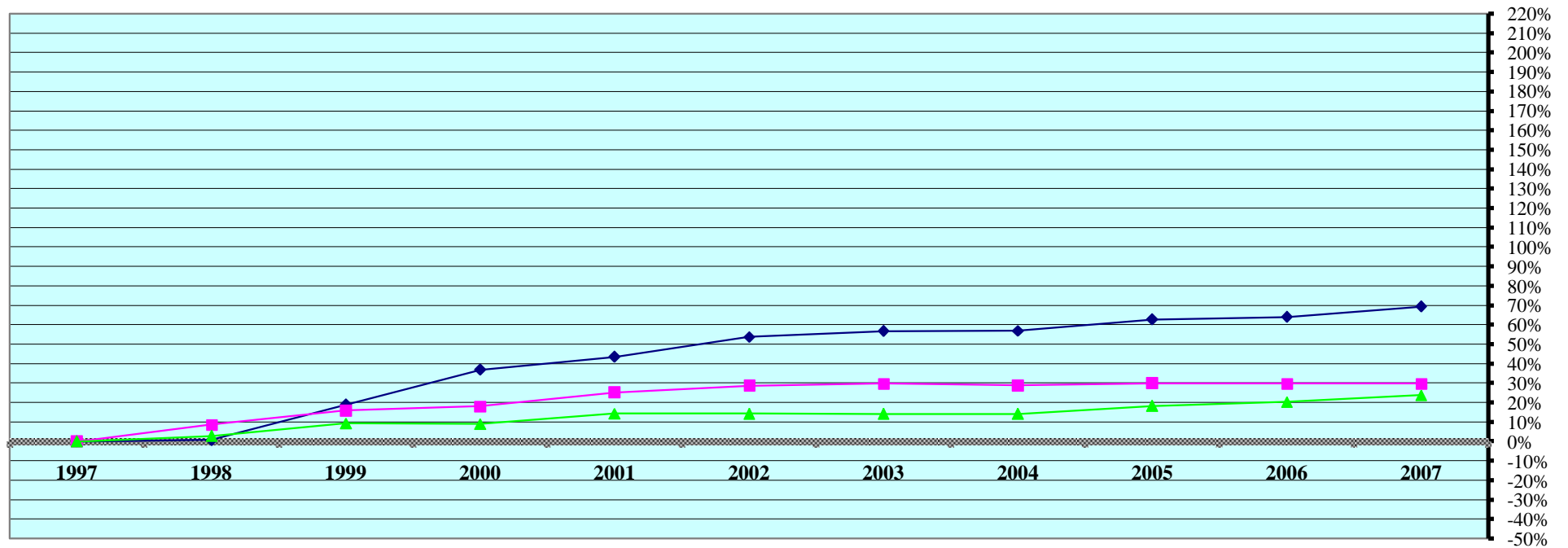


### REAL PROPERTY VALUATIONS - Cumulative %Change 1997-2007



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	19,095,935	--	--	--	9,236,132	--	--	--	65,531,045	--	--	--
1998	19,242,949	147,014	0.77%	0.77%	10,044,473	808,341	8.75%	8.75%	67,391,310	1,860,265	2.84%	2.84%
1999	22,715,874	3,472,925	18.05%	18.96%	10,703,447	658,974	6.56%	15.89%	71,688,940	4,297,630	6.38%	9.40%
2000	26,130,745	3,414,871	15.03%	36.84%	10,913,615	210,168	1.96%	18.16%	71,466,440	-222,500	-0.31%	9.06%
2001	27,395,561	1,264,816	4.84%	43.46%	11,568,933	655,318	6.00%	25.26%	74,939,905	3,473,465	4.86%	14.36%
2002	29,361,103	1,965,542	7.17%	53.76%	11,891,262	322,329	2.79%	28.75%	74,896,595	-43,310	-0.06%	14.29%
2003	29,939,160	578,057	1.97%	56.78%	11,989,890	98,628	0.83%	29.82%	74,870,835	-25,760	-0.03%	14.25%
2004	29,965,150	25,990	0.09%	56.92%	11,898,496	-91,394	-0.76%	28.83%	74,855,550	-15,285	-0.02%	14.23%
2005	31,088,976	1,123,826	3.75%	62.80%	12,006,202	107,706	0.91%	29.99%	77,572,715	2,717,165	3.63%	18.38%
2006	31,323,465	234,489	0.75%	64.03%	11,994,908	-11,294	-0.09%	29.87%	78,889,320	1,316,605	1.70%	20.38%
2007	32,330,576	1,007,111	3.22%	69.31%	11,992,955	-1,953	-0.02%	29.85%	81,167,140	2,277,820	2.89%	23.86%

