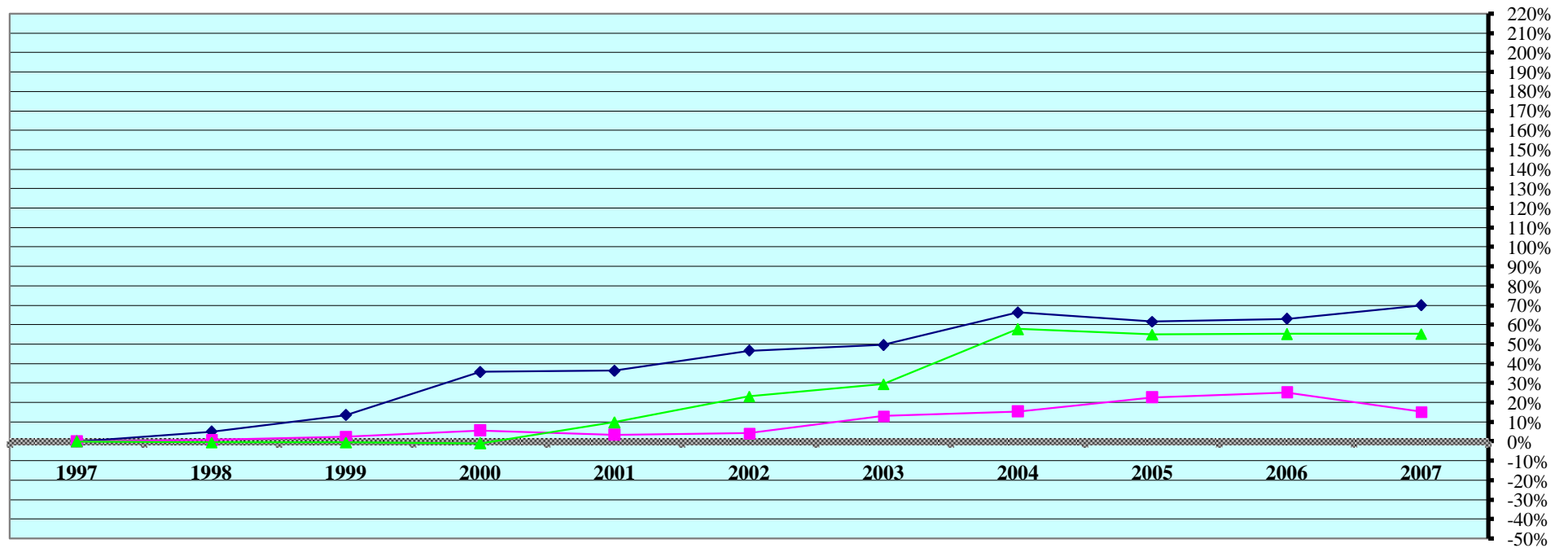


REAL PROPERTY VALUATIONS - Cumulative %Change 1997-2007



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	43,780,072	--	--	--	17,448,354	--	--	--	185,093,858	--	--	--
1998	46,013,303	2,233,231	5.10%	5.10%	17,580,037	131,683	0.75%	0.75%	184,355,626	-738,232	-0.40%	-0.40%
1999	49,714,774	3,701,471	8.04%	13.56%	17,860,584	280,547	1.60%	2.36%	184,397,563	41,937	0.02%	-0.38%
2000	59,421,160	9,706,386	19.52%	35.73%	18,450,828	590,244	3.30%	5.75%	183,531,037	-866,526	-0.47%	-0.84%
2001	59,700,047	278,887	0.47%	36.36%	18,068,627	-382,201	-2.07%	3.55%	203,427,304	19,896,267	10.84%	9.90%
2002	64,210,381	4,510,334	7.55%	46.67%	18,195,006	126,379	0.70%	4.28%	228,077,255	24,649,951	12.12%	23.22%
2003	65,499,630	1,289,249	2.01%	49.61%	19,742,011	1,547,005	8.50%	13.15%	239,713,415	11,636,160	5.10%	29.51%
2004	72,803,344	7,303,714	11.15%	66.29%	20,144,598	402,587	2.04%	15.45%	292,153,050	52,439,635	21.88%	57.84%
2005	70,769,443	-2,033,901	-2.79%	61.65%	21,400,067	1,255,469	6.23%	22.65%	287,065,846	-5,087,204	-1.74%	55.09%
2006	71,357,746	588,303	0.83%	62.99%	21,842,869	442,802	2.07%	25.19%	287,425,696	359,850	0.13%	55.29%
2007	74,391,289	3,033,543	4.25%	69.92%	20,120,520	-1,722,349	-7.89%	15.31%	287,581,590	155,894	0.05%	55.37%

