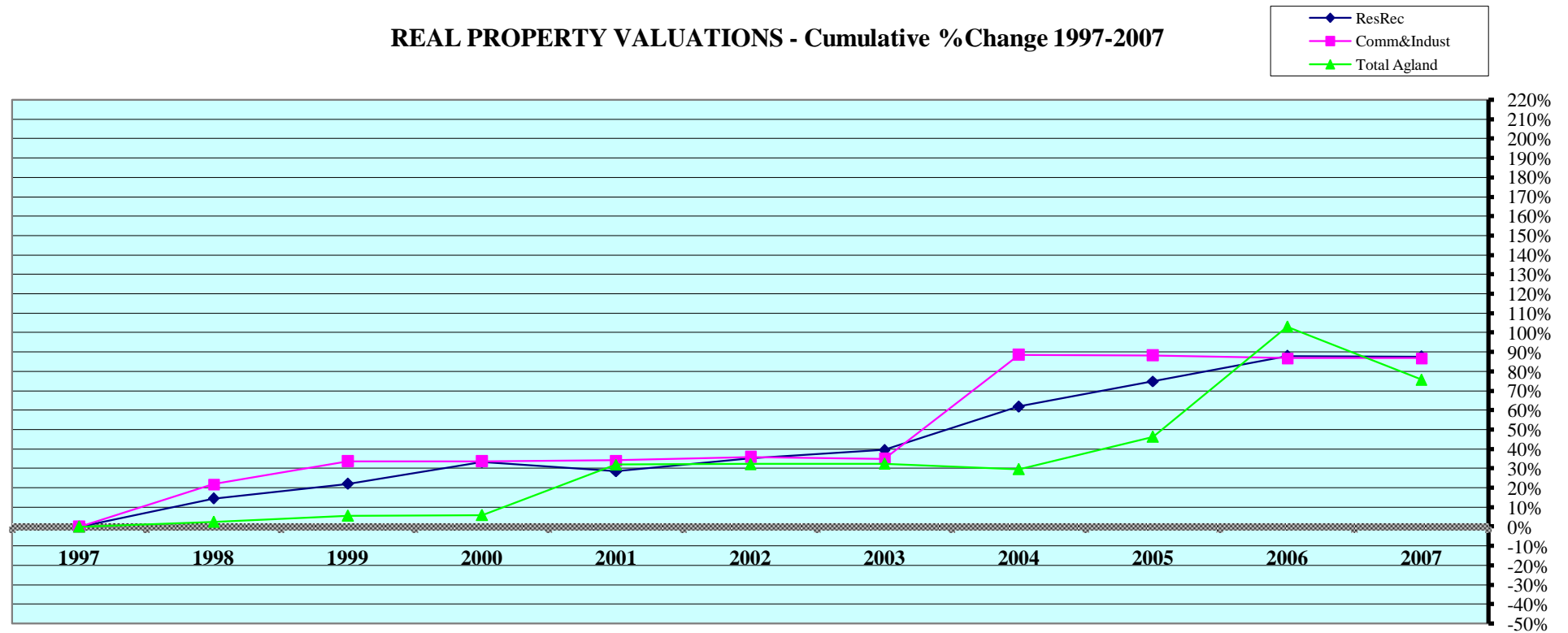


REAL PROPERTY VALUATIONS - Cumulative %Change 1997-2007



| 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 | 5,378,241 | -- | -- | -- | 766,356 | -- | -- | -- | 116,398,446 | -- | -- | -- |
| 1998 | 6,161,086 | 782,845 | 14.56% | 14.56% | 934,630 | 168,274 | 21.96% | 21.96% | 119,456,557 | 3,058,111 | 2.63% | 2.63% |
| 1999 | 6,567,299 | 406,213 | 6.59% | 22.11% | 1,025,178 | 90,548 | 9.69% | 33.77% | 123,000,985 | 3,544,428 | 2.97% | 5.67% |
| 2000 | 7,170,752 | 603,453 | 9.19% | 33.33% | 1,025,178 | 0 | 0.00% | 33.77% | 123,357,562 | 356,577 | 0.29% | 5.98% |
| 2001 | 6,914,484 | -256,268 | -3.57% | 28.56% | 1,028,907 | 3,729 | 0.36% | 34.26% | 153,737,008 | 30,379,446 | 24.63% | 32.08% |
| 2002 | 7,279,164 | 364,680 | 5.27% | 35.34% | 1,042,512 | 13,605 | 1.32% | 36.03% | 153,961,367 | 224,359 | 0.15% | 32.27% |
