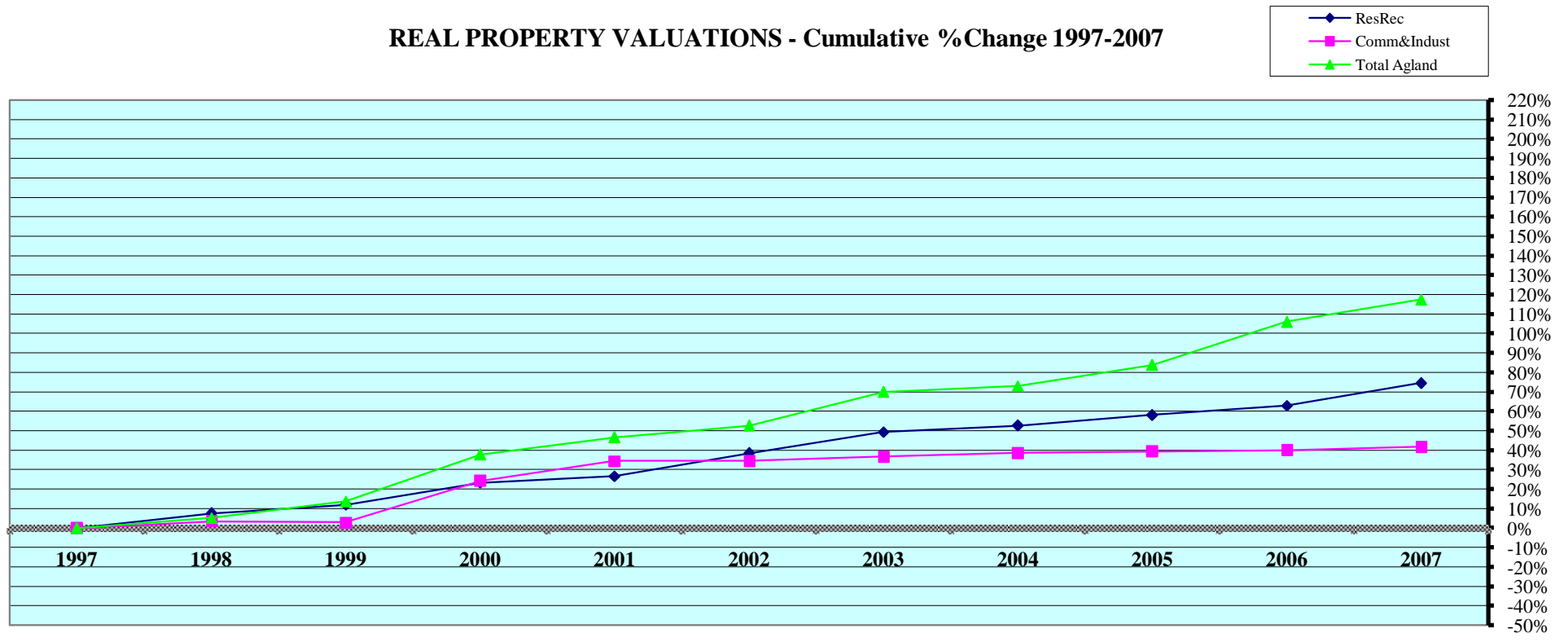


### REAL PROPERTY VALUATIONS - Cumulative %Change 1997-2007



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	57,507,425	--	--	--	25,738,505	--	--	--	134,555,100	--	--	--
1998	61,829,660	4,322,235	7.52%	7.52%	26,623,885	885,380	3.44%	3.44%	141,597,440	7,042,340	5.23%	5.23%
1999	64,414,770	2,585,110	4.18%	12.01%	26,516,295	-107,590	-0.40%	3.02%	153,112,090	11,514,650	8.13%	13.79%
2000	70,971,250	6,556,480	10.18%	23.41%	31,973,469	5,457,174	20.58%	24.22%	185,468,650	32,356,560	21.13%	37.84%
2001	72,862,560	1,891,310	2.66%	26.70%	34,638,204	2,664,735	8.33%	34.58%	197,437,120	11,968,470	6.45%	46.73%
2002	79,603,370	6,740,810	9.25%	38.42%	34,619,199	-19,005	-0.05%	34.50%	205,306,240	7,869,120	3.99%	52.58%
2003	85,891,181	6,287,811	7.90%	49.36%	35,180,584	561,385	1.62%	36.68%	228,735,085	23,428,845	11.41%	69.99%
2004	87,756,060	1,864,879	2.17%	52.60%	35,666,130	485,546	1.38%	38.57%	232,798,065	4,062,980	1.78%	73.01%
2005	90,937,006	3,180,946	3.62%	58.13%	35,887,445	221,315	0.62%	39.43%	247,423,615	14,625,550	6.28%	83.88%
2006	93,683,965	2,746,959	3.02%	62.91%	36,061,135	173,690	0.48%	40.11%	277,218,335	29,794,720	12.04%	106.03%
2007	100,370,120	6,686,155	7.14%	74.53%	36,481,600	420,465	1.17%	41.74%	292,624,455	15,406,120	5.56%	117.48%

