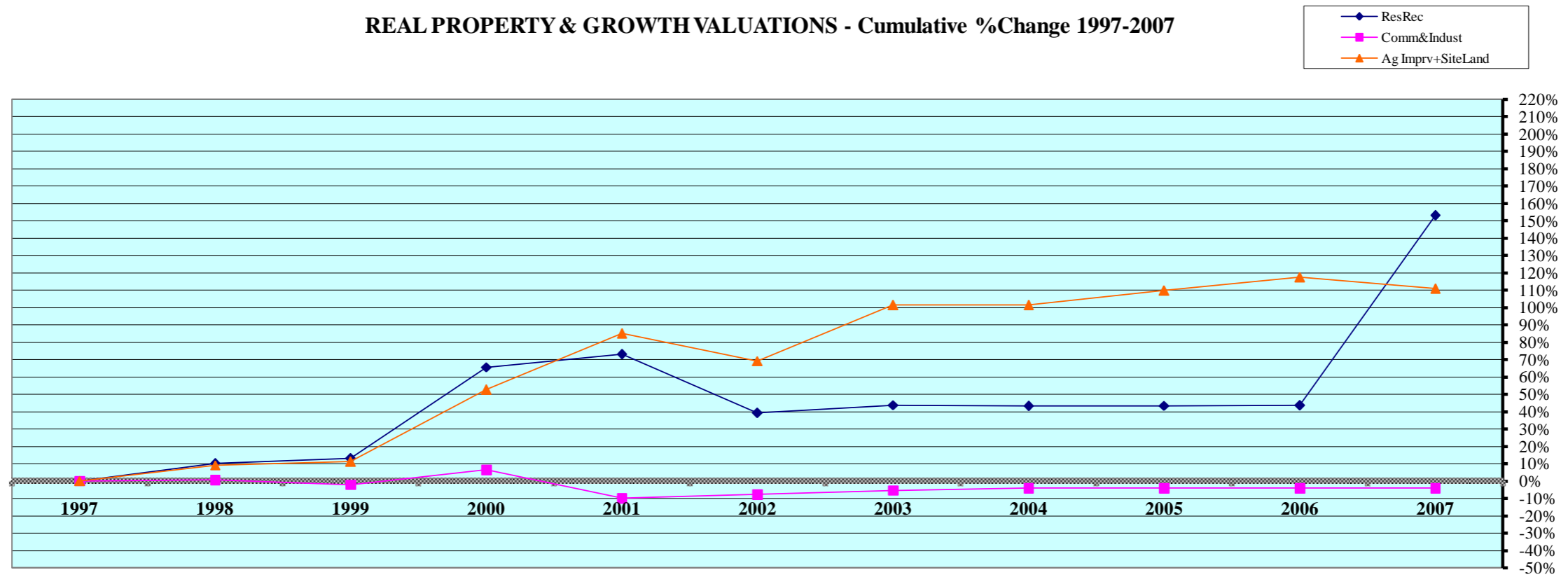
Rate Ann. %chg: Resid & Rec. **9.73%**      Comm & Indust **-0.42%**      Agric. Land **5.96%**

