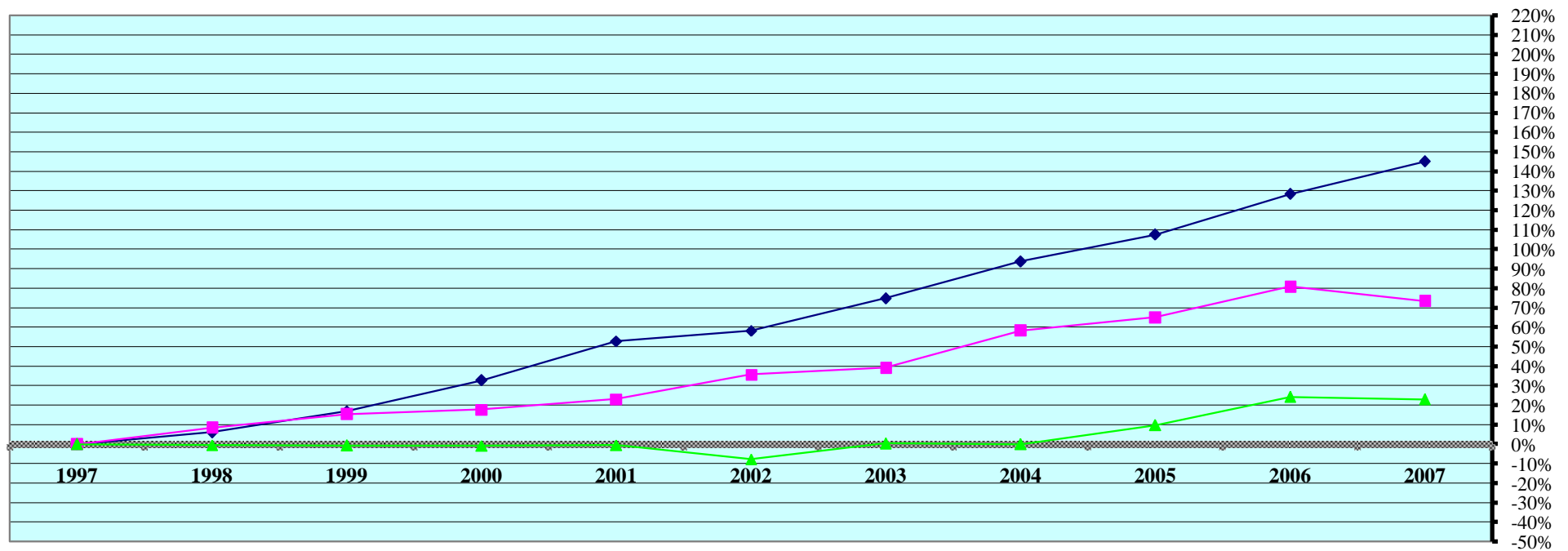


REAL PROPERTY VALUATIONS - Cumulative %Change 1997-2007



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
1997	540,495,847	--	--	--	94,642,434	--	--	--	284,492,431	--	--	--
1998	573,462,412	32,966,565	6.10%	6.10%	102,697,822	8,055,388	8.51%	8.51%	283,343,959	-1,148,472	-0.40%	-0.40%
1999	631,678,255	58,215,843	10.15%	16.87%	109,244,027	6,546,205	6.37%	15.43%	282,831,801	-512,158	-0.18%	-0.58%
2000	717,760,974	86,082,719	13.63%	32.80%	111,563,181	2,319,154	2.12%	17.88%	282,433,847	-397,954	-0.14%	-0.72%
2001	826,050,798	108,289,824	15.09%	52.83%	116,631,421	5,068,240	4.54%	23.23%	283,299,112	865,265	0.31%	-0.42%
2002	854,950,488	28,899,690	3.50%	58.18%	128,574,180	11,942,759	10.24%	35.85%	262,815,009	-20,484,103	-7.23%	-7.62%
2003	944,915,798	89,965,310	10.52%	74.82%	131,779,638	3,205,458	2.49%	39.24%	285,729,688	22,914,679	8.72%	0.43%
2004	1,047,132,282	102,216,484	10.82%	93.74%	149,808,960	18,029,322	13.68%	58.29%	284,760,470	-969,218	-0.34%	0.09%
2005	1,121,663,437	74,531,155	7.12%	107.52%	156,194,369	6,385,409	4.26%	65.04%	312,230,805	27,470,335	9.65%	9.75%
2006	1,233,705,665	112,042,228	9.99%	128.25%	171,128,443	14,934,074	9.56%	80.82%	353,782,895	41,552,090	13.31%	24.36%
2007	1,324,087,270	90,381,605	7.33%	144.98%	164,236,511	-6,891,932	-4.03%	73.53%	349,975,058	-3,807,837	-1.08%	23.02%