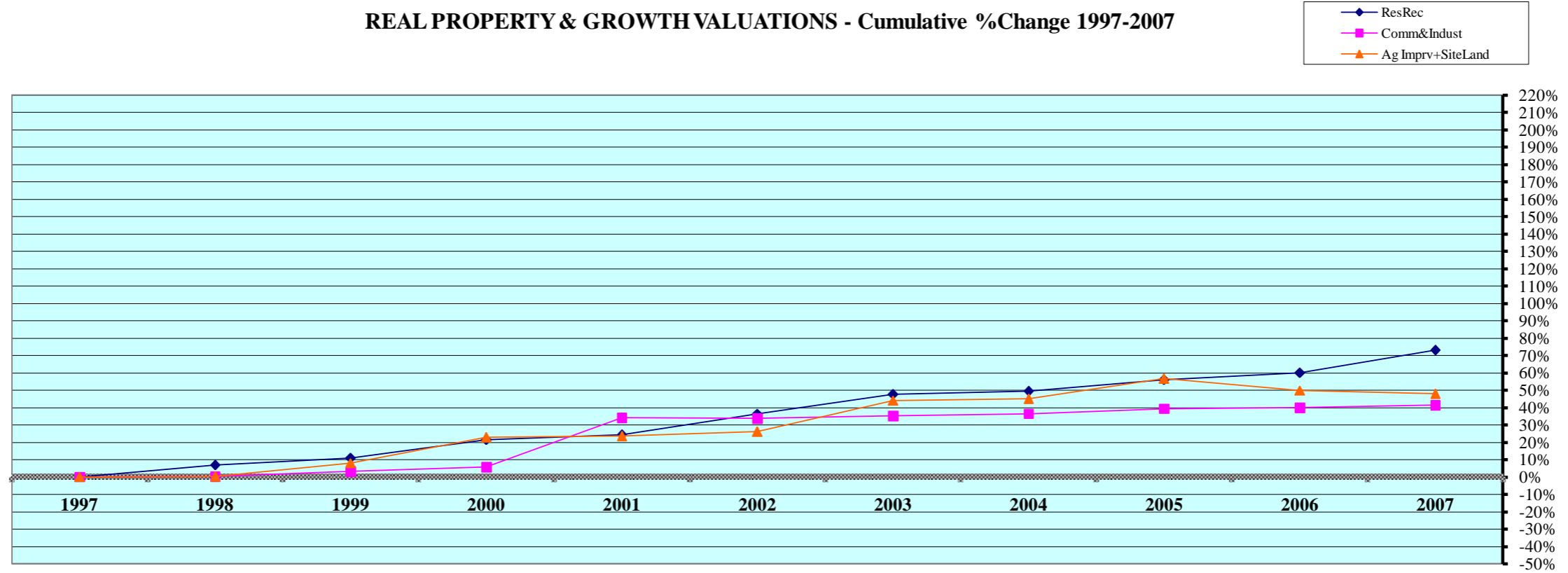
Rate Ann. %chg: Resid & Rec. **5.73%**      Comm & Indust **3.55%**      Agric. Land **8.08%**

Cnty# **26**  
County **DIXON**

FL area **4**

(1) Resid. & Recreat. excludes agdwell & 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**



