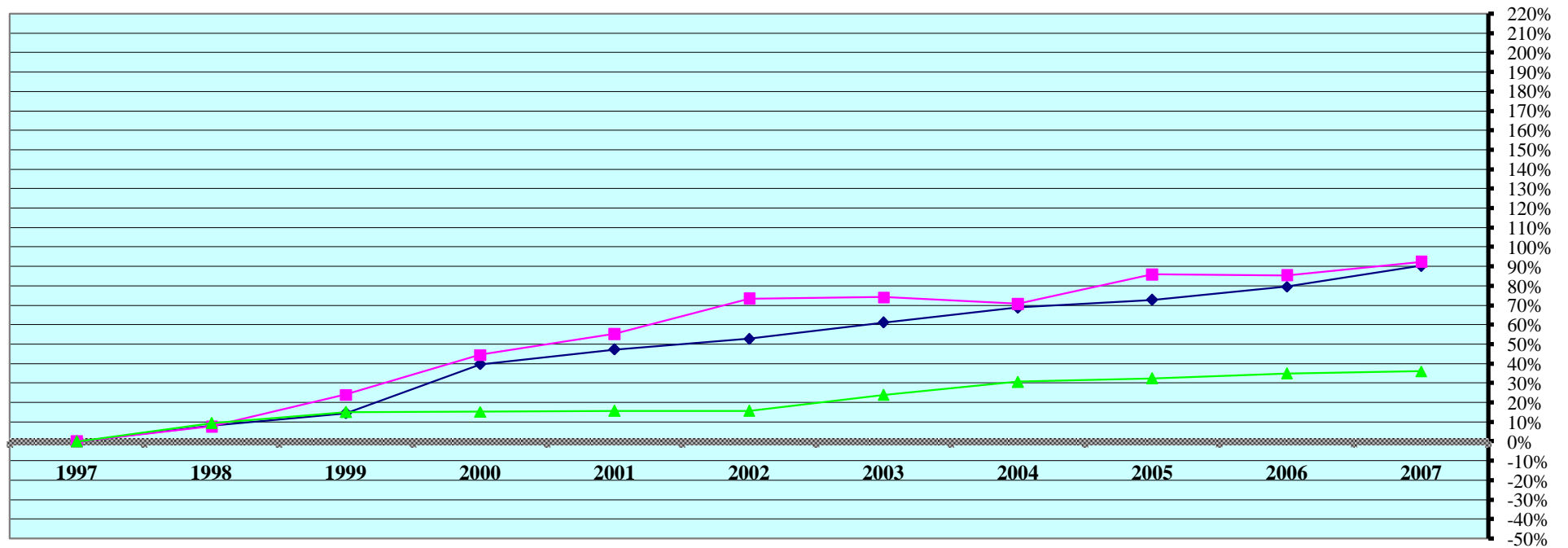


REAL PROPERTY VALUATIONS - Cumulative %Change 1997-2007



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	44,958,575	--	--	--	9,829,940	--	--	--	131,578,670	--	--	--
1998	48,603,275	3,644,700	8.11%	8.11%	10,587,895	757,955	7.71%	7.71%	144,076,610	12,497,940	9.50%	9.50%
1999	51,456,365	2,853,090	5.87%	14.45%	12,203,305	1,615,410	15.26%	24.14%	151,593,675	7,517,065	5.22%	15.21%
2000	62,857,260	11,400,895	22.16%	39.81%	14,219,260	2,015,955	16.52%	44.65%	151,804,110	210,435	0.14%	15.37%
2001	66,237,240	3,379,980	5.38%	47.33%	15,262,185	1,042,925	7.33%	55.26%	152,340,545	536,435	0.35%	15.78%
2002	68,681,770	2,444,530	3.69%	52.77%	17,044,625	1,782,440	11.68%	73.40%	152,420,595	80,050	0.05%	15.84%
2003	72,475,050	3,793,280	5.52%	61.20%	17,130,970	86,345	0.51%	74.27%	163,108,670	10,688,075	7.01%	23.96%
2004	75,906,210	3,431,160	4.73%	68.84%	16,783,195	-347,775	-2.03%	70.74%	171,980,895	8,872,225	5.44%	30.71%
2005	77,704,965	1,798,755	2.37%	72.84%	18,267,905	1,484,710	8.85%	85.84%	174,242,580	2,261,685	1.32%	32.42%
2006	80,751,715	3,046,750	3.92%	79.61%	18,229,015	-38,890	-0.21%	85.44%	177,684,525	3,441,945	1.98%	35.04%
2007	85,547,400	4,795,685	5.94%	90.28%	18,912,715	683,700	3.75%	92.40%	179,164,605	1,480,080	0.83%	36.17%

