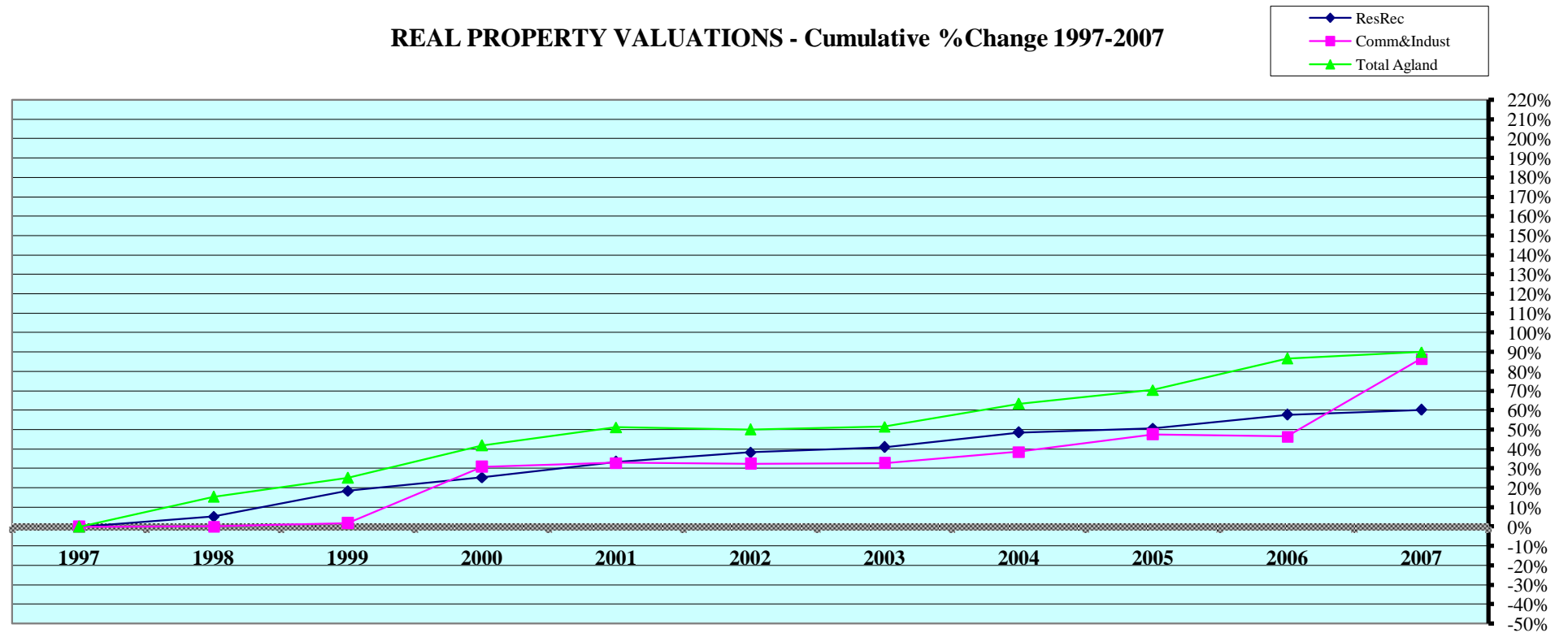


### REAL PROPERTY VALUATIONS - Cumulative %Change 1997-2007



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	94,241,175	--	--	--	18,395,175	--	--	--	220,798,445	--	--	--
1998	99,155,869	4,914,694	5.22%	5.22%	18,443,730	48,555	0.26%	0.26%	254,811,555	34,013,110	15.40%	15.40%
1999	111,663,759	12,507,890	12.61%	18.49%	18,744,515	300,785	1.63%	1.90%	276,701,340	21,889,785	8.59%	25.32%
2000	118,233,775	6,570,016	5.88%	25.46%	24,091,250	5,346,735	28.52%	30.97%	313,259,415	36,558,075	13.21%	41.88%
2001	125,678,260	7,444,485	6.30%	33.36%	24,469,125	377,875	1.57%	33.02%	333,972,935	20,713,520	6.61%	51.26%
2002	130,403,780	4,725,520	3.76%	38.37%	24,379,835	-89,290	-0.36%	32.53%	331,616,795	-2,356,140	-0.71%	50.19%
2003	132,903,675	2,499,895	1.92%	41.03%	24,428,325	48,490	0.20%	32.80%	334,667,760	3,050,965	0.92%	51.57%
2004	140,035,544	7,131,869	5.37%	48.59%	25,514,410	1,086,085	4.45%	38.70%	360,582,520	25,914,760	7.74%	63.31%
2005	141,933,069	1,897,525	1.36%	50.61%	27,144,923	1,630,513	6.39%	47.57%	376,372,600	15,790,080	4.38%	70.46%
2006	148,591,018	6,657,949	4.69%	57.67%	26,963,540	-181,383	-0.67%	46.58%	412,180,630	35,808,030	9.51%	86.68%
2007	150,958,662	2,367,644	1.59%	60.18%	34,314,850	7,351,310	27.26%	86.54%	419,546,355	7,365,725	1.79%	90.01%