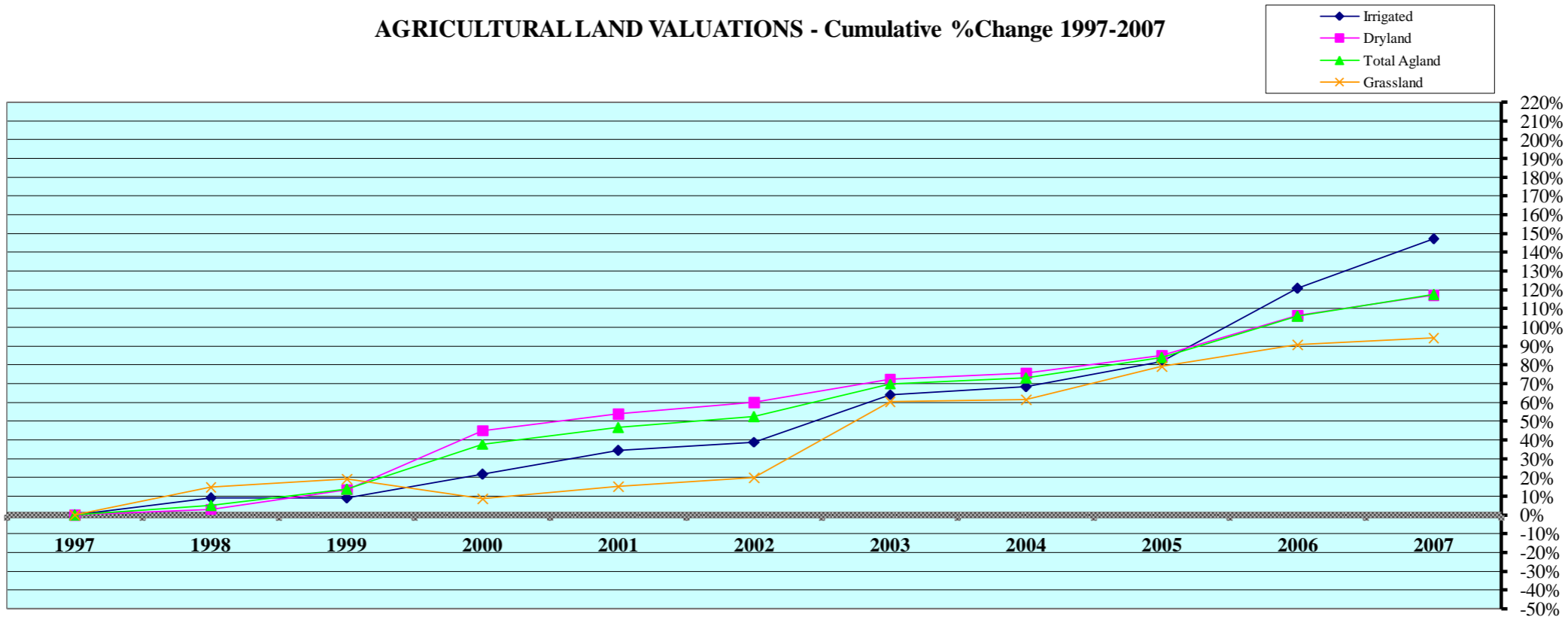
Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1997	57,507,425	760,925	1.32%	56,746,500	--	--	25,738,505	0	0.00%	25,738,505	--	--
1998	61,829,660	436,889	0.71%	61,392,771	6.76%	6.76%	26,623,885	817,285	3.07%	25,806,600	0.26%	0.26%
1999	64,414,770	797,407	1.24%	63,617,363	2.89%	10.62%	26,516,295	0	0.00%	26,516,295	-0.40%	3.02%
2000	70,971,250	1,203,549	1.70%	69,767,701	8.31%	21.32%	31,973,469	4,786,405	14.97%	27,187,064	2.53%	5.63%
2001	72,862,560	1,424,144	1.95%	71,438,416	0.66%	24.22%	34,638,204	132,850	0.38%	34,505,354	7.92%	34.06%
2002	79,603,370	1,164,775	1.46%	78,438,595	7.65%	36.40%	34,619,199	202,200	0.58%	34,416,999	-0.64%	33.72%
2003	85,891,181	1,131,975	1.32%	84,759,206	6.48%	47.39%	35,180,584	381,850	1.09%	34,798,734	0.52%	35.20%
2004	87,756,060	1,871,569	2.13%	85,884,491	-0.01%	49.35%	35,666,130	546,450	1.53%	35,119,680	-0.17%	36.45%
2005	90,937,006	1,258,675	1.38%	89,678,331	2.19%	55.94%	35,887,445	29,260	0.08%	35,858,185	0.54%	39.32%
2006	93,683,965	1,696,135	1.81%	91,987,830	1.16%	59.96%	36,061,135	74,630	0.21%	35,986,505	0.28%	39.82%
2007	100,370,120	835,563	0.83%	99,534,557	6.25%	73.08%	36,481,600	93,115	0.26%	36,388,485	0.91%	41.38%
Rate Ann%chg	5.73%		Resid & Rec. w/o growth			4.23%	3.55%		C & I w/o growth			1.17%