Rate Ann. %chg: Resid & Rec. **5.44%** Comm & Indust **1.44%** Agric. Land **4.50%**

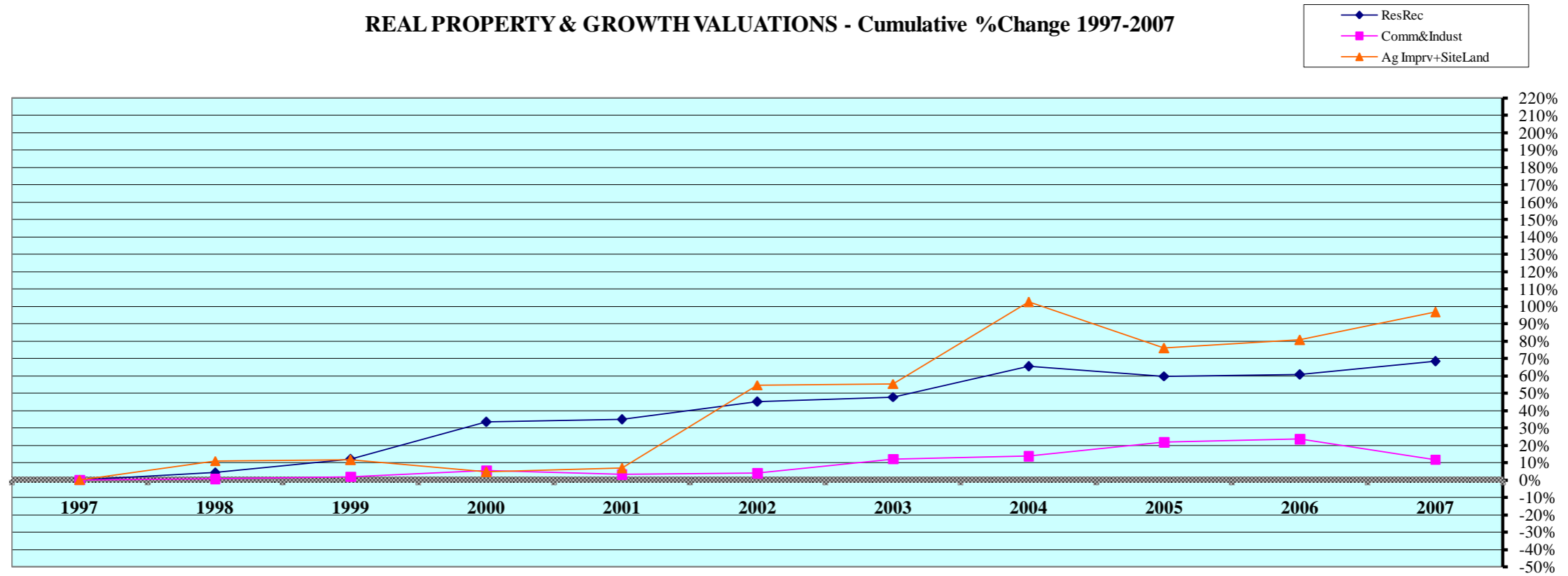
Cnty# **81**
County **SHERIDAN**

FL area **1**

CHART 1 EXHIBIT 81B Page 1

(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



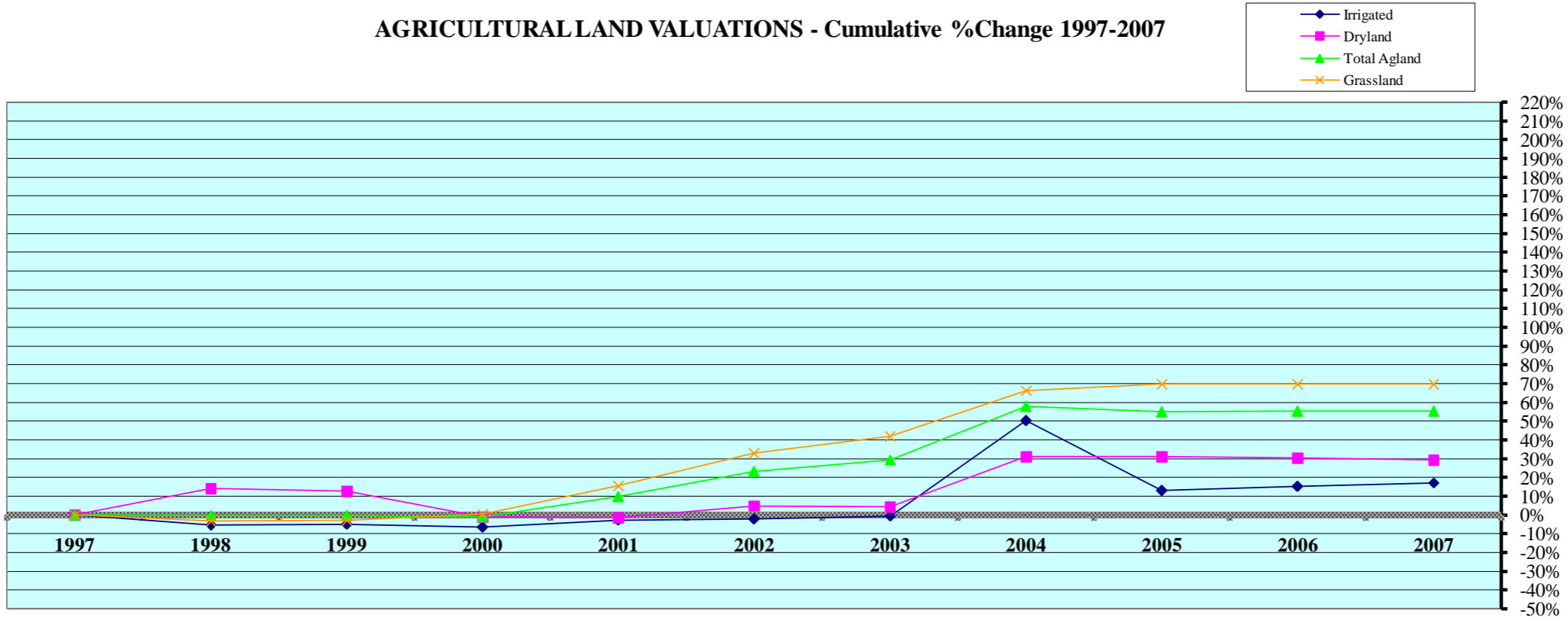
Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1997	43,780,072	276,590	0.63%	43,503,482	--	--	17,448,354	58,081	0.33%	17,390,273	--	--
1998	46,013,303	313,397	0.68%	45,699,906	4.39%	4.39%	17,580,037	27,213	0.15%	17,552,824	0.60%	0.60%
1999	49,714,774	708,461	1.43%	49,006,313	6.50%	11.94%	17,860,584	95,033	0.53%	17,765,551	1.06%	1.82%
2000	59,421,160	1,024,636	1.72%	58,396,524	17.46%	33.39%	18,450,828	89,297	0.48%	18,361,531	2.80%	5.23%