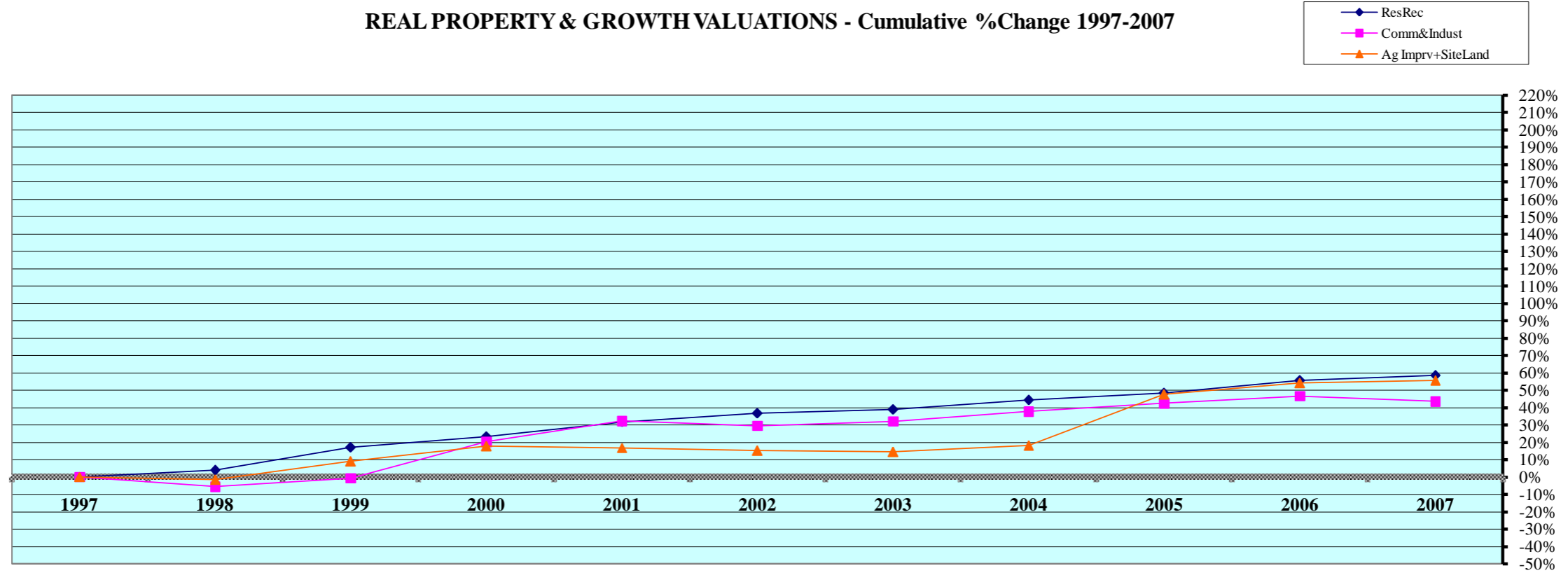
Rate Ann. %chg:      Resid & Rec. **4.82%**      Comm & Indust **6.43%**      Agric. Land **6.63%**

Cnty# **11**  
County **BURT**

FL area **6**

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.  
Source: 1997 - 2007 Certificate of Taxes Levied Reports CTL      NE Dept. of Revenue Property Assessment Division      Prepared as of 03/01/2008