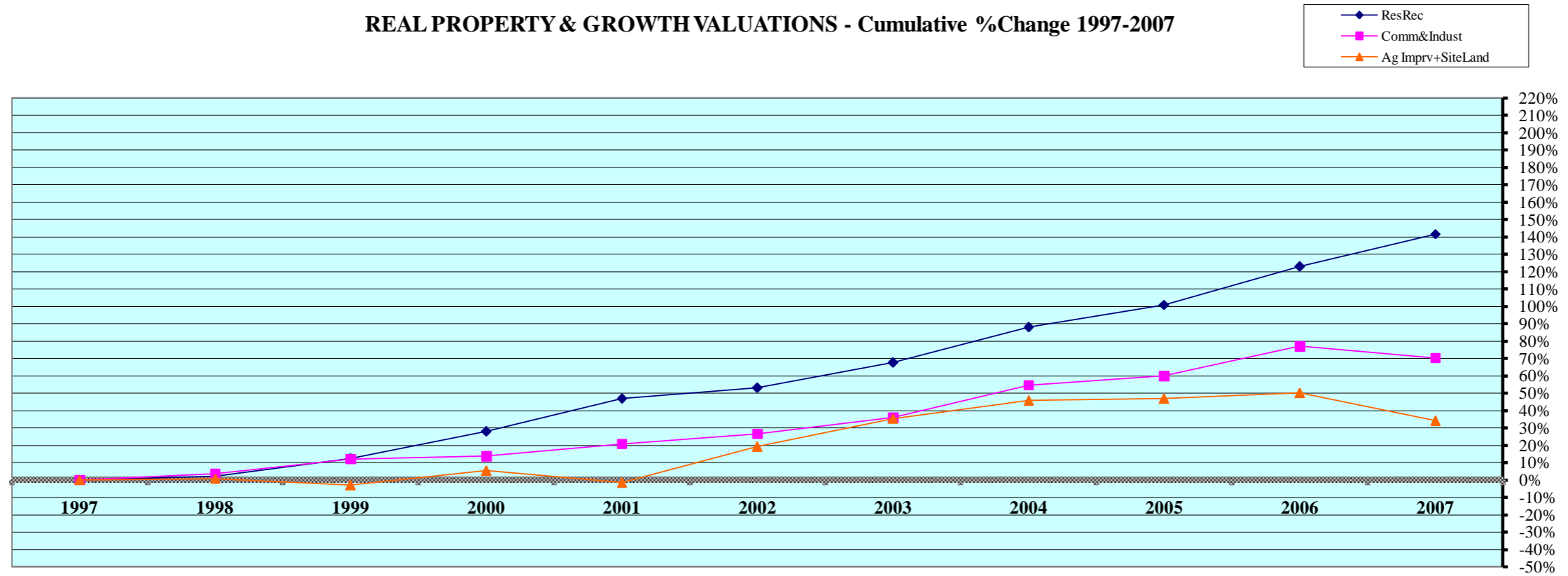
Rate Ann. %chg: Resid & Rec. **9.37%** Comm & Indust **5.67%** Agric. Land **2.09%**