| 2003 | 7,505,575 | 226,411 | 3.11% | 39.55% | 1,035,063 | -7,449 | -0.71% | 35.06% | 154,294,627 | 333,260 | 0.22% | 32.56% |
| 2004 | 8,707,854 | 1,202,279 | 16.02% | 61.91% | 1,445,171 | 410,108 | 39.62% | 88.58% | 150,992,576 | -3,302,051 | -2.14% | 29.72% |
| 2005 | 9,407,618 | 699,764 | 8.04% | 74.92% | 1,442,500 | -2,671 | -0.18% | 88.23% | 170,335,666 | 19,343,090 | 12.81% | 46.34% |
| 2006 | 10,109,750 | 702,132 | 7.46% | 87.98% | 1,432,544 | -9,956 | -0.69% | 86.93% | 236,392,479 | 66,056,813 | 38.78% | 103.09% |
| 2007 | 10,090,515 | -19,235 | -0.19% | 87.62% | 1,432,544 | 0 | 0.00% | 86.93% | 204,588,770 | -31,803,709 | -13.45% | 75.77% |

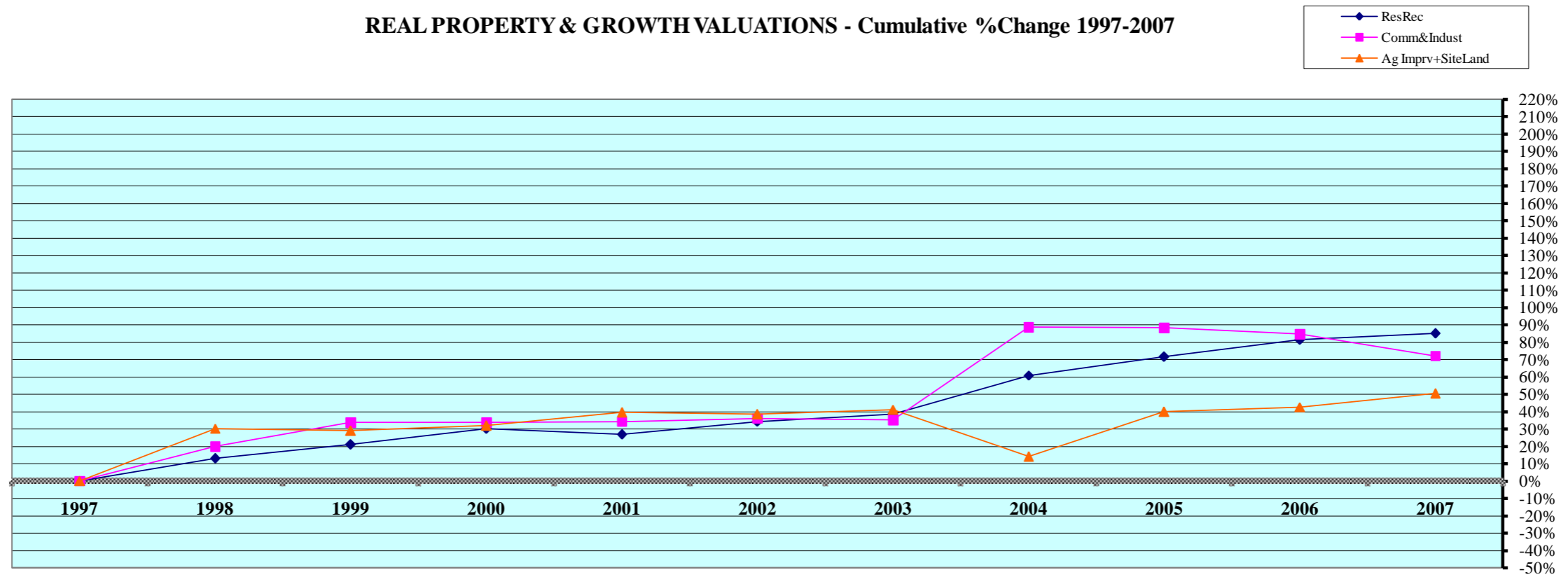
Rate Ann. %chg: Resid & Rec. 6.49% Comm & Indust 6.46% Agric. Land 5.80%