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



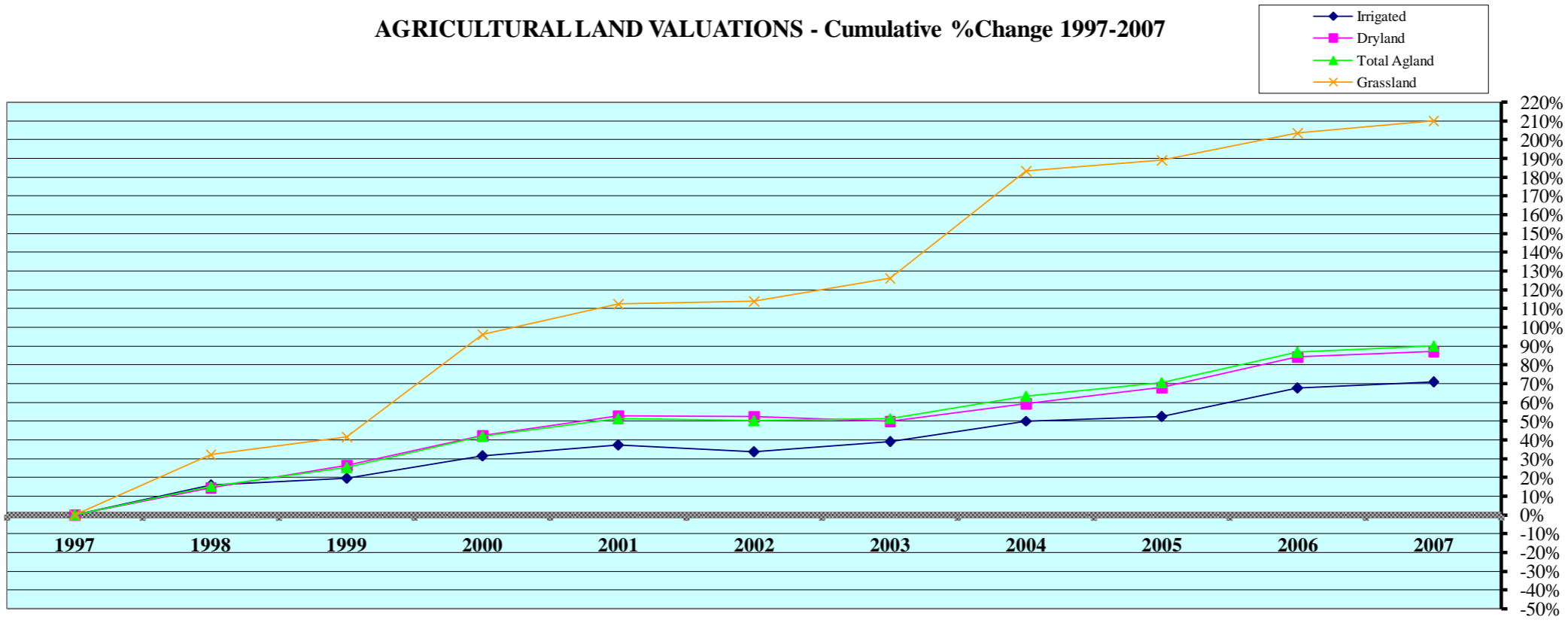
Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1997	94,241,175	1,067,145	1.13%	93,174,030	--	--	18,395,175	567,425	3.08%	17,827,750	--	--
1998	99,155,869	1,417,895	1.43%	97,737,974	3.71%	3.71%	18,443,730	1,087,255	5.89%	17,356,475	-5.65%	-5.65%
1999	111,663,759	1,443,410	1.29%	110,220,349	11.16%	16.96%	18,744,515	478,710	2.55%	18,265,805	-0.96%	-0.70%
2000	118,233,775	2,312,590	1.96%	115,921,185	3.81%	23.00%	24,091,250	1,965,610	8.16%	22,125,640	18.04%	20.28%
2001	125,678,260	1,567,950	1.25%	124,110,310	4.97%	31.69%	24,469,125	127,505	0.52%	24,341,620	1.04%	32.33%
2002	130,403,780	1,696,095	1.30%	128,707,685	2.41%	36.57%	24,379,835	563,285	2.31%	23,816,550	-2.67%	29.47%
2003	132,903,675	1,980,400	1.49%	130,923,275	0.40%	38.92%	24,428,325	131,015	0.54%	24,297,310	-0.34%	32.09%
2004	140,035,544	4,045,285	2.89%	135,990,259	2.32%	44.30%	25,514,410	193,385	0.76%	25,321,025	3.65%	37.65%
2005	141,933,069	2,139,510	1.51%	139,793,559	-0.17%	48.34%	27,144,923	940,085	3.46%	26,204,838	2.71%	42.45%
2006	148,591,018	1,926,957	1.30%	146,664,061	3.33%	55.63%	26,963,540	0	0.00%	26,963,540	-0.67%	46.58%
2007	150,958,662	1,767,751	1.17%	149,190,911	0.40%	58.31%	34,314,850	7,921,850	23.09%	26,393,000	-2.12%	43.48%
Rate Ann%chg	4.82%		Resid & Rec. w/o growth			3.23%	6.43%		C & I w/o growth			1.30%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwell & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
1997	30,435,550	19,490,065	49,925,615	1,525,345	3.06%	--	--
1998	30,776,305	19,934,780	50,711,085	1,531,955	3.02%	-1.50%	-1.50%
1999	35,259,130	19,773,125	55,032,255	694,530	1.26%	7.15%	8.84%
2000	41,212,510	18,519,775	59,732,285	950,785	1.59%	6.81%	17.74%
2001	40,430,695	18,493,590	58,924,285	612,715	1.04%	-2.38%	16.80%
2002	39,904,090	18,291,345	58,195,435	731,450	1.26%	-2.48%	15.10%
2003	39,747,945	18,333,035	58,080,980	1,034,810	1.78%	-1.97%	14.26%
2004	40,502,700	20,854,805	61,357,505	2,407,915	3.92%	1.50%	18.07%
2005	50,741,730	23,475,912	74,217,642	579,560	0.78%	20.01%	47.50%
2006	51,090,425	27,071,839	78,162,264	1,197,198	1.53%	3.70%	54.16%
2007	51,087,540	27,022,175	78,109,715	457,660	0.59%	-0.65%	55.54%
Rate Ann%chg	5.32%	3.32%	4.58%	Ag Imprv+Site w/o growth		3.02%	