Cnty# **13**
County **CASS**

FL area **9**

(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



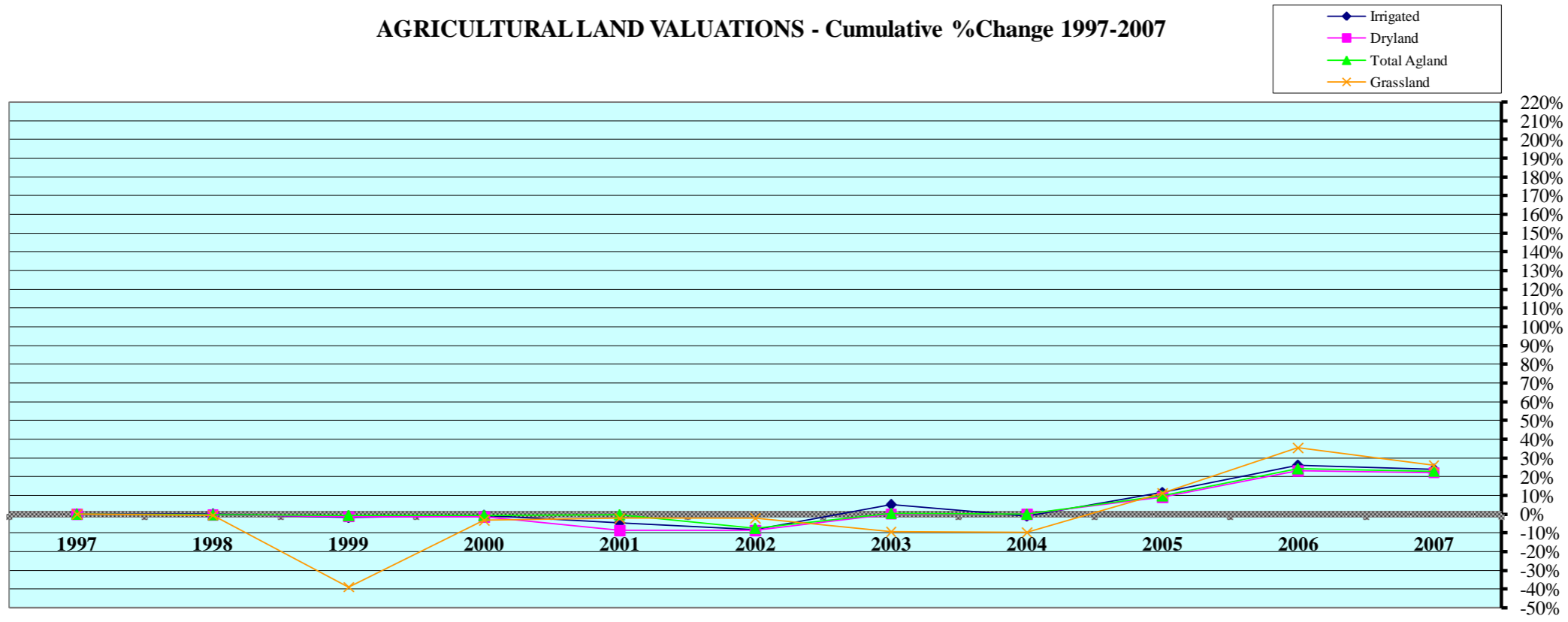
Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1997	540,495,847	21,885,190	4.05%	518,610,657	--	--	94,642,434	6,273,957	6.63%	88,368,477	--	--
1998	573,462,412	22,540,239	3.93%	550,922,173	1.93%	1.93%	102,697,822	4,674,483	4.55%	98,023,339	3.57%	3.57%
1999	631,678,255	25,707,631	4.07%	605,970,624	5.67%	12.11%	109,244,027	3,196,293	2.93%	106,047,734	3.26%	12.05%
2000	717,760,974	26,616,926	3.71%	691,144,048	9.41%	27.87%	111,563,181	3,924,932	3.52%	107,638,249	-1.47%	13.73%
2001	826,050,798	32,440,768	3.93%	793,610,030	10.57%	46.83%	116,631,421	2,322,030	1.99%	114,309,391	2.46%	20.78%
2002	854,950,488	27,349,977	3.20%	827,600,511	0.19%	53.12%	128,574,180	8,775,433	6.83%	119,798,747	2.72%	26.58%
2003	944,915,798	38,815,429	4.11%	906,100,369	5.98%	67.64%	131,779,638	3,226,947	2.45%	128,552,691	-0.02%	35.83%
2004	1,047,132,282	31,863,635	3.04%	1,015,268,647	7.45%	87.84%	149,808,960	3,475,527	2.32%	146,333,433	11.04%	54.62%
2005	1,121,663,437	36,242,287	3.23%	1,085,421,150	3.66%	100.82%	156,194,369	4,952,035	3.17%	151,242,334	0.96%	59.80%
2006	1,233,705,665	28,806,343	2.33%	1,204,899,322	7.42%	122.92%	171,128,443	3,604,380	2.11%	167,524,063	7.25%	77.01%
2007	1,324,087,270	18,136,271	1.37%	1,305,950,999	5.86%	141.62%	164,236,511	3,062,788	1.86%	161,173,723	-5.82%	70.30%
Rate Ann%chg	9.37%		Resid & Rec. w/o growth			5.81%	5.67%		C & I w/o growth			2.40%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agdwell & Homesite Value	Agoutbldg & 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
1997	74,311,373	28,953,722	103,265,095	1,920,515	1.86%	101,344,580	--	--
1998	74,376,726	30,831,274	105,208,000	1,152,636	1.10%	104,055,364	0.77%	0.77%
1999	74,690,864	28,853,582	103,544,446	3,541,961	3.42%	100,002,485	-4.95%	-3.16%
2000	80,917,269	29,386,911	110,304,180	1,584,741	1.44%	108,719,439	5.00%	5.28%
2001	80,323,721	24,499,473	104,823,194	3,253,975	3.10%	101,569,219	-7.92%	-1.64%
2002	93,988,339	31,536,492	125,524,831	2,469,744	1.97%	123,055,087	17.39%	19.16%
2003	110,220,752	32,992,895	143,213,647	3,493,731	2.44%	139,719,916	11.31%	35.30%
2004	116,650,869	35,297,096	151,947,965	1,620,943	1.07%	150,327,022	4.97%	45.57%
2005	117,520,200	35,817,248	153,337,448	1,878,237	1.22%	151,459,211	-0.32%	46.67%
2006	119,705,776	36,694,362	156,400,138	1,510,897	0.97%	154,889,241	1.01%	49.99%
2007	106,188,779	34,154,036	140,342,815	1,983,209	1.41%	138,359,606	-11.53%	33.98%
Rate Ann%chg	3.63%	1.67%	3.12%	Ag Imprv+Site w/o growth		1.57%		