Cnty# 83
 County SIOUX

FL area 1

(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



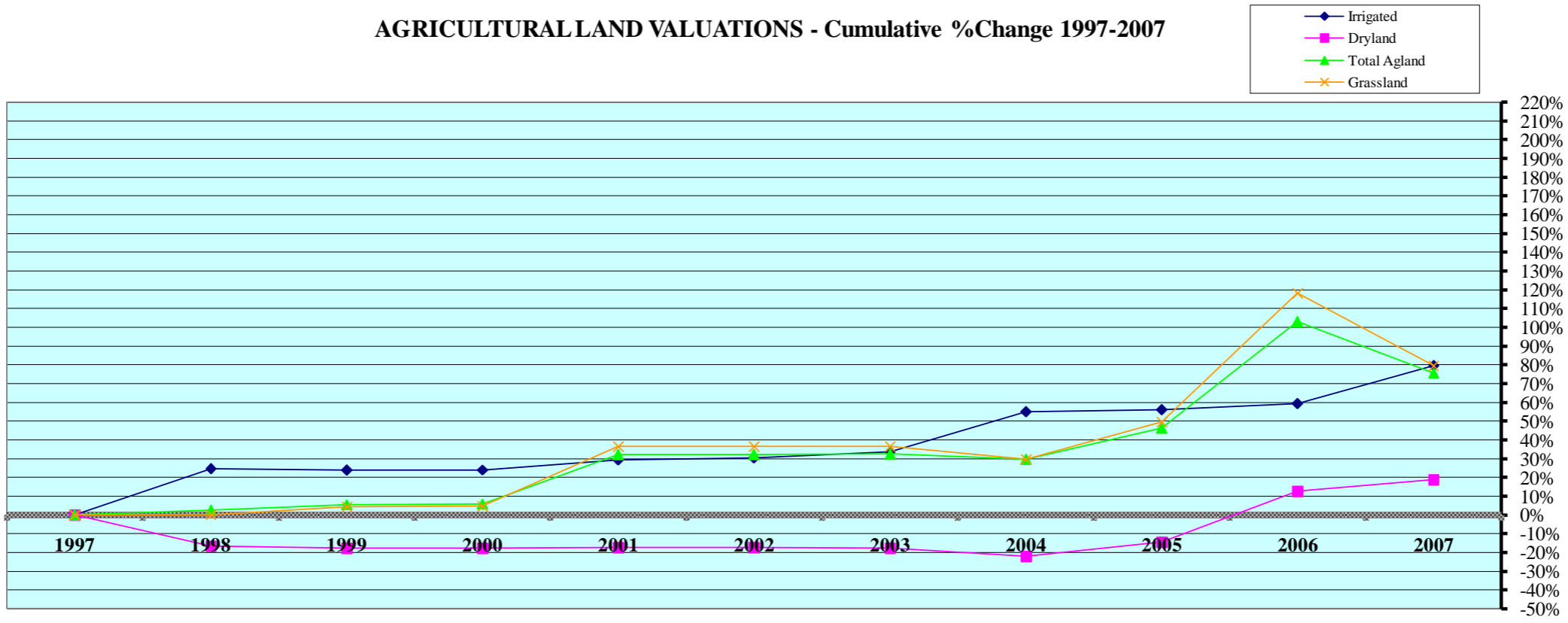
| Tax Year | Residential & Recreational ⁽¹⁾ | | | | | | Commercial & Industrial ⁽¹⁾ | | | | | |
|--------------|---|--------------|-------------------------|----------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|
| | 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 | 5,378,241 | 173,297 | 3.22% | 5,204,944 | -- | -- | 766,356 | 1,268 | 0.17% | 765,088 | -- | -- |
| 1998 | 6,161,086 | 82,754 | 1.34% | 6,078,332 | 13.02% | 13.02% | 934,630 | 16,798 | 1.80% | 917,832 | 19.77% | 19.77% |
| 1999 | 6,567,299 | 62,438 | 0.95% | 6,504,861 | 5.58% | 20.95% | 1,025,178 | 0 | 0.00% | 1,025,178 | 9.69% | 33.77% |
| 2000 | 7,170,752 | 183,004 | 2.55% | 6,987,748 | 6.40% | 29.93% | 1,025,178 | 0 | 0.00% | 1,025,178 | 0.00% | 33.77% |
| 2001 | 6,914,484 | 101,953 | 1.47% | 6,812,531 | -5.00% | 26.67% | 1,028,907 | 251 | 0.02% | 1,028,656 | 0.34% | 34.23% |
| 2002 | 7,279,164 | 58,351 | 0.80% | 7,220,813 | 4.43% | 34.26% | 1,042,512 | 0 | 0.00% | 1,042,512 | 1.32% | 36.03% |
| 2003 | 7,505,575 | 58,351 | 0.78% | 7,447,224 | 2.31% | 38.47% | 1,035,063 | 0 | 0.00% | 1,035,063 | -0.71% | 35.06% |
| 2004 | 8,707,854 | 57,466 | 0.66% | 8,650,388 | 15.25% | 60.84% | 1,445,171 | 0 | 0.00% | 1,445,171 | 39.62% | 88.58% |
| 2005 | 9,407,618 | 174,571 | 1.86% | 9,233,047 | 6.03% | 71.67% | 1,442,500 | 0 | 0.00% | 1,442,500 | -0.18% | 88.23% |
| 2006 | 10,109,750 | 355,650 | 3.52% | 9,754,100 | 3.68% | 81.36% | 1,432,544 | 18,120 | 1.26% | 1,414,424 | -1.95% | 84.56% |
| 2007 | 10,090,515 | 138,715 | 1.37% | 9,951,800 | -1.56% | 85.04% | 1,432,544 | 113,475 | 7.92% | 1,319,069 | -7.92% | 72.12% |
| Rate Ann%chg | 6.49% | | Resid & Rec. w/o growth | | | 5.01% | 6.46% | | C & I w/o growth | | | 6.00% |