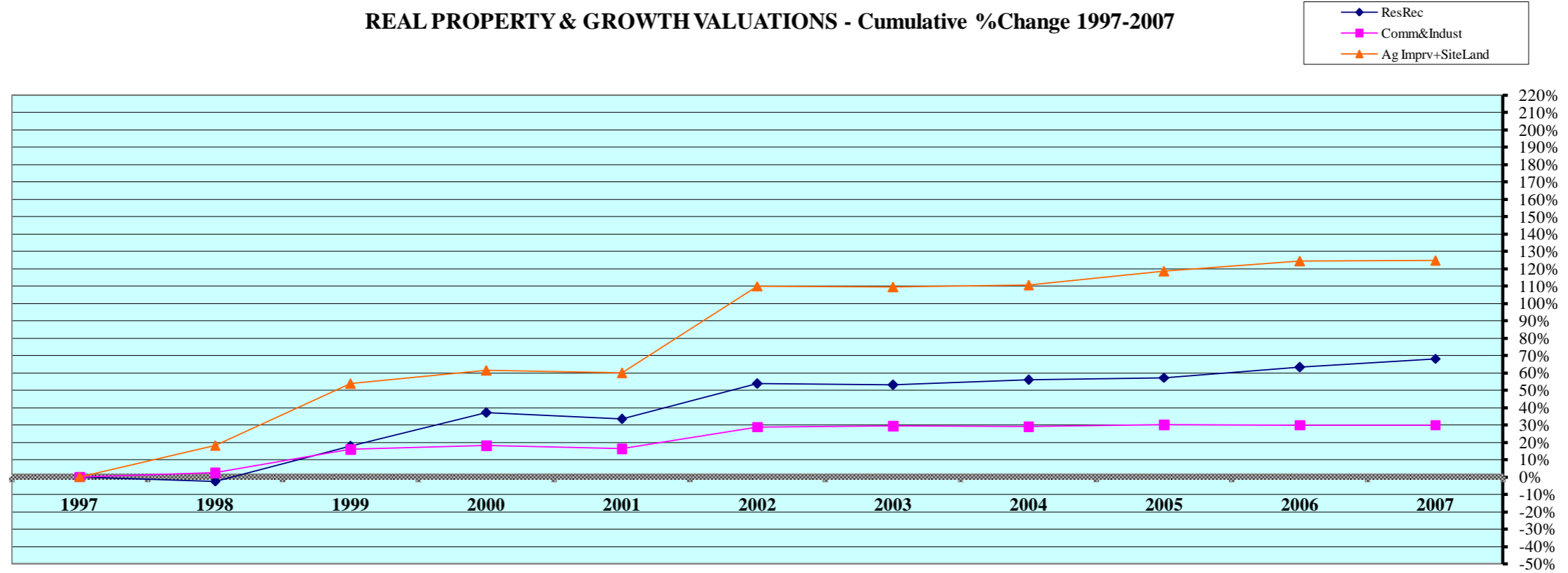
Rate Ann. %chg: Resid & Rec. **5.41%**      Comm & Indust **2.65%**      Agric. Land **2.16%**