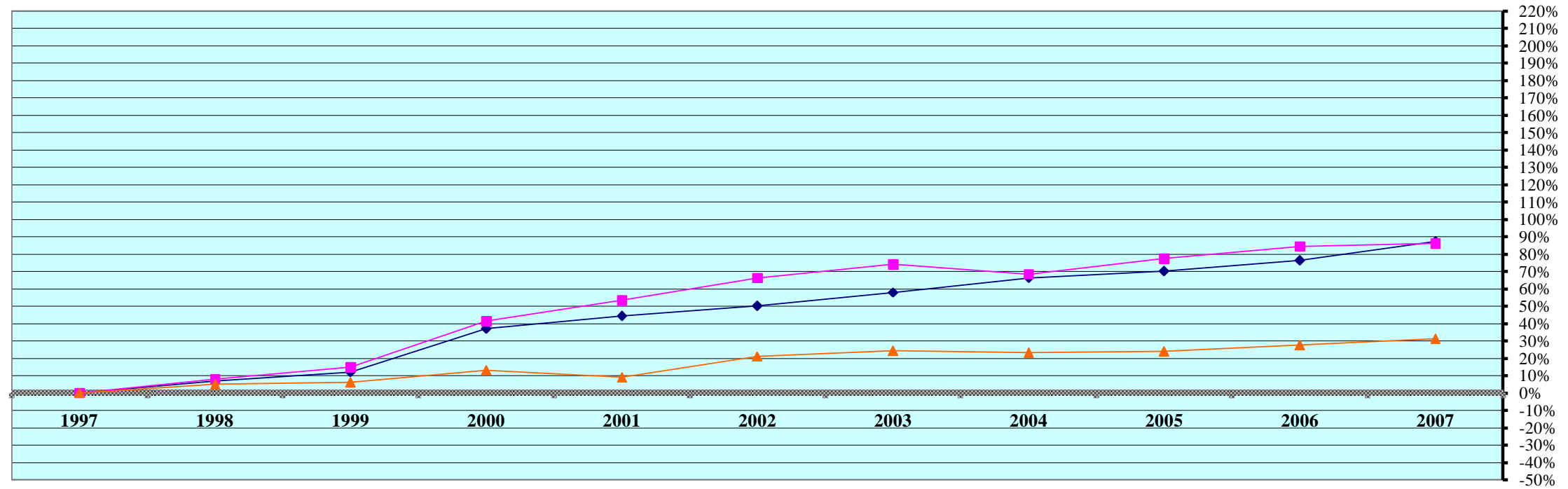
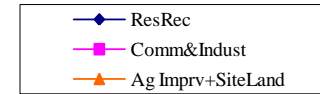
Rate Ann. %chg: Resid & Rec. **6.64%** Comm & Indust **6.76%** Agric. Land **3.14%**