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	16,069,840	13,116,025	29,185,865	346,665	1.19%	--	--
1998	18,280,080	11,502,370	29,782,450	534,730	1.80%	0.21%	0.21%
1999	20,608,220	11,066,194	31,674,414	153,473	0.48%	5.84%	8.00%
2000	24,958,810	11,115,630	36,074,440	261,475	0.72%	13.07%	22.71%
2001	25,398,375	11,321,789	36,720,164	651,155	1.77%	-0.02%	23.58%
2002	25,606,265	11,644,760	37,251,025	500,760	1.34%	0.08%	25.92%
2003	30,799,070	11,602,360	42,401,430	350,195	0.83%	12.89%	44.08%
2004	31,116,860	11,604,310	42,721,170	444,840	1.04%	-0.30%	44.85%
2005	35,438,915	10,463,384	45,902,299	205,395	0.45%	6.97%	56.57%
2006	33,835,210	11,632,480	45,467,690	1,730,445	3.81%	-4.72%	49.86%
2007	33,392,083	12,537,305	45,929,388	2,734,996	5.95%	-5.00%	48.00%
Rate Ann%chg	7.59%	-0.45%	4.64%	Ag Imprv+Site w/o growth		2.90%	

(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	14,046,335	--	--	--	103,007,725	--	--	--	17,285,185	--	--	--
1998	15,309,925	1,263,590	9.00%	9.00%	106,218,860	3,211,135	3.12%	3.12%	19,851,995	2,566,810	14.85%	14.85%
1999	15,305,215	-4,710	-0.03%	8.96%	116,998,030	10,779,170	10.15%	13.58%	20,591,910	739,915	3.73%	19.13%
2000	17,094,640	1,789,425	11.69%	21.70%	149,372,425	32,374,395	27.67%	45.01%	18,787,760	-1,804,150	-8.76%	8.69%
2001	18,893,355	1,798,715	10.52%	34.51%	158,422,495	9,050,070	6.06%	53.80%	19,905,910	1,118,150	5.95%	15.16%
2002	19,509,230	615,875	3.26%	38.89%	164,867,045	6,444,550	4.07%	60.05%	20,714,485	808,575	4.06%	19.84%
2003	23,066,910	3,557,680	18.24%	64.22%	177,501,745	12,634,700	7.66%	72.32%	27,735,405	7,020,920	33.89%	60.46%
2004	23,640,075	573,165	2.48%	68.30%	180,793,970	3,292,225	1.85%	75.51%	27,930,720	195,315	0.70%	61.59%
2005	25,517,245	1,877,170	7.94%	81.66%	190,496,100	9,702,130	5.37%	84.93%	30,977,065	3,046,345	10.91%	79.21%
2006	31,016,480	5,499,235	21.55%	120.82%	212,577,185	22,081,085	11.59%	106.37%	32,980,695	2,003,630	6.47%	90.80%
2007	34,735,960	3,719,480	11.99%	147.30%	223,654,670	11,077,485	5.21%	117.12%	33,584,795	604,100	1.83%	94.30%

Rate Ann.%chg: Irrigated **9.48%** Dryland **8.06%** Grassland **6.87%**

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		--	--	--	215,855	--	--	--	134,555,100	--	--	--
1998		--	--	--	216,660	805	0.37%	0.37%	141,597,440	7,042,340	5.23%	5.23%
1999		--	--	--	216,935	275	0.13%	0.50%	153,112,090	11,514,650	8.13%	13.79%
2000		--	--	--	213,825	-3,110	-1.43%	-0.94%	185,468,650	32,356,560	21.13%	37.84%
2001		--	--	--	215,360	1,535	0.72%	-0.23%	197,437,120	11,968,470	6.45%	46.73%
2002		--	--	--	215,480	120	0.06%	-0.17%	205,306,240	7,869,120	3.99%	52.58%
2003	431,025	n/a	n/a	n/a	0	n/a	n/a	n/a	228,735,085	23,428,845	11.41%	69.99%
2004	433,300	2,275	0.53%	0.53%	0	0			232,798,065	4,062,980	1.78%	73.01%
2005	433,205	-95	-0.02%	0.51%	0	0			247,423,615	14,625,550	6.28%	83.88%
2006	643,975	210,770	48.65%	49.41%	0	0			277,218,335	29,794,720	12.04%	106.03%
2007	649,030	5,055	0.78%	50.58%	0	0			292,624,455	15,406,120	5.56%	117.48%