Cnty# **4**  
County **BANNER**

FL area **1**

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1997-2007**



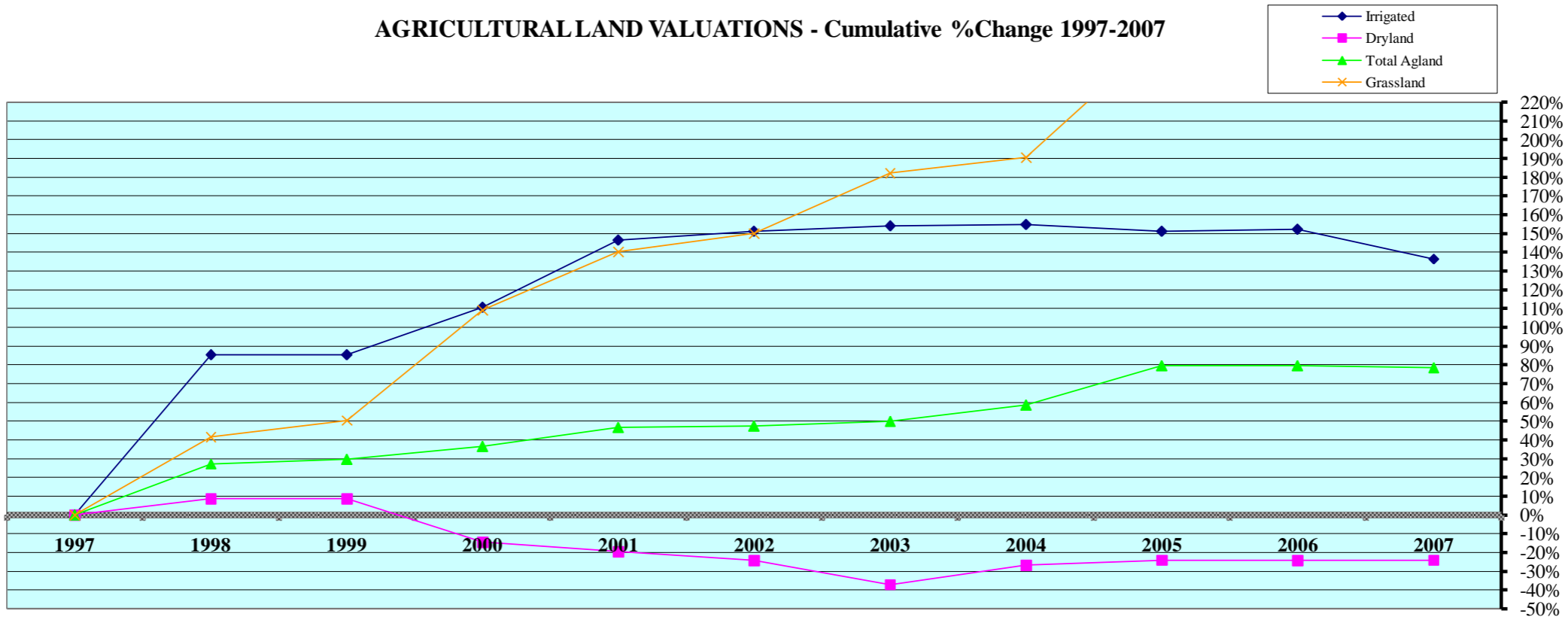
Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1997	1,102,980	89,131	8.08%	1,013,849	--	--	201,310	0	0.00%	201,310	--	--
1998	1,214,581	1,753	0.14%	1,212,828	9.96%	9.96%	202,371	0	0.00%	202,371	0.53%	0.53%
1999	1,244,851	0	0.00%	1,244,851	2.49%	12.86%	220,819	23,868	10.81%	196,951	-2.68%	-2.17%
2000	1,916,538	90,908	4.74%	1,825,630	46.65%	65.52%	214,055	0	0.00%	214,055	-3.06%	6.33%
2001	2,856,149	947,239	33.16%	1,908,910	-0.40%	73.07%	181,228	0	0.00%	181,228	-15.34%	-9.98%
2002	1,538,231	2,300	0.15%	1,535,931	-46.22%	39.25%	185,855	0	0.00%	185,855	2.55%	-7.68%
2003	1,585,395	0	0.00%	1,585,395	3.07%	43.74%	190,343	0	0.00%	190,343	2.41%	-5.45%
2004	1,586,894	7,141	0.45%	1,579,753	-0.36%	43.23%	193,042	0	0.00%	193,042	1.42%	-4.11%
2005	1,600,041	19,305	1.21%	1,580,736	-0.39%	43.32%	193,042	0	0.00%	193,042	0.00%	-4.11%
2006	1,584,034	0	0.00%	1,584,034	-1.00%	43.61%	193,042	0	0.00%	193,042	0.00%	-4.11%
2007	2,790,976	0	0.00%	2,790,976	76.19%	153.04%	193,042	0	0.00%	193,042	0.00%	-4.11%
Rate Ann%chg	<b>9.73%</b>		Resid & Rec. w/o growth			<b>9.00%</b>	<b>-0.42%</b>		C & I w/o growth			<b>-1.42%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value					
1997	4,790,042	4,457,819	9,247,861	183,948	1.99%	9,063,913	--	--
1998	5,467,887	4,844,317	10,312,204	217,723	2.11%	10,094,481	9.15%	9.15%
1999	5,818,372	4,853,398	10,671,770	389,960	3.65%	10,281,810	-0.29%	11.18%
2000	9,725,593	4,878,467	14,604,060	496,029	3.40%	14,108,031	32.20%	52.55%
2001	12,458,865	4,719,329	17,178,194	66,504	0.39%	17,111,690	17.17%	85.03%
2002	11,436,058	4,459,998	15,896,056	246,196	1.55%	15,649,860	-8.90%	69.23%
2003	14,681,994	3,954,380	18,636,374	0	0.00%	18,636,374	17.24%	101.52%
2004	15,113,931	4,043,285	19,157,216	538,890	2.81%	18,618,326	-0.10%	101.33%
2005	15,905,929	4,177,574	20,083,503	694,165	3.46%	19,389,338	1.21%	109.66%
2006	16,058,347	4,177,082	20,235,429	119,693	0.59%	20,115,736	0.16%	117.52%
2007	15,488,937	4,161,380	19,650,317	144,657	0.74%	19,505,660	-3.61%	110.92%
Rate Ann%chg	<b>12.45%</b>	<b>-0.69%</b>	<b>7.83%</b>	Ag Imprv+Site w/o growth		<b>6.42%</b>		