2001	59,700,047	700,655	1.17%	58,999,392	-0.71%	34.76%	18,068,627	88,003	0.49%	17,980,624	-2.55%	3.05%
2002	64,210,381	793,609	1.24%	63,416,772	6.23%	44.85%	18,195,006	67,704	0.37%	18,127,302	0.32%	3.89%
2003	65,499,630	819,872	1.25%	64,679,758	0.73%	47.74%	19,742,011	189,073	0.96%	19,552,938	7.46%	12.06%
2004	72,803,344	362,496	0.50%	72,440,848	10.60%	65.47%	20,144,598	334,861	1.66%	19,809,737	0.34%	13.53%
2005	70,769,443	826,835	1.17%	69,942,608	-3.93%	59.76%	21,400,067	148,753	0.70%	21,251,314	5.49%	21.80%
2006	71,357,746	980,039	1.37%	70,377,707	-0.55%	60.75%	21,842,869	279,988	1.28%	21,562,881	0.76%	23.58%
2007	74,391,289	684,822	0.92%	73,706,467	3.29%	68.36%	20,120,520	642,585	3.19%	19,477,935	-10.83%	11.63%
Rate Ann%chg	5.44%		Resid & Rec. w/o growth			4.40%	1.44%		C & I w/o growth			0.55%