Cnty# **26** County **DIXON** FL area **4** Rate Ann.%chg: Total Agric Land **8.08%**

(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	13,948,935	17,959	777	--	--	103,120,765	194,522	530	--	--	17,267,930	61,240	282	--	--
1998	15,446,995	19,264	802	3.22%	3.22%	106,246,280	193,337	550	3.77%	3.77%	19,759,735	60,998	324	14.89%	14.89%
1999	15,175,395	19,241	789	-1.62%	1.54%	117,134,000	193,336	606	10.18%	14.34%	20,576,570	61,006	337	4.01%	19.50%
2000	17,094,640	19,335	884	12.04%	13.77%	149,624,410	193,605	773	27.56%	45.85%	18,694,805	60,524	309	-8.31%	9.57%
2001	18,633,195	19,893	937	6.00%	20.59%	159,000,405	194,152	819	5.95%	54.53%	19,910,395	60,849	327	5.83%	15.96%
2002	19,663,680	20,175	975	4.06%	25.48%	164,776,765	193,441	852	4.03%	60.75%	20,703,255	60,871	340	3.98%	20.57%
2003	23,074,445	19,764	1,168	19.79%	50.32%	177,339,255	193,523	916	7.51%	72.83%	27,850,330	60,698	459	35.00%	62.77%
2004	23,640,075	19,768	1,196	2.39%	53.91%	180,791,265	193,195	936	2.16%	76.57%	27,930,715	60,302	463	0.91%	64.25%
2005	25,201,225	20,684	1,218	1.88%	56.81%	190,727,145	192,433	991	5.91%	87.01%	31,012,620	60,162	515	11.29%	82.80%
2006	31,016,485	23,334	1,329	9.10%	71.08%	212,541,615	190,925	1,113	12.32%	110.04%	33,016,825	59,067	559	8.44%	98.22%
2007	34,566,955	24,273	1,424	7.13%	83.28%	224,035,255	190,174	1,178	5.82%	122.27%	33,657,710	58,881	572	2.26%	102.70%

Rate Ann.%chg AvgVal/Acre:

**6.25%**

**8.32%**

**7.32%**

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						215,815	8,596	25	--		134,553,445	282,317	477	--	--
1998						216,645	8,628	25	0.00%		141,669,655	282,228	502	5.24%	5.24%
1999						216,780	8,634	25	0.00%		153,102,745	282,216	543	8.17%	13.84%
2000						214,600	9,470	23	-8.00%		185,628,455	282,934	656	20.81%	37.53%
2001						216,860	9,794	22	-4.35%		197,760,855	284,689	695	5.95%	45.70%
2002						215,440	9,742	22	0.00%		205,359,140	284,229	723	4.03%	51.57%
2003	0	0		n/a	n/a	430,440	9,770	44	n/a	n/a	228,694,470	283,754	806	11.48%	68.97%
2004	433,510	9,765	44		n/a	0	0			n/a	232,795,565	283,029	823	2.05%	72.43%
2005	433,205	9,759	44	-0.01%	n/a	0	0			n/a	247,374,195	283,038	874	6.26%	83.23%
2006	643,980	9,732	66	49.07%	n/a	0	0			n/a	277,218,905	283,057	979	12.06%	105.32%
2007	651,805	9,667	67	1.90%	n/a	0	0			n/a	292,911,725	282,994	1,035	5.68%	116.99%

**26**  
**DIXON**

FL area **4**

Rate Ann.%chg AvgVal/Acre:

**8.05%**

(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
6,339	DIXON	20,023,684	1,310,525	636,985	100,004,465	10,205,960	26,275,640	365,655	292,624,455	33,392,083	12,537,305	0	497,376,757
cnty sector value % of total value:		4.03%	0.26%	0.13%	20.11%	2.05%	5.28%	0.07%	58.83%	6.71%	2.52%		100.00%