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste & other agland, excludes farmsite land. Real Prop Growth = value attributable to new construction, additions to existing buildings, and any improvements for real property which increase the value of such property.

Sources:  
 Value; 1997 - 2007 CTL  
 Growth Value; 1997-2007 Abstract of Asmnt Rpt.  
 NE Dept. of Revenue Property Assessment Division  
 Prepared as of 03/01/2008

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1997-2007



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
1997	5,513,215	--	--	--	29,426,345	--	--	--	14,820,275	--	--	--
1998	10,223,920	4,710,705	85.44%	85.44%	31,964,595	2,538,250	8.63%	8.63%	20,968,075	6,147,800	41.48%	41.48%
1999	10,226,090	2,170	0.02%	85.48%	31,961,315	-3,280	-0.01%	8.61%	22,305,915	1,337,840	6.38%	50.51%
2000	11,619,620	1,393,530	13.63%	110.76%	25,210,405	-6,750,910	-21.12%	-14.33%	31,026,710	8,720,795	39.10%	109.35%
2001	13,593,185	1,973,565	16.98%	146.56%	23,707,390	-1,503,015	-5.96%	-19.43%	35,617,550	4,590,840	14.80%	140.33%
2002	13,843,200	250,015	1.84%	151.09%	22,277,615	-1,429,775	-6.03%	-24.29%	37,057,070	1,439,520	4.04%	150.04%
2003	14,005,160	161,960	1.17%	154.03%	18,521,413	-3,756,202	-16.86%	-37.06%	41,827,701	4,770,631	12.87%	182.23%
2004	14,044,774	39,614	0.28%	154.75%	21,531,516	3,010,103	16.25%	-26.83%	43,084,070	1,256,369	3.00%	190.71%
2005	13,842,531	-202,243	-1.44%	151.08%	22,364,721	833,205	3.87%	-24.00%	52,776,598	9,692,528	22.50%	256.11%
2006	13,905,937	63,406	0.46%	152.23%	22,342,930	-21,791	-0.10%	-24.07%	52,747,880	-28,718	-0.05%	255.92%
2007	13,041,444	-864,493	-6.22%	136.55%	22,360,091	17,161	0.08%	-24.01%	52,954,122	206,242	0.39%	257.31%

Rate Ann.%chg: Irrigated **8.99%** Dryland **-2.71%** Grassland **13.58%**

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
1997	--	--	--	--	49,930	--	--	--	49,809,765	--	--	--
1998	--	--	--	--	274,365	224,435	449.50%	449.50%	63,430,955	13,621,190	27.35%	27.35%
1999	--	--	--	--	113,625	-160,740	-58.59%	127.57%	64,606,945	1,175,990	1.85%	29.71%
2000	--	--	--	--	111,505	-2,120	-1.87%	123.32%	67,968,240	3,361,295	5.20%	36.46%
2001	--	--	--	--	202,325	90,820	81.45%	305.22%	73,120,450	5,152,210	7.58%	46.80%
2002	--	--	--	--	187,010	-15,315	-7.57%	274.54%	73,364,895	244,445	0.33%	47.29%
2003	93,917	n/a	n/a	n/a	249,896	n/a	n/a	n/a	74,698,087	1,333,192	1.82%	49.97%
2004	93,905	-12	-0.01%	-0.01%	297,458	47,562	19.03%	19.03%	79,051,723	4,353,636	5.83%	58.71%
2005	126,197	32,292	34.39%	34.37%	356,003	58,545	19.68%	42.46%	89,466,050	10,414,327	13.17%	79.62%
2006	126,256	59	0.05%	34.43%	355,069	-934	-0.26%	42.09%	89,478,072	12,022	0.01%	79.64%
2007	126,128	-128	-0.10%	34.30%	378,544	23,475	6.61%	51.48%	88,860,329	-617,743	-0.69%	78.40%

Cnty# **4** County **BANNER** FL area **1** Rate Ann.%chg: Total Agric Land **5.96%**

(1) Prior to 2003, waste land data was reported with other agland due to CTL reporting form structure; Beginning 2003 waste land isolated from other agland.