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	18,003,953	7,474,453	25,478,406	128,905	0.51%	25,349,501	--	--
1998	20,290,355	8,206,052	28,496,407	227,282	0.80%	28,269,125	10.95%	10.95%
1999	20,525,890	8,383,358	28,909,248	522,402	1.81%	28,386,846	-0.38%	11.42%
2000	18,975,187	8,086,670	27,061,857	410,610	1.52%	26,651,247	-7.81%	4.60%
2001	19,542,114	8,295,196	27,837,310	659,953	2.37%	27,177,357	0.43%	6.67%
2002	28,054,018	11,775,464	39,829,482	429,418	1.08%	39,400,064	41.54%	54.64%
2003	28,540,898	12,052,929	40,593,827	1,007,446	2.48%	39,586,381	-0.61%	55.37%
2004	39,609,445	13,201,163	52,810,608	1,239,817	2.35%	51,570,791	27.04%	102.41%
2005	34,392,942	11,617,657	46,010,599	1,167,220	2.54%	44,843,379	-15.09%	76.01%
2006	34,877,954	12,034,936	46,912,890	876,568	1.87%	46,036,322	0.06%	80.69%
2007	38,885,750	12,281,474	51,167,224	1,086,216	2.12%	50,081,008	6.75%	96.56%
Rate Ann%chg	8.00%	5.09%	7.22%	Ag Imprv+Site w/o growth		6.29%		

(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	25,608,698	--	--	--	33,327,940	--	--	--	125,952,070	--	--	--
1998	24,205,546	-1,403,152	-5.48%	-5.48%	38,084,595	4,756,655	14.27%	14.27%	121,851,493	-4,100,577	-3.26%	-3.26%
1999	24,359,292	153,746	0.64%	-4.88%	37,587,039	-497,556	-1.31%	12.78%	122,237,624	386,131	0.32%	-2.95%
2000	23,951,208	-408,084	-1.68%	-6.47%	32,972,835	-4,614,204	-12.28%	-1.07%	126,394,719	4,157,095	3.40%	0.35%
2001	24,922,014	970,806	4.05%	-2.68%	32,811,858	-160,977	-0.49%	-1.55%	145,473,834	19,079,115	15.09%	15.50%
2002	25,068,639	146,625	0.59%	-2.11%	34,964,453	2,152,595	6.56%	4.91%	167,605,829	22,131,995	15.21%	33.07%
2003	25,471,269	402,630	1.61%	-0.54%	34,829,810	-134,643	-0.39%	4.51%	178,975,868	11,370,039	6.78%	42.10%
2004	38,457,765	12,986,496	50.98%	50.17%	43,685,314	8,855,504	25.43%	31.08%	209,572,056	30,596,188	17.10%	66.39%
2005	28,973,030	-9,484,735	-24.66%	13.14%	43,741,336	56,022	0.13%	31.25%	213,918,553	4,346,497	2.07%	69.84%
2006	29,540,725	567,695	1.96%	15.35%	43,503,972	-237,364	-0.54%	30.53%	213,955,524	36,971	0.02%	69.87%
2007	30,023,917	483,192	1.64%	17.24%	43,112,424	-391,548	-0.90%	29.36%	214,020,877	65,353	0.03%	69.92%

Rate Ann.%chg: Irrigated **1.60%** Dryland **2.61%** Grassland **5.44%**

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	--	--	--	--	205,150	--	--	--	185,093,858	--	--	--
1998	--	--	--	--	213,992	8,842	4.31%	4.31%	184,355,626	-738,232	-0.40%	-0.40%
1999	--	--	--	--	213,608	-384	-0.18%	4.12%	184,397,563	41,937	0.02%	-0.38%
2000	--	--	--	--	212,275	-1,333	-0.62%	3.47%	183,531,037	-866,526	-0.47%	-0.84%
2001	--	--	--	--	219,598	7,323	3.45%	7.04%	203,427,304	19,896,267	10.84%	9.90%
2002	--	--	--	--	438,334	218,736	99.61%	113.67%	228,077,255	24,649,951	12.12%	23.22%
2003	436,468	n/a	n/a	n/a	0	n/a	n/a	n/a	239,713,415	11,636,160	5.10%	29.51%
2004	437,915	1,447	0.33%	0.33%	0	0			292,153,050	52,439,635	21.88%	57.84%
2005	432,927	-4,988	-1.14%	-0.81%	0	0			287,065,846	-5,087,204	-1.74%	55.09%
2006	425,475	-7,452	-1.72%	-2.52%	0	0			287,425,696	359,850	0.13%	55.29%
2007	424,372	-1,103	-0.26%	-2.77%	0	0			287,581,590	155,894	0.05%	55.37%