(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	2,654,715	--	--	--	267,700,876	--	--	--	13,619,618	--	--	--
1998	2,654,715	0	0.00%	0.00%	266,709,838	-991,038	-0.37%	-0.37%	13,550,679	-68,939	-0.51%	-0.51%
1999	2,609,541	-45,174	-1.70%	-1.70%	264,402,592	-2,307,246	-0.87%	-1.23%	8,330,518	-5,220,161	-38.52%	-38.83%
2000	2,634,092	24,551	0.94%	-0.78%	264,010,860	-391,732	-0.15%	-1.38%	13,187,502	4,856,984	58.30%	-3.17%
2001	2,535,782	-98,310	-3.73%	-4.48%	244,839,013	-19,171,847	-7.26%	-8.54%	13,339,258	151,756	1.15%	-2.06%
2002	2,438,642	-97,140	-3.83%	-8.14%	244,603,305	-235,708	-0.10%	-8.63%	13,334,555	-4,703	-0.04%	-2.09%
2003	2,793,170	354,528	14.54%	5.22%	268,320,653	23,717,348	9.70%	0.23%	12,345,266	-989,289	-7.42%	-9.36%
2004	2,623,194	-169,976	-6.09%	-1.19%	267,609,388	-711,265	-0.27%	-0.03%	12,278,994	-66,272	-0.54%	-9.84%
2005	2,968,583	345,389	13.17%	11.82%	291,781,926	24,172,538	9.03%	9.00%	15,160,711	2,881,717	23.47%	11.32%
2006	3,350,453	381,870	12.86%	26.21%	329,682,860	37,900,934	12.99%	23.15%	18,439,142	3,278,431	21.62%	35.39%
2007	3,287,800	-62,653	-1.87%	23.85%	327,421,795	-2,261,065	-0.69%	22.31%	17,188,838	-1,250,304	-6.78%	26.21%