Cnty# **25**  
County **DEUEL**

FL area **5**

(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**



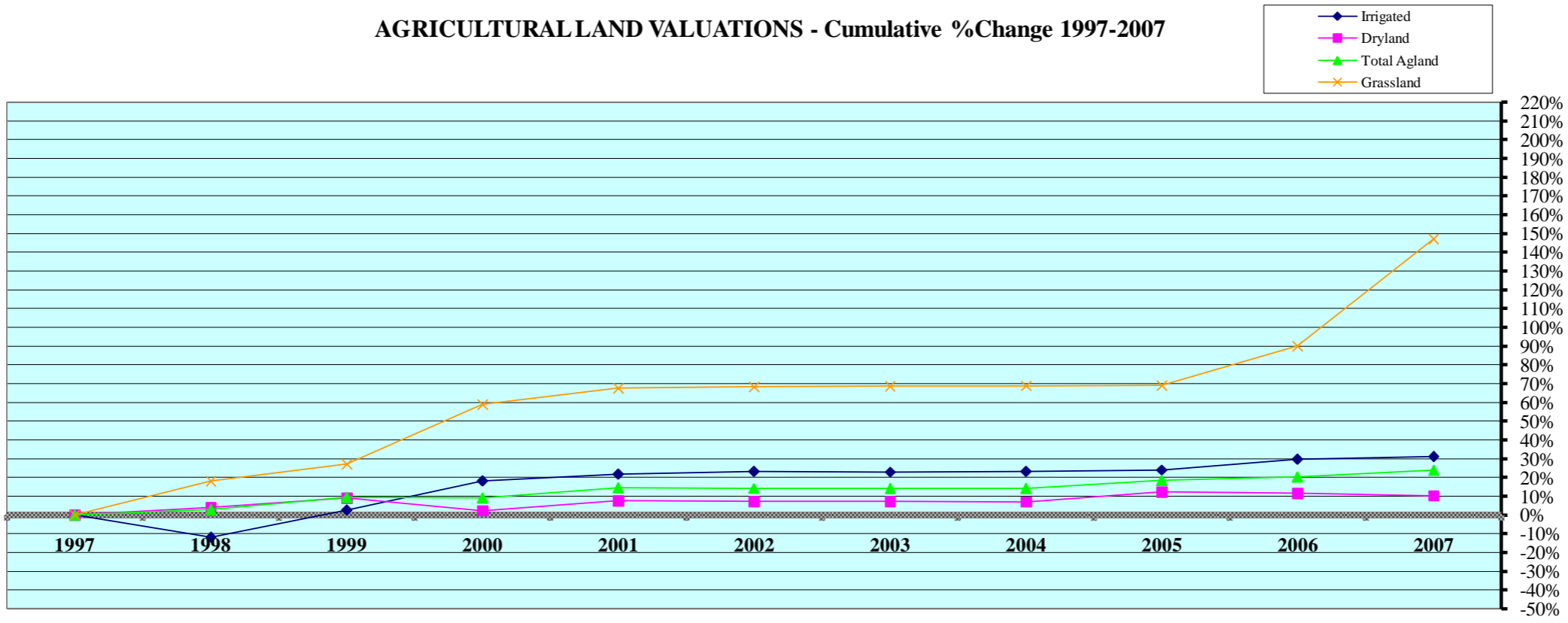
Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1997	19,095,935	285,806	1.50%	18,810,129	--	--	9,236,132	48,735	0.53%	9,187,397	--	--
1998	19,242,949	634,610	3.30%	18,608,339	-2.55%	-2.55%	10,044,473	586,903	5.84%	9,457,570	2.40%	2.40%
1999	22,715,874	252,785	1.11%	22,463,089	16.73%	17.63%	10,703,447	12,600	0.12%	10,690,847	6.44%	15.75%
2000	26,130,745	0	0.00%	26,130,745	15.03%	36.84%	10,913,615	0	0.00%	10,913,615	1.96%	18.16%
2001	27,395,561	1,911,385	6.98%	25,484,176	-2.47%	33.45%	11,568,933	846,876	7.32%	10,722,057	-1.76%	16.09%
2002	29,361,103	0	0.00%	29,361,103	7.17%	53.76%	11,891,262	0	0.00%	11,891,262	2.79%	28.75%
2003	29,939,160	718,347	2.40%	29,220,813	-0.48%	53.02%	11,989,890	40,359	0.34%	11,949,531	0.49%	29.38%
2004	29,965,150	195,237	0.65%	29,769,913	-0.57%	55.90%	11,898,496	0	0.00%	11,898,496	-0.76%	28.83%
2005	31,088,976	1,068,448	3.44%	30,020,528	0.18%	57.21%	12,006,202	0	0.00%	12,006,202	0.91%	29.99%
2006	31,323,465	138,042	0.44%	31,185,423	0.31%	63.31%	11,994,908	1,335	0.01%	11,993,573	-0.11%	29.85%
2007	32,330,576	236,960	0.73%	32,093,616	2.46%	68.07%	11,992,955	0	0.00%	11,992,955	-0.02%	29.85%
Rate Ann%chg	5.41%		Resid & Rec. w/o growth			3.58%	2.65%		C & I w/o growth			1.23%