Cnty# **81** FL area **1** Rate Ann.%chg: Total Agric Land **4.50%**
 County **SHERIDAN**

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	25,609,063	59,927	427	--	--	33,496,019	163,460	205	--	--	125,834,416	1,207,299	104	--	--
1998	23,646,715	57,779	409	-4.22%	-4.22%	41,447,026	221,335	187	-8.78%	-8.78%	120,250,907	1,152,434	104	0.00%	0.00%
1999	24,361,710	60,481	403	-1.47%	-5.62%	37,810,376	200,715	188	0.53%	-8.29%	122,009,962	1,172,245	104	0.00%	0.00%
2000	24,002,202	59,354	404	0.25%	-5.39%	33,390,264	175,731	190	1.06%	-7.32%	125,949,204	1,202,682	105	0.96%	0.96%
2001	25,039,463	61,723	406	0.50%	-4.92%	33,714,665	176,763	191	0.53%	-6.83%	144,794,276	1,268,225	114	8.57%	9.62%
2002	25,048,460	61,375	408	0.49%	-4.45%	35,250,700	170,813	206	7.85%	0.49%	167,392,033	1,274,169	131	14.91%	25.96%
2003	25,466,711	62,071	410	0.49%	-3.98%	34,886,595	168,852	207	0.49%	0.98%	178,949,506	1,275,732	140	6.87%	34.62%
2004	40,921,623	63,069	649	58.25%	51.95%	45,259,728	168,274	269	29.93%	31.20%	208,383,520	1,275,245	163	16.72%	57.12%
2005	28,898,227	65,009	445	-31.49%	4.10%	43,805,961	160,891	272	1.23%	32.82%	213,943,855	1,281,006	167	2.21%	60.59%
2006	29,346,285	66,032	444	-0.02%	4.08%	43,602,079	160,114	272	0.02%	32.84%	213,971,321	1,281,248	167	-0.01%	60.58%
2007	30,014,944	67,444	445	0.14%	4.22%	43,144,696	158,523	272	-0.06%	32.76%	214,008,248	1,281,440	167	0.00%	60.58%

Rate Ann.%chg AvgVal/Acre:

0.41%

2.87%

4.85%

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						205,140	41,027	5	--		185,144,638	1,471,714	126	--	--
1998						205,954	41,189	5	0.00%		185,550,602	1,472,737	126	0.00%	0.00%
1999						213,588	42,716	5	0.00%		184,395,636	1,476,158	125	-0.79%	-0.79%
2000						212,486	42,498	5	0.00%		183,554,156	1,480,264	124	-0.80%	-1.59%
2001						219,694	43,939	5	0.00%		203,768,098	1,550,650	131	5.65%	3.97%
2002						437,636	43,765	10	100.00%		228,128,829	1,550,122	147	12.21%	16.67%
2003	435,608	43,560	10	n/a	n/a	0	0		n/a	n/a	239,738,420	1,550,215	155	5.44%	23.02%
2004	436,243	43,624	10	0.00%	n/a	0	0			n/a	295,001,114	1,550,212	190	22.77%	51.03%
2005	432,667	43,266	10	0.00%	n/a	0	0			n/a	287,080,710	1,550,172	185	-2.68%	46.98%
2006	425,475	42,547	10	0.00%	n/a	0	0			n/a	287,345,160	1,549,941	185	0.11%	47.14%
2007	424,372	42,437	10	0.00%	n/a	0	0			n/a	287,592,260	1,549,844	186	0.09%	47.27%

81
SHERIDAN

FL area **1**

Rate Ann.%chg AvgVal/Acre:

3.95%

(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