| 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 | 13,012,601 | 5,928,822 | 18,941,423 | 469,173 | 2.48% | 18,472,250 | -- | -- |
| 1998 | 17,198,047 | 7,737,747 | 24,935,794 | 263,063 | 1.05% | 24,672,731 | 30.26% | 30.26% |
| 1999 | 19,274,827 | 5,581,955 | 24,856,782 | 429,229 | 1.73% | 24,427,553 | -2.04% | 28.96% |
| 2000 | 19,705,618 | 5,691,127 | 25,396,745 | 402,596 | 1.59% | 24,994,149 | 0.55% | 31.95% |
| 2001 | 20,853,121 | 5,682,755 | 26,535,876 | 83,210 | 0.31% | 26,452,666 | 4.16% | 39.66% |
| 2002 | 20,985,096 | 5,796,496 | 26,781,592 | 557,254 | 2.08% | 26,224,338 | -1.17% | 38.45% |
| 2003 | 21,106,079 | 6,195,134 | 27,301,213 | 557,254 | 2.04% | 26,743,959 | -0.14% | 41.19% |
| 2004 | 20,644,045 | 5,916,950 | 26,560,995 | 4,987,168 | 18.78% | 21,573,827 | -20.98% | 13.90% |
| 2005 | 21,129,851 | 6,069,759 | 27,199,610 | 702,296 | 2.58% | 26,497,314 | -0.24% | 39.89% |
| 2006 | 21,407,102 | 6,323,252 | 27,730,354 | 720,442 | 2.60% | 27,009,912 | -0.70% | 42.60% |
| 2007 | 22,040,041 | 6,595,960 | 28,636,001 | 126,355 | 0.44% | 28,509,646 | 2.81% | 50.51% |
| Rate Ann%chg | 5.41% | 1.07% | 4.22% | Ag Imprv+Site w/o growth | | 1.25% | | |

(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 | 15,877,656 | -- | -- | -- | 8,841,450 | -- | -- | -- | 91,318,400 | -- | -- | -- |
| 1998 | 19,790,835 | 3,913,179 | 24.65% | 24.65% | 7,366,567 | -1,474,883 | -16.68% | -16.68% | 91,507,201 | 188,801 | 0.21% | 0.21% |
| 1999 | 19,680,975 | -109,860 | -0.56% | 23.95% | 7,277,973 | -88,594 | -1.20% | -17.68% | 95,235,100 | 3,727,899 | 4.07% | 4.29% |
| 2000 | 19,699,572 | 18,597 | 0.09% | 24.07% | 7,287,939 | 9,966 | 0.14% | -17.57% | 95,558,803 | 323,703 | 0.34% | 4.64% |
| 2001 | 20,554,659 | 855,087 | 4.34% | 29.46% | 7,319,972 | 32,033 | 0.44% | -17.21% | 124,710,432 | 29,151,629 | 30.51% | 36.57% |
| 2002 | 20,703,147 | 148,488 | 0.72% | 30.39% | 7,311,558 | -8,414 | -0.11% | -17.30% | 124,798,087 | 87,655 | 0.07% | 36.66% |
| 2003 | 21,204,170 | 501,023 | 2.42% | 33.55% | 7,274,689 | -36,869 | -0.50% | -17.72% | 124,667,992 | -130,095 | -0.10% | 36.52% |
| 2004 | 24,603,864 | 3,399,694 | 16.03% | 54.96% | 6,897,323 | -377,366 | -5.19% | -21.99% | 118,399,165 | -6,268,827 | -5.03% | 29.66% |
| 2005 | 24,764,898 | 161,034 | 0.65% | 55.97% | 7,570,272 | 672,949 | 9.76% | -14.38% | 136,591,243 | 18,192,078 | 15.37% | 49.58% |
| 2006 | 25,284,154 | 519,256 | 2.10% | 59.24% | 9,965,488 | 2,395,216 | 31.64% | 12.71% | 199,369,483 | 62,778,240 | 45.96% | 118.32% |
| 2007 | 28,521,231 | 3,237,077 | 12.80% | 79.63% | 10,502,138 | 536,650 | 5.39% | 18.78% | 163,910,508 | -35,458,975 | -17.79% | 79.49% |