Rate Ann.%chg: Irrigated **2.16%** Dryland **2.03%** Grassland **2.35%**

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
1997	--	--	--	--	517,222	--	--	--	284,492,431	--	--	--
1998	--	--	--	--	428,727	-88,495	-17.11%	-17.11%	283,343,959	-1,148,472	-0.40%	-0.40%
1999	--	--	--	--	7,489,150	7,060,423	1646.83%	1347.96%	282,831,801	-512,158	-0.18%	-0.58%
2000	--	--	--	--	2,601,393	-4,887,757	-65.26%	402.95%	282,433,847	-397,954	-0.14%	-0.72%
2001	--	--	--	--	22,585,059	19,983,666	768.19%	4266.61%	283,299,112	865,265	0.31%	-0.42%
2002	--	--	--	--	2,438,507	-20,146,552	-89.20%	371.46%	262,815,009	-20,484,103	-7.23%	-7.62%
2003	416,341	n/a	n/a	n/a	1,854,258	n/a	n/a	n/a	285,729,688	22,914,679	8.72%	0.43%
2004	390,895	-25,446	-6.11%	-6.11%	1,857,999	3,741	0.20%	0.20%	284,760,470	-969,218	-0.34%	0.09%
2005	383,235	-7,660	-1.96%	-7.95%	1,936,350	78,351	4.22%	4.43%	312,230,805	27,470,335	9.65%	9.75%
2006	380,122	-3,113	-0.81%	-8.70%	1,930,318	-6,032	-0.31%	4.10%	353,782,895	41,552,090	13.31%	24.36%
2007	352,900	-27,222	-7.16%	-15.24%	1,723,725	-206,593	-10.70%	-7.04%	349,975,058	-3,807,837	-1.08%	23.02%

Cnty# **13** County **CASS** FL area **9** Rate Ann.%chg: Total Agric Land **2.09%**

(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)⁽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
1997	2,654,715	2,231	1,190	--	--	267,296,349	261,319	1,023	--	--	13,437,695	41,515	324	--	--
1998	2,654,715	2,231	1,190	0.00%	0.00%	266,868,604	260,490	1,024	0.10%	0.10%	13,620,550	41,499	328	1.23%	1.23%
1999	2,649,115	2,227	1,190	0.00%	0.00%	266,345,032	259,955	1,025	0.10%	0.20%	13,530,631	41,346	327	-0.30%	0.93%
2000	2,649,117	2,227	1,190	0.00%	0.00%	266,068,225	259,648	1,025	0.00%	0.20%	13,459,321	41,024	328	0.31%	1.23%
2001	2,497,527	2,263	1,104	-7.23%	-7.23%	243,463,266	257,511	945	-7.80%	-7.62%	13,185,287	39,994	330	0.61%	1.85%
2002	2,438,642	2,292	1,064	-3.62%	-10.59%	244,635,125	259,014	944	-0.11%	-7.72%	13,335,607	40,557	329	-0.30%	1.54%
2003	2,744,006	2,361	1,162	9.21%	-2.35%	268,482,919	259,301	1,035	9.64%	1.17%	12,224,672	40,514	302	-8.21%	-6.79%
2004	2,623,194	2,259	1,161	-0.08%	-2.43%	267,610,309	258,309	1,036	0.10%	1.27%	12,308,714	40,439	304	0.79%	-6.06%
2005	2,968,583	2,296	1,293	11.35%	8.65%	291,685,750	258,048	1,130	9.11%	10.49%	15,185,726	40,192	378	24.13%	16.62%
2006	3,350,453	2,177	1,539	19.04%	29.34%	330,056,989	257,387	1,282	13.45%	25.35%	18,450,613	39,931	462	22.29%	42.61%
2007	3,287,800	2,138	1,538	-0.07%	29.24%	327,266,832	255,716	1,280	-0.20%	25.10%	17,280,898	37,437	462	-0.10%	42.47%