(1) Resid. & Recreat. excludes agdwell & 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	52,146,725	--	--	--	160,346,640	--	--	--	8,201,955	--	--	--
1998	60,499,760	8,353,035	16.02%	16.02%	183,369,690	23,023,050	14.36%	14.36%	10,833,690	2,631,735	32.09%	32.09%
1999	62,393,150	1,893,390	3.13%	19.65%	202,562,840	19,193,150	10.47%	26.33%	11,611,225	777,535	7.18%	41.57%
2000	68,618,030	6,224,880	9.98%	31.59%	228,371,150	25,808,310	12.74%	42.42%	16,088,690	4,477,465	38.56%	96.16%
2001	71,528,290	2,910,260	4.24%	37.17%	244,826,245	16,455,095	7.21%	52.69%	17,433,320	1,344,630	8.36%	112.55%
2002	69,641,595	-1,886,695	-2.64%	33.55%	244,246,485	-579,760	-0.24%	52.32%	17,543,330	110,010	0.63%	113.89%
2003	72,558,505	2,916,910	4.19%	39.14%	240,609,435	-3,637,050	-1.49%	50.06%	18,545,980	1,002,650	5.72%	126.12%
2004	78,262,945	5,704,440	7.86%	50.08%	255,378,585	14,769,150	6.14%	59.27%	23,233,625	4,687,645	25.28%	183.27%
2005	79,476,750	1,213,805	1.55%	52.41%	269,233,845	13,855,260	5.43%	67.91%	23,713,775	480,150	2.07%	189.12%
2006	87,486,690	8,009,940	10.08%	67.77%	295,465,480	26,231,635	9.74%	84.27%	24,898,930	1,185,155	5.00%	203.57%
2007	89,097,820	1,611,130	1.84%	70.86%	299,930,345	4,464,865	1.51%	87.05%	25,430,745	531,815	2.14%	210.06%