Cnty# **42**
County **HARLAN**

FL area **10**

(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



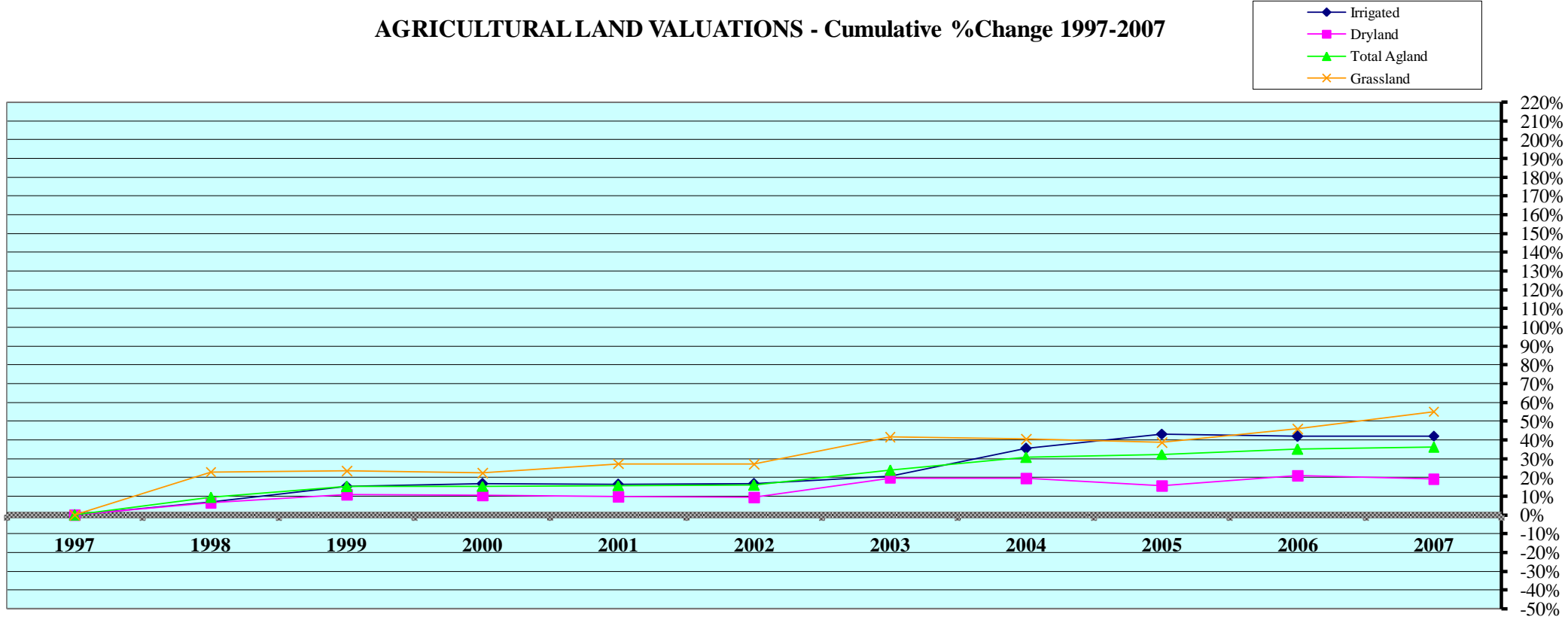
Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1997	44,958,575	940,220	2.09%	44,018,355	--	--	9,829,940	180,250	1.83%	9,649,690	--	--
1998	48,603,275	595,685	1.23%	48,007,590	6.78%	6.78%	10,587,895	0	0.00%	10,587,895	7.71%	7.71%
1999	51,456,365	1,084,225	2.11%	50,372,140	3.64%	12.04%	12,203,305	933,455	7.65%	11,269,850	6.44%	14.65%
2000	62,857,260	1,333,725	2.12%	61,523,535	19.56%	36.84%	14,219,260	321,950	2.26%	13,897,310	13.88%	41.38%
2001	66,237,240	1,397,115	2.11%	64,840,125	3.15%	44.22%	15,262,185	199,400	1.31%	15,062,785	5.93%	53.23%
2002	68,681,770	1,202,875	1.75%	67,478,895	1.87%	50.09%	17,044,625	700,615	4.11%	16,344,010	7.09%	66.27%
2003	72,475,050	1,468,100	2.03%	71,006,950	3.39%	57.94%	17,130,970	6,715	0.04%	17,124,255	0.47%	74.21%
2004	75,906,210	1,143,500	1.51%	74,762,710	3.16%	66.29%	16,783,195	222,915	1.33%	16,560,280	-3.33%	68.47%
2005	77,704,965	1,221,765	1.57%	76,483,200	0.76%	70.12%	18,267,905	833,395	4.56%	17,434,510	3.88%	77.36%
2006	80,751,715	1,444,365	1.79%	79,307,350	2.06%	76.40%	18,229,015	94,095	0.52%	18,134,920	-0.73%	84.49%
2007	85,547,400	1,380,460	1.61%	84,166,940	4.23%	87.21%	18,912,715	623,645	3.30%	18,289,070	0.33%	86.05%
Rate Ann%chg	6.64%		Resid & Rec. w/o growth			4.86%	6.76%		C & I w/o growth			4.17%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwell & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value					
1997	8,395,495	7,538,390	15,933,885	0	0.00%	15,933,885	--	--
1998	9,254,020	7,604,585	16,858,605	158,010	0.94%	16,700,595	4.81%	4.81%
1999	9,187,445	7,780,675	16,968,120	71,009	0.42%	16,897,111	0.23%	6.05%
2000	10,675,655	7,487,275	18,162,930	188,700	1.04%	17,974,230	5.93%	12.81%
2001	10,001,330	7,503,035	17,504,365	133,015	0.76%	17,371,350	-4.36%	9.02%
2002	11,404,430	8,476,770	19,881,200	584,405	2.94%	19,296,795	10.24%	21.11%
2003	11,524,455	8,425,020	19,949,475	169,880	0.85%	19,779,595	-0.51%	24.14%
2004	11,560,975	8,291,325	19,852,300	230,150	1.16%	19,622,150	-1.64%	23.15%
2005	12,236,945	7,937,685	20,174,630	430,360	2.13%	19,744,270	-0.54%	23.91%
2006	12,848,125	7,701,390	20,549,515	238,820	1.16%	20,310,695	0.67%	27.47%
2007	13,478,125	7,744,205	21,222,330	328,645	1.55%	20,893,685	1.67%	31.13%
Rate Ann%chg	4.85%	0.27%	2.91%	Ag Imprv+Site w/o growth		1.65%		