Rate Ann.%chg: Irrigated **6.03%** Dryland **1.74%** Grassland **6.02%**

| 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 | -- | -- | -- | -- | 360,940 | -- | -- | -- | 116,398,446 | -- | -- | -- |
| 1998 | -- | -- | -- | -- | 791,954 | 431,014 | 119.41% | 119.41% | 119,456,557 | 3,058,111 | 2.63% | 2.63% |
| 1999 | -- | -- | -- | -- | 806,937 | 14,983 | 1.89% | 123.57% | 123,000,985 | 3,544,428 | 2.97% | 5.67% |
| 2000 | -- | -- | -- | -- | 811,248 | 4,311 | 0.53% | 124.76% | 123,357,562 | 356,577 | 0.29% | 5.98% |
| 2001 | -- | -- | -- | -- | 1,151,945 | 340,697 | 42.00% | 219.15% | 153,737,008 | 30,379,446 | 24.63% | 32.08% |
| 2002 | -- | -- | -- | -- | 1,148,575 | -3,370 | -0.29% | 218.22% | 153,961,367 | 224,359 | 0.15% | 32.27% |
| 2003 | 1,147,774 | n/a | n/a | n/a | 2 | n/a | n/a | n/a | 154,294,627 | 333,260 | 0.22% | 32.56% |
| 2004 | 1,092,224 | -55,550 | -4.84% | -4.84% | 0 | -2 | -100.00% | -100.00% | 150,992,576 | -3,302,051 | -2.14% | 29.72% |
| 2005 | 1,409,253 | 317,029 | 29.03% | 22.78% | 0 | 0 | -100.00% | -100.00% | 170,335,666 | 19,343,090 | 12.81% | 46.34% |
| 2006 | 1,773,354 | 364,101 | 25.84% | 54.50% | 0 | 0 | -100.00% | -100.00% | 236,392,479 | 66,056,813 | 38.78% | 103.09% |
| 2007 | 1,654,893 | -118,461 | -6.68% | 44.18% | 0 | 0 | -100.00% | -100.00% | 204,588,770 | -31,803,709 | -13.45% | 75.77% |

Cnty# **83** County **SIoux** FL area **1** Rate Ann.%chg: Total Agric Land **5.80%**