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	4,152,752	3,117,252	7,270,004	47,991	0.66%	--	--
1998	5,342,657	3,302,757	8,645,414	60,989	0.71%	18.08%	18.08%
1999	7,364,402	3,814,911	11,179,313	0	0.00%	29.31%	53.77%
2000	7,864,286	3,901,677	11,765,963	29,084	0.25%	4.99%	61.44%
2001	8,131,446	3,995,550	12,126,996	498,205	4.11%	-1.17%	59.96%
2002	10,795,207	4,468,033	15,263,240	0	0.00%	25.86%	109.95%
2003	10,749,079	4,475,880	15,224,959	0	0.00%	-0.25%	109.42%
2004	10,839,195	4,549,462	15,388,657	95,091	0.62%	0.45%	110.37%
2005	11,391,937	4,697,998	16,089,935	202,214	1.26%	3.24%	118.54%
2006	11,530,671	4,781,070	16,311,741	0	0.00%	1.38%	124.37%
2007	11,680,393	4,730,451	16,410,844	80,430	0.49%	0.11%	124.63%
Rate Ann%chg	10.90%	4.26%	8.48%	Ag Imprv+Site w/o growth		8.20%	

(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	9,896,495	--	--	--	50,648,830	--	--	--	4,985,335	--	--	--
1998	8,712,570	-1,183,925	-11.96%	-11.96%	52,782,850	2,134,020	4.21%	4.21%	5,895,170	909,835	18.25%	18.25%
1999	10,137,490	1,424,920	16.35%	2.44%	55,206,775	2,423,925	4.59%	9.00%	6,342,410	447,240	7.59%	27.22%
2000	11,680,725	1,543,235	15.22%	18.03%	51,858,945	-3,347,830	-6.06%	2.39%	7,924,505	1,582,095	24.94%	58.96%
2001	12,049,060	368,335	3.15%	21.75%	54,531,790	2,672,845	5.15%	7.67%	8,356,690	432,185	5.45%	67.63%
2002	12,199,105	150,045	1.25%	23.27%	54,301,185	-230,605	-0.42%	7.21%	8,393,940	37,250	0.45%	68.37%
2003	12,170,795	-28,310	-0.23%	22.98%	54,290,615	-10,570	-0.02%	7.19%	8,407,060	13,120	0.16%	68.64%
2004	12,190,310	19,515	0.16%	23.18%	54,242,060	-48,555	-0.09%	7.09%	8,420,695	13,635	0.16%	68.91%
2005	12,278,580	88,270	0.72%	24.07%	56,862,055	2,619,995	4.83%	12.27%	8,429,505	8,810	0.10%	69.09%
2006	12,823,175	544,595	4.44%	29.57%	56,589,085	-272,970	-0.48%	11.73%	9,474,465	1,044,960	12.40%	90.05%
2007	12,976,640	153,465	1.20%	31.12%	55,869,660	-719,425	-1.27%	10.31%	12,318,245	2,843,780	30.02%	147.09%