(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	61,001,640	--	--	--	47,634,725	--	--	--	22,771,665	--	--	--
1998	65,189,700	4,188,060	6.87%	6.87%	50,710,145	3,075,420	6.46%	6.46%	28,006,875	5,235,210	22.99%	22.99%
1999	70,399,450	5,209,750	7.99%	15.41%	52,884,960	2,174,815	4.29%	11.02%	28,115,295	108,420	0.39%	23.47%
2000	71,125,320	725,870	1.03%	16.60%	52,616,525	-268,435	-0.51%	10.46%	27,868,995	-246,300	-0.88%	22.38%
2001	70,912,565	-212,755	-0.30%	16.25%	52,235,500	-381,025	-0.72%	9.66%	28,998,755	1,129,760	4.05%	27.35%
2002	71,121,925	209,360	0.30%	16.59%	52,173,900	-61,600	-0.12%	9.53%	28,923,815	-74,940	-0.26%	27.02%
2003	73,663,350	2,541,425	3.57%	20.76%	57,025,335	4,851,435	9.30%	19.71%	32,228,080	3,304,265	11.42%	41.53%
2004	82,698,240	9,034,890	12.27%	35.57%	56,986,575	-38,760	-0.07%	19.63%	32,027,730	-200,350	-0.62%	40.65%
2005	87,385,380	4,687,140	5.67%	43.25%	55,032,330	-1,954,245	-3.43%	15.53%	31,561,270	-466,460	-1.46%	38.60%
2006	86,601,235	-784,145	-0.90%	41.97%	57,610,260	2,577,930	4.68%	20.94%	33,210,780	1,649,510	5.23%	45.84%
2007	86,717,020	115,785	0.13%	42.16%	56,845,800	-764,460	-1.33%	19.34%	35,341,335	2,130,555	6.42%	55.20%