Rate Ann.%chg AvgVal/Acre:

2.60%

2.26%

3.60%

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
1997						390,943	7,818	50	--		283,779,702	312,882	907	--	--
1998						429,552	7,754	55	10.00%		283,573,421	311,974	909	0.22%	0.22%
1999						411,915	7,694	54	-1.82%		282,936,693	311,222	909	0.00%	0.22%
2000						423,115	7,722	55	1.85%		282,599,778	310,621	910	0.11%	0.33%
2001						426,759	7,615	56	1.82%		259,572,839	307,382	844	-7.25%	-6.95%
2002						2,433,513	10,977	222	296.43%		262,842,887	312,840	840	-0.47%	-7.39%
2003	407,048	7,671	53	n/a	n/a	1,854,258	3,291	563	n/a	n/a	285,712,903	313,138	912	8.57%	0.55%
2004	390,871	7,671	51	-3.86%	n/a	1,918,188	3,391	566	0.48%	n/a	284,851,276	312,069	913	0.09%	0.64%
2005	383,307	7,664	50	-1.85%	n/a	1,915,000	3,401	563	-0.46%	n/a	312,138,366	311,601	1,002	9.74%	10.44%
2006	380,236	7,603	50	-0.01%	n/a	1,894,462	3,361	564	0.10%	n/a	354,132,753	310,460	1,141	13.87%	25.76%
2007	352,172	6,933	51	1.57%	n/a	1,709,877	3,089	553	-1.81%	n/a	349,897,579	305,313	1,146	0.47%	26.35%

13
CASS

FL area **9**

Rate Ann.%chg AvgVal/Acre:

2.37%

(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
24,334	CASS	57,034,546	25,574,006	27,721,511	1,314,210,281	120,377,837	43,858,674	9,876,989	349,975,058	106,188,779	34,154,036	11,748,447	2,100,720,164
cnty sector value % of total value:		2.71%	1.22%	1.32%	62.56%	5.73%	2.09%	0.47%	16.66%	5.05%	1.63%	0.56%	100.00%