Rate Ann.%chg: Irrigated **5.50%** Dryland **6.46%** Grassland **11.98%**

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		--	--	--	103,125	--	--	--	220,798,445	--	--	--
1998		--	--	--	108,415	5,290	5.13%	5.13%	254,811,555	34,013,110	15.40%	15.40%
1999		--	--	--	134,125	25,710	23.71%	30.06%	276,701,340	21,889,785	8.59%	25.32%
2000		--	--	--	181,545	47,420	35.36%	76.04%	313,259,415	36,558,075	13.21%	41.88%
2001		--	--	--	185,080	3,535	1.95%	79.47%	333,972,935	20,713,520	6.61%	51.26%
2002		--	--	--	185,385	305	0.16%	79.77%	331,616,795	-2,356,140	-0.71%	50.19%
2003	159,245	n/a	n/a	n/a	2,794,595	n/a	n/a	n/a	334,667,760	3,050,965	0.92%	51.57%
2004	178,115	18,870	11.85%	11.85%	3,529,250	734,655	26.29%	26.29%	360,582,520	25,914,760	7.74%	63.31%
2005	174,465	-3,650	-2.05%	9.56%	3,773,765	244,515	6.93%	35.04%	376,372,600	15,790,080	4.38%	70.46%
2006	180,140	5,675	3.25%	13.12%	4,149,390	375,625	9.95%	48.48%	412,180,630	35,808,030	9.51%	86.68%
2007	177,535	-2,605	-1.45%	11.49%	4,909,910	760,520	18.33%	75.69%	419,546,355	7,365,725	1.79%	90.01%

Cnty# **11** County **BURT** FL area **6** Rate Ann.%chg: Total Agric Land **6.63%**

(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.  
 Source: 1997 - 2007 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2008

**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	52,146,725	53,932	967	--	--	160,441,670	201,555	796	--	--	8,222,200	32,905	250	--	--
1998	60,628,865	54,154	1,120	15.82%	15.82%	183,356,135	201,026	912	14.57%	14.57%	10,832,715	32,792	330	32.00%	32.00%
1999	62,430,955	54,161	1,153	2.95%	19.23%	202,456,930	200,978	1,007	10.42%	26.51%	11,717,685	32,693	358	8.48%	43.20%
2000	68,896,645	54,101	1,273	10.41%	31.64%	231,608,675	201,157	1,151	14.30%	44.60%	13,166,650	32,438	406	13.41%	62.40%
2001	73,494,320	54,223	1,355	6.44%	40.12%	245,180,960	197,522	1,241	7.82%	55.90%	16,703,855	36,429	459	13.05%	83.60%
2002	69,641,595	53,624	1,299	-4.13%	34.33%	244,593,110	196,971	1,242	0.08%	56.03%	17,564,800	37,556	468	1.96%	87.20%
2003	72,059,435	55,424	1,300	0.08%	34.44%	241,358,320	193,337	1,248	0.48%	56.78%	21,006,165	39,754	528	12.82%	111.20%
2004	78,332,290	56,820	1,379	6.05%	42.57%	255,399,065	188,678	1,354	8.46%	70.05%	26,714,385	43,683	612	15.82%	144.62%
2005	79,420,580	56,738	1,400	1.54%	44.75%	269,423,340	188,886	1,426	5.38%	79.19%	23,725,455	34,626	685	12.04%	174.08%
2006	87,364,205	56,968	1,534	9.56%	58.59%	295,759,210	188,300	1,571	10.12%	97.32%	24,859,580	34,857	713	4.08%	185.27%
2007	89,652,705	57,244	1,566	2.13%	61.96%	301,373,845	187,704	1,606	2.22%	101.71%	25,238,150	34,845	724	1.56%	189.72%

Rate Ann.%chg AvgVal/Acre:

**4.94%**

**7.27%**

**11.22%**

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						105,665	4,232	25	--		220,916,260	292,624	755	--	--
1998						104,050	4,168	25	0.00%		254,921,765	292,141	873	15.63%	15.63%
1999						130,380	4,347	30	20.00%		276,735,950	292,178	947	8.48%	25.43%
2000						176,255	4,478	39	30.00%		313,848,225	292,174	1,074	13.41%	42.25%
2001						182,110	4,609	40	2.56%		335,561,245	292,783	1,146	6.70%	51.79%
2002						185,175	4,695	39	-2.50%		331,984,680	292,846	1,134	-1.05%	50.20%
2003	161,345	4,098	39	n/a	n/a	11,025	55	200	n/a	n/a	334,596,290	292,668	1,143	0.79%	51.39%
2004	177,255	3,366	53	35.02%	n/a	16,330	74	220	10.01%	n/a	360,639,325	292,621	1,232	7.83%	63.24%
2005	174,465	3,309	53	0.12%	n/a	3,774,205	9,176	411	86.94%	n/a	376,518,045	292,735	1,286	4.36%	70.36%
2006	182,250	3,309	55	4.47%	n/a	4,126,090	9,189	449	9.16%	n/a	412,291,335	292,623	1,409	9.54%	86.62%
2007	179,145	3,252	55	0.00%	n/a	4,380,405	9,722	451	0.35%	n/a	420,824,250	292,767	1,437	2.02%	90.38%

**11**  
**BURT**

FL area **6**

Rate Ann.%chg AvgVal/Acre:

**6.65%**

(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

**2007 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
7,791	BURT	26,361,332	8,039,102	5,690,804	145,883,569	26,357,870	7,956,980	5,075,093	419,546,355	51,087,540	27,022,175	0	723,020,820
<i>cnty sectorvalue % of total value:</i>		3.65%	1.11%	0.79%	20.18%	3.65%	1.10%	0.70%	58.03%	7.07%	3.74%		100.00%

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
241	CRAIG	77,789	63,509	2,408	2,792,055	292,060	0	0	0	0	0	0	3,227,821
3.09%	<i>%sector of county sector</i>	0.30%	0.79%	0.04%	1.91%	1.11%							0.45%
	<i>%sector of municipality</i>	2.41%	1.97%	0.07%	86.50%	9.05%							100.00%
618	DECATUR	447,493	50,528	0	9,807,370	1,466,635	0	337,805	105,710	0	0	0	12,215,541
7.93%	<i>%sector of county sector</i>	1.70%	0.63%		6.72%	5.56%		6.66%	0.03%				1.69%
	<i>%sector of municipality</i>	3.66%	0.41%		80.29%	12.01%		2.77%	0.87%				100.00%
963	LYONS	1,438,819	301,552	347,180	18,431,343	3,564,115	462,775	0	2,950	5,140	0	0	24,553,874
12.36%	<i>%sector of county sector</i>	5.46%	3.75%	6.10%	12.63%	13.52%	5.82%		0.00%	0.01%			3.40%
	<i>%sector of municipality</i>	5.86%	1.23%	1.41%	75.06%	14.52%	1.88%		0.01%	0.02%			100.00%
1,367	OAKLAND	1,708,779	463,588	289,135	29,887,265	5,876,565	174,545	0	0	0	0	0	38,399,877
17.55%	<i>%sector of county sector</i>	6.48%	5.77%	5.08%	20.49%	22.30%	2.19%						5.31%
	<i>%sector of municipality</i>	4.45%	1.21%	0.75%	77.83%	15.30%	0.45%						100.00%
1,892	TEKAMAH	1,893,624	1,973,215	54,952	46,694,245	9,283,490	219,725	0	80,335	0	0	0	60,199,586
24.28%	<i>%sector of county sector</i>	7.18%	24.55%	0.97%	32.01%	35.22%	2.76%		0.02%				8.33%
	<i>%sector of municipality</i>	3.15%	3.28%	0.09%	77.57%	15.42%	0.36%		0.13%				100.00%
5,081	<b>Total Municipalities</b>	<b>5,566,504</b>	<b>2,852,392</b>	<b>693,675</b>	<b>107,612,278</b>	<b>20,482,865</b>	<b>857,045</b>	<b>337,805</b>	<b>188,995</b>	<b>5,140</b>	<b>0</b>	<b>0</b>	<b>138,596,699</b>
65.22%	<i>%all municip.sect of cnty</i>	21.12%	35.48%	12.19%	73.77%	77.71%	10.77%	6.66%	0.05%	0.01%			19.17%

Cnty#	County
11	BURT

Sources: 2007 Certificate of Taxes Levied CTL, 2000 US Census; Dec2007 Municipality Pop. per Research Division Dept. of Revenue Property Assessment Division Prepared as of 03/01/2008  
 FL area 6