Rate Ann.%chg: Irrigated **3.58%** Dryland **1.78%** Grassland **4.49%**

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	--	--	--	--	170,640	--	--	--	131,578,670	--	--	--
1998	--	--	--	--	169,890	-750	-0.44%	-0.44%	144,076,610	12,497,940	9.50%	9.50%
1999	--	--	--	--	193,970	24,080	14.17%	13.67%	151,593,675	7,517,065	5.22%	15.21%
2000	--	--	--	--	193,270	-700	-0.36%	13.26%	151,804,110	210,435	0.14%	15.37%
2001	--	--	--	--	193,725	455	0.24%	13.53%	152,340,545	536,435	0.35%	15.78%
2002	--	--	--	--	200,955	7,230	3.73%	17.77%	152,420,595	80,050	0.05%	15.84%
2003	191,030	n/a	n/a	n/a	875	n/a	n/a	n/a	163,108,670	10,688,075	7.01%	23.96%
2004	268,350	77,320	40.48%	40.48%	0	-875	-100.00%	-100.00%	171,980,895	8,872,225	5.44%	30.71%
2005	263,600	-4,750	-1.77%	37.99%	0	0	-100.00%	-100.00%	174,242,580	2,261,685	1.32%	32.42%
2006	262,250	-1,350	-0.51%	37.28%	0	0	-100.00%	-100.00%	177,684,525	3,441,945	1.98%	35.04%
2007	260,450	-1,800	-0.69%	36.34%	0	0	-100.00%	-100.00%	179,164,605	1,480,080	0.83%	36.17%

Cnty# **42** County **HARLAN** FL area **10** Rate Ann.%chg: Total Agric Land **3.14%**

(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)⁽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	61,039,165	73,190	834	--	--	47,659,300	109,886	434	--	--	22,768,485	126,117	181	--	--
1998	65,739,420	74,774	879	5.40%	5.40%	50,840,320	109,057	466	7.37%	7.37%	28,171,090	125,394	225	24.31%	24.31%
1999	70,261,130	77,992	901	2.50%	8.03%	52,898,320	107,051	494	6.01%	13.82%	28,168,885	123,928	227	0.89%	25.41%
2000	71,413,045	79,779	895	-0.67%	7.31%	52,605,715	106,420	494	0.00%	13.82%	27,915,270	122,706	227	0.00%	25.41%
2001	70,910,665	80,598	880	-1.68%	5.52%	52,239,855	107,672	485	-1.82%	11.75%	29,002,775	124,667	233	2.64%	28.73%
2002	71,124,055	80,891	879	-0.11%	5.40%	52,182,695	107,664	485	0.00%	11.75%	28,924,120	124,341	233	0.00%	28.73%
2003	73,692,870	83,674	881	0.23%	5.64%	57,142,020	106,340	537	10.72%	23.73%	32,208,775	122,877	262	12.45%	44.75%
2004	82,533,415	86,479	954	8.33%	14.43%	57,073,710	103,909	549	2.28%	26.56%	32,031,230	122,209	262	0.04%	44.81%
2005	87,122,705	92,578	941	-1.39%	12.84%	55,246,465	100,827	548	-0.24%	26.25%	31,572,175	119,383	264	0.90%	46.11%
2006	86,611,750	93,524	926	-1.59%	11.04%	57,594,960	99,965	576	5.15%	32.75%	33,189,410	119,227	278	5.26%	53.80%
2007	86,711,155	95,263	910	-1.71%	9.14%	56,874,900	98,685	576	0.03%	32.79%	35,351,075	118,910	297	6.80%	64.25%

Rate Ann.%chg AvgVal/Acre:

0.88%

2.88%

5.09%

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						170,550	5,708	30	--		131,637,500	314,900	418	--	--
1998						169,380	5,669	30	0.00%		144,920,210	314,893	460	10.05%	10.05%
1999						193,795	5,574	35	16.67%		151,522,130	314,544	482	4.78%	15.31%
2000						193,410	5,526	35	0.00%		152,127,440	314,430	484	0.41%	15.79%
2001						193,655	5,535	35	0.00%		152,346,950	318,471	478	-1.24%	14.35%
2002						193,095	5,517	35	0.00%		152,423,965	318,412	479	0.21%	14.59%
2003	191,380	5,468	35	n/a	n/a	0	0		n/a	n/a	163,235,045	318,359	513	7.10%	22.73%
2004	270,200	5,404	50	42.86%	n/a	0	0			n/a	171,908,555	318,002	541	5.38%	29.33%
2005	263,650	5,273	50	0.00%	n/a	0	0			n/a	174,204,995	318,060	548	1.32%	31.03%
2006	262,350	5,247	50	0.00%	n/a	0	0			n/a	177,658,470	317,963	559	2.01%	33.67%
2007	259,750	5,195	50	0.00%	n/a	0	0			n/a	179,196,880	318,053	563	0.84%	34.79%

42
HARLAN

FL area **10**

Rate Ann.%chg AvgVal/Acre:

3.03%

(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