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
142	ALVO	98,355	12,886	3,271	4,033,691	315,335	0	0	0	0	0	0	4,463,538
0.58%	%sector of county sector	0.17%	0.05%	0.01%	0.31%	0.26%							0.21%
	%sector of municipality	2.20%	0.29%	0.07%	90.37%	7.06%							100.00%
270	AVOCA	128,316	102,639	9,600	5,142,313	952,016	0	0	0	0	0	0	6,334,884
1.11%	%sector of county sector	0.22%	0.40%	0.03%	0.39%	0.79%							0.30%
	%sector of municipality	2.03%	1.62%	0.15%	81.17%	15.03%							100.00%
396	CEDAR CREEK	38,388	49,356	92,869	52,953,240	773,483	0	27,279	0	0	0	0	53,934,615
1.63%	%sector of county sector	0.07%	0.19%	0.34%	4.03%	0.64%		0.28%					2.57%
	%sector of municipality	0.07%	0.09%	0.17%	98.18%	1.43%		0.05%					100.00%
1,105	EAGLE	386,471	256,915	21,943	35,286,176	3,601,803	0	0	0	0	0	0	39,553,308
4.54%	%sector of county sector	0.68%	1.00%	0.08%	2.68%	2.99%							1.88%
	%sector of municipality	0.98%	0.65%	0.06%	89.21%	9.11%							100.00%
668	ELMWOOD	509,589	214,693	15,199	23,922,467	3,164,036	0	0	0	0	0	0	27,825,984
2.75%	%sector of county sector	0.89%	0.84%	0.05%	1.82%	2.63%							1.32%
	%sector of municipality	1.83%	0.77%	0.05%	85.97%	11.37%							100.00%
544	GREENWOOD	195,400	303,169	306,955	23,017,559	3,784,459	0	0	0	0	0	0	27,607,542
2.24%	%sector of county sector	0.34%	1.19%	1.11%	1.75%	3.14%							1.31%
	%sector of municipality	0.71%	1.10%	1.11%	83.37%	13.71%							100.00%
1,046	LOUISVILLE	776,793	444,973	540,287	46,288,336	5,246,471	186,286	0	0	0	0	0	53,483,146
4.30%	%sector of county sector	1.36%	1.74%	1.95%	3.52%	4.36%	0.42%						2.55%
	%sector of municipality	1.45%	0.83%	1.01%	86.55%	9.81%	0.35%						100.00%
191	MANLEY	122,696	44,030	47,439	5,680,009	714,122	0	0	0	0	0	0	6,608,296
0.78%	%sector of county sector	0.22%	0.17%	0.17%	0.43%	0.59%							0.31%
	%sector of municipality	1.86%	0.67%	0.72%	85.95%	10.81%							100.00%
269	MURDOCK	50,689	102,677	12,914	11,331,688	444,932	0	0	0	0	0	0	11,942,900
1.11%	%sector of county sector	0.09%	0.40%	0.05%	0.86%	0.37%							0.57%
	%sector of municipality	0.42%	0.86%	0.11%	94.88%	3.73%							100.00%
481	MURRAY	270,548	377,554	275,208	19,295,727	1,788,055	0	0	0	0	0	0	22,007,092
1.98%	%sector of county sector	0.47%	1.48%	0.99%	1.47%	1.49%							1.05%
	%sector of municipality	1.23%	1.72%	1.25%	87.68%	8.12%							100.00%
232	NEHAWKA	13,930	79,062	144,054	6,339,410	899,681	0	0	0	0	0	0	7,476,137
0.95%	%sector of county sector	0.02%	0.31%	0.52%	0.48%	0.75%							0.36%
	%sector of municipality	0.19%	1.06%	1.93%	84.80%	12.03%							100.00%
6893	PLATTSMOUTH	4,144,924	2,698,761	1,345,711	197,185,900	46,862,084	2,471,841	0	0	0	0	0	254,709,221
28.33%	%sector of county sector	7.27%	10.55%	4.85%	15.00%	38.93%	5.64%						12.12%
	%sector of municipality	1.63%	1.06%	0.53%	77.42%	18.40%	0.97%						100.00%
86	SOUTH BEND	13,781	92,377	232,811	3,088,314	585,186	0	0	0	0	0	0	4,012,469
0.35%	%sector of county sector	0.02%	0.36%	0.84%	0.23%	0.49%							0.19%
	%sector of municipality	0.34%	2.30%	5.80%	76.97%	14.58%							100.00%
260	UNION	61,998	180,690	214,294	7,231,949	722,325	0	0	0	0	0	0	8,411,256
1.07%	%sector of county sector	0.11%	0.71%	0.77%	0.55%	0.60%							0.40%
	%sector of municipality	0.74%	2.15%	2.55%	85.98%	8.59%							100.00%
1107	WEeping WATER	302,422	420,520	465,753	45,406,666	3,413,006	170,514	0	0	0	0	266,967	50,445,848
4.55%	%sector of county sector	0.53%	1.64%	1.68%	3.46%	2.84%	0.39%					2.27%	2.40%
	%sector of municipality	0.60%	0.83%	0.92%	90.01%	6.77%	0.34%					0.53%	100.00%
13,690	Total Municipalities	7,114,300	5,380,302	3,728,308	486,203,445	73,266,994	2,828,641	27,279	0	0	0	266,967	578,816,236
56.26%	%all municip.sect of cnty	12.47%	21.04%	13.45%	37.00%	60.86%	6.45%	0.28%				2.27%	27.55%

Cnty#	County
13	CASS

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

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