Rate Ann.%chg: Irrigated **2.75%** Dryland **0.99%** Grassland **9.47%**

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	--	--	--	--	385	--	--	--	65,531,045	--	--	--
1998	--	--	--	--	720	335	87.01%	87.01%	67,391,310	1,860,265	2.84%	2.84%
1999	--	--	--	--	2,265	1,545	214.58%	488.31%	71,688,940	4,297,630	6.38%	9.40%
2000	--	--	--	--	2,265	0	0.00%	488.31%	71,466,440	-222,500	-0.31%	9.06%
2001	--	--	--	--	2,365	100	4.42%	514.29%	74,939,905	3,473,465	4.86%	14.36%
2002	--	--	--	--	2,365	0	0.00%	514.29%	74,896,595	-43,310	-0.06%	14.29%
2003	2,365	n/a	n/a	n/a	0	n/a	n/a	n/a	74,870,835	-25,760	-0.03%	14.25%
2004	2,485	120	5.07%	5.07%	0	0			74,855,550	-15,285	-0.02%	14.23%
2005	2,575	90	3.62%	8.88%	0	0			77,572,715	2,717,165	3.63%	18.38%
2006	2,595	20	0.78%	9.73%	0	0			78,889,320	1,316,605	1.70%	20.38%
2007	2,595	0	0.00%	9.73%	0	0			81,167,140	2,277,820	2.89%	23.86%

Cnty# **25** County **DEUEL** FL area **5** Rate Ann.%chg: Total Agric Land **2.16%**

(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	9,898,735	19,266	514	--	--	50,658,595	178,307	284	--	--	4,867,860	58,514	83	--	--
1998	8,754,205	19,072	459	-10.70%	-10.70%	53,162,345	178,436	298	4.93%	4.93%	5,732,295	58,676	98	18.07%	18.07%
1999	11,876,990	19,065	623	35.73%	21.21%	55,297,480	177,946	311	4.36%	9.51%	6,168,025	59,768	103	5.10%	24.10%
2000	12,501,650	20,001	625	0.32%	21.60%	54,456,165	180,691	301	-3.22%	5.99%	8,189,095	69,218	118	14.56%	42.17%
2001	12,082,155	19,259	627	0.32%	21.98%	54,393,375	180,831	301	0.00%	5.99%	8,240,740	69,293	119	0.85%	43.37%
2002	12,196,550	19,332	631	0.64%	22.76%	54,383,955	180,807	301	0.00%	5.99%	8,231,785	69,164	119	0.00%	43.37%
2003	12,176,805	19,299	631	0.00%	22.76%	54,298,615	180,483	301	0.00%	5.99%	8,284,005	69,554	119	0.00%	43.37%
2004	12,199,965	19,328	631	0.03%	22.80%	54,271,355	180,381	301	-0.04%	5.94%	8,427,715	70,255	120	0.81%	44.53%
2005	12,198,400	19,311	632	0.08%	22.90%	56,853,475	180,290	315	4.81%	11.04%	8,432,740	70,220	120	0.11%	44.69%
2006	12,544,065	19,837	632	0.11%	23.03%	56,687,870	179,776	315	-0.01%	11.03%	9,499,800	70,337	135	12.47%	62.72%
2007	12,976,640	20,473	634	0.23%	23.31%	55,866,310	179,285	312	-1.18%	9.72%	12,318,200	70,161	176	29.99%	111.53%

Rate Ann.%chg AvgVal/Acre:

**2.12%**

**0.93%**

**7.78%**

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						385	77	5	--		65,425,575	256,163	255	--	--
1998						0	0				67,648,845	256,184	264	3.53%	3.53%
1999						0	0				73,342,495	256,779	286	8.33%	12.16%
2000						2,565	257	10			75,149,475	270,166	278	-2.80%	9.02%
2001						2,365	237	10	0.00%		74,718,635	269,620	277	-0.36%	8.63%
2002						2,365	237	10	0.00%		74,814,655	269,540	278	0.36%	9.02%
2003	0	0		n/a	n/a	2,365	237	10	n/a	n/a	74,761,790	269,572	277	-0.36%	8.63%
2004	2,485	249	10		n/a	0	0			n/a	74,901,520	270,213	277	0.07%	8.70%
2005	2,295	230	10	0.00%	n/a	0	0			n/a	77,486,910	270,051	287	3.51%	12.52%
2006	2,575	258	10	-0.15%	n/a	0	0			n/a	78,734,310	270,207	291	1.55%	14.27%
2007	2,595	260	10	0.19%	n/a	0	0			n/a	81,163,745	270,178	300	3.10%	17.81%

**25**  
**DEUEL**

FL area **5**

Rate Ann.%chg AvgVal/Acre:

**1.65%**

(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