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1997-2007 (from Abstracts)<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
1997	5,498,380	25,443	216	--	--	29,524,090	169,792	174	--	--	14,787,425	242,996	61	--	--
1998	10,243,950	25,834	397	83.80%	83.80%	32,004,605	166,486	192	10.34%	10.34%	21,066,970	230,017	92	50.82%	50.82%
1999	10,226,090	25,795	396	-0.25%	83.33%	31,957,450	166,223	192	0.00%	10.34%	22,310,040	246,358	91	-1.09%	49.18%
2000	11,681,895	25,836	452	14.14%	109.26%	25,514,625	124,806	204	6.25%	17.24%	30,800,730	289,697	106	16.48%	73.77%
2001	13,117,580	24,656	532	17.70%	146.30%	23,644,640	129,811	182	-10.78%	4.60%	35,611,135	306,739	116	9.43%	90.16%
2002	13,434,595	25,273	532	0.00%	146.30%	22,277,975	121,831	183	0.55%	5.17%	36,892,840	313,767	118	1.72%	93.44%
2003	14,007,678	26,723	524	-1.50%	142.59%	18,521,321	121,251	153	-16.39%	-12.07%	41,831,969	313,712	133	12.71%	118.03%
2004	14,044,774	26,779	524	0.09%	142.81%	21,531,516	121,074	178	16.23%	2.21%	43,086,832	313,762	137	3.25%	125.12%
2005	13,964,449	26,956	518	-1.23%	139.83%	22,371,740	119,242	188	5.50%	7.83%	52,737,173	315,276	167	21.81%	174.22%
2006	13,905,936	26,819	519	0.09%	140.05%	22,343,493	119,054	188	0.03%	7.86%	52,658,886	314,718	167	0.03%	174.30%
2007	13,091,256	25,291	518	-0.17%	139.65%	22,367,913	119,153	188	0.03%	7.89%	52,827,651	315,866	167	-0.04%	174.18%

Rate Ann.%chg AvgVal/Acre:

**9.13%**

**0.76%**

**10.61%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
1997						49,955	6,474	8	--		49,859,850	444,706	112	--	--
1998						274,860	23,384	12	50.00%		63,590,385	445,720	143	27.68%	27.68%
1999						113,495	7,250	16	33.33%		64,607,075	445,626	145	1.40%	29.46%
2000						112,665	7,259	16	0.00%		68,109,915	447,598	152	4.83%	35.71%
2001						195,170	8,709	22	37.50%		72,568,525	469,915	154	1.32%	37.50%
2002						97,815	6,426	15	-31.82%		72,703,225	467,297	156	1.30%	39.29%
2003	93,222	6,180	15	n/a	n/a	259,897	4,933	53	n/a	n/a	74,714,087	472,799	158	1.28%	41.07%
2004	93,191	6,207	15	0.10%	n/a	297,458	1,893	157	196.47%	n/a	79,053,771	469,715	168	6.52%	50.27%
2005	125,386	6,269	20	33.20%	n/a	327,088	2,189	149	-4.92%	n/a	89,525,836	469,932	191	13.19%	70.10%
2006	125,544	6,277	20	0.00%	n/a	332,138	2,199	151	1.08%	n/a	89,365,997	469,068	191	0.01%	70.11%
2007	125,791	6,290	20	0.00%	n/a	378,588	2,712	140	-7.55%	n/a	88,791,199	469,311	189	-0.69%	68.92%

**4**  
**BANNER**

FL area **1**

Rate Ann.%chg AvgVal/Acre:

**5.38%**

(1) Valuations on Abstracts vs CTL will vary due to different reporting dates (2) Prior to 2003, waste land data was reported with other agland; Beginning 2003 waste land isolated from other agland  
source: 1997 - 2007 Abstracts Agland Assessment Level 80% for 1997-2006; 75% for 2007 NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2008