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
411	ALLEN	193,384	1,235	16,805	8,615,835	603,515	0	0	36,305	0	19,880	0	9,486,959
6.48%	%sector of county sector	0.97%	0.09%	2.64%	8.62%	5.91%			0.01%		0.16%		1.91%
	%sector of municipality	2.04%	0.01%	0.18%	90.82%	6.36%			0.38%		0.21%		100.00%
160	CONCORD	13,860	0	0	2,635,755	43,495	0	0	0	0	0	0	2,693,110
2.52%	%sector of county sector	0.07%			2.64%	0.43%							0.54%
	%sector of municipality	0.51%			97.87%	1.62%							100.00%
108	DIXON	57,810	2,128	28,949	1,126,680	473,640	0	0	0	0	0	0	1,689,207
1.70%	%sector of county sector	0.29%	0.16%	4.54%	1.13%	4.64%							0.34%
	%sector of municipality	3.42%	0.13%	1.71%	66.70%	28.04%							100.00%
817	EMERSON *	235,168	164,162	16,547	8,078,360	1,118,485	0	0	14,770	0	0	0	9,627,492
12.89%	%sector of county sector	1.17%	12.53%	2.60%	8.08%	10.96%			0.01%				1.94%
	%sector of municipality	2.44%	1.71%	0.17%	83.91%	11.62%			0.15%				100.00%
103	MARTINSBURG	34,953	394	0	1,274,255	31,185	0	0	0	0	0	0	1,340,787
1.62%	%sector of county sector	0.17%	0.03%		1.27%	0.31%							0.27%
	%sector of municipality	2.61%	0.03%		95.04%	2.33%							100.00%
67	MASKELL	9,736	0	0	870,630	2,795	0	0	37,745	0	185	0	921,091
1.06%	%sector of county sector	0.05%			0.87%	0.03%			0.01%		0.00%		0.19%
	%sector of municipality	1.06%			94.52%	0.30%			4.10%		0.02%		100.00%
299	NEWCASTLE	150,087	0	0	5,487,760	464,385	0	0	0	0	0	0	6,102,232
4.72%	%sector of county sector	0.75%			5.49%	4.55%							1.23%
	%sector of municipality	2.46%			89.93%	7.61%							100.00%
1,062	PONCA	384,101	161,816	23,565	25,407,115	2,696,960	0	0	435	0	12,015	0	28,686,007
16.75%	%sector of county sector	1.92%	12.35%	3.70%	25.41%	26.43%			0.00%		0.10%		5.77%
	%sector of municipality	1.34%	0.56%	0.08%	88.57%	9.40%			0.00%		0.04%		100.00%
1411	WAKEFIELD *	1,314,085	270,825	21,529	20,255,000	3,093,750	8,559,915	0	0	0	0	0	33,515,104
22.26%	%sector of county sector	6.56%	20.67%	3.38%	20.25%	30.31%	32.58%						6.74%
	%sector of municipality	3.92%	0.81%	0.06%	60.44%	9.23%	25.54%						100.00%
89	WATERBURY	44,894	4,618	20,869	1,050,665	70,610	0	0	0	0	0	0	1,191,656
1.40%	%sector of county sector	0.22%	0.35%	3.28%	1.05%	0.69%							0.24%
	%sector of municipality	3.77%	0.39%	1.75%	88.17%	5.93%							100.00%

\*Population displayed for Emerson is for the total municipality which is located in #22 Dakota, #26 Dixon, & #87 Thurston Counties.

\*Valuation displayed for Emerson is for the portion located within #26 Dixon County.

\*\*Population displayed for Wakefield is for the total municipality which is located in #26 Dixon & #90 Wayne Counties.

\*\*Valuation displayed for Wakefield is for the portion located within #26 Dixon County.

4,527	<b>Total Municipalities</b>	<b>2,438,078</b>	<b>605,178</b>	<b>128,264</b>	<b>74,802,055</b>	<b>8,598,820</b>	<b>8,559,915</b>	<b>0</b>	<b>89,255</b>	<b>0</b>	<b>32,080</b>	<b>0</b>	<b>95,253,645</b>
71.42%	%all municip.sect of cnty	12.18%	46.18%	20.14%	74.80%	84.25%	32.58%		0.03%		0.26%		19.15%

Cnty#	County
26	DIXON

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 4

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