(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 | 16,106,446 | 37,868 | 425 | -- | -- | 9,820,286 | 52,090 | 189 | -- | -- | 93,316,705 | 1,017,042 | 92 | -- | -- |
| 1998 | 19,790,835 | 40,066 | 494 | 16.24% | 16.24% | 7,366,588 | 43,630 | 169 | -10.58% | -10.58% | 91,507,350 | 1,004,385 | 91 | -1.09% | -1.09% |
| 1999 | 19,691,898 | 40,221 | 490 | -0.81% | 15.29% | 7,358,424 | 43,578 | 169 | 0.00% | -10.58% | 95,084,702 | 1,004,256 | 95 | 4.40% | 3.26% |
| 2000 | 19,683,922 | 40,198 | 490 | 0.00% | 15.29% | 7,208,781 | 42,793 | 168 | -0.59% | -11.11% | 95,300,626 | 1,006,109 | 95 | 0.00% | 3.26% |
| 2001 | 20,600,164 | 40,758 | 505 | 3.06% | 18.82% | 7,272,355 | 42,535 | 171 | 1.79% | -9.52% | 125,034,292 | 1,075,352 | 116 | 22.11% | 26.09% |
| 2002 | 20,682,478 | 40,782 | 507 | 0.40% | 19.29% | 7,304,694 | 42,748 | 171 | 0.00% | -9.52% | 124,810,747 | 1,073,709 | 116 | 0.00% | 26.09% |
| 2003 | 21,212,187 | 40,863 | 519 | 2.37% | 22.12% | 7,310,246 | 42,778 | 171 | 0.00% | -9.52% | 124,715,762 | 1,072,969 | 116 | 0.00% | 26.09% |
| 2004 | 24,480,473 | 40,408 | 606 | 16.73% | 42.55% | 6,912,401 | 42,544 | 162 | -4.99% | -14.03% | 119,908,302 | 1,072,311 | 112 | -3.60% | 21.55% |
| 2005 | 24,757,858 | 40,835 | 606 | 0.08% | 42.66% | 7,590,696 | 42,281 | 180 | 10.50% | -5.01% | 136,584,325 | 1,072,611 | 127 | 13.88% | 38.41% |
| 2006 | 25,181,000 | 41,087 | 613 | 1.08% | 44.21% | 10,088,850 | 42,034 | 240 | 33.69% | 26.99% | 199,341,209 | 1,072,478 | 186 | 45.97% | 102.03% |
| 2007 | 28,516,836 | 42,580 | 670 | 9.28% | 57.58% | 10,500,684 | 41,163 | 255 | 6.29% | 34.98% | 164,281,536 | 1,071,238 | 153 | -17.49% | 66.69% |

Rate Ann.%chg AvgVal/Acre:

4.65%

3.04%

5.24%

| 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 | | | | | | 225,675 | 22,563 | 10 | -- | | 119,469,112 | 1,129,563 | 106 | -- | -- |
| 1998 | | | | | | 791,947 | 42,539 | 19 | 90.00% | | 119,456,720 | 1,130,621 | 106 | 0.00% | 0.00% |
| 1999 | | | | | | 791,954 | 42,539 | 19 | 0.00% | | 122,926,978 | 1,130,594 | 109 | 2.83% | 2.83% |
| 2000 | | | | | | 807,090 | 43,555 | 19 | 0.00% | | 123,000,419 | 1,132,655 | 109 | 0.00% | 2.83% |
| 2001 | | | | | | 1,149,081 | 46,177 | 25 | 31.58% | | 154,055,892 | 1,204,821 | 128 | 17.43% | 20.75% |
| 2002 | | | | | | 1,148,953 | 45,739 | 25 | 0.00% | | 153,946,872 | 1,202,978 | 128 | 0.00% | 20.75% |
| 2003 | 1,148,297 | 45,401 | 25 | n/a | n/a | 0 | 305 | 0 | n/a | n/a | 154,386,492 | 1,202,316 | 128 | 0.00% | 20.75% |
| 2004 | 1,106,477 | 45,375 | 24 | -2.46% | n/a | 0 | 305 | 0 | #DIV/0! | n/a | 152,407,653 | 1,200,943 | 127 | -0.85% | 19.72% |
| 2005 | 1,409,171 | 45,375 | 31 | 27.36% | n/a | 0 | 305 | 0 | #DIV/0! | n/a | 170,342,050 | 1,201,406 | 142 | 11.72% | 33.76% |
| 2006 | 1,773,354 | 45,376 | 39 | 25.84% | n/a | 0 | 0 | | | n/a | 236,384,413 | 1,200,975 | 197 | 38.82% | 85.69% |
| 2007 | 1,655,319 | 45,376 | 36 | -6.66% | n/a | 0 | 0 | | | n/a | 204,954,375 | 1,200,356 | 171 | -13.25% | 61.08% |

83
SIOUX

FL area **1**

Rate Ann.%chg AvgVal/Acre:

4.88%

(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 |
|---|---------|---------------|-------------|--------------|-------------|------------|------------|------------|-------------|------------|------------|----------|-------------|
| 1,475 | SIOUX | 10,835,353 | 4,947,559 | 19,351,708 | 10,087,229 | 1,432,544 | 0 | 3,286 | 204,588,770 | 22,040,041 | 6,595,960 | 23,570 | 279,906,020 |
| <i>cnty sectorvalue % of total value:</i> | | 3.87% | 1.77% | 6.91% | 3.60% | 0.51% | | 0.00% | 73.09% | 7.87% | 2.36% | 0.01% | 100.00% |

| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
|--------|---------------------------------|---------------|-------------|---------------|-------------|------------|------------|------------|--------|------------|------------|----------|-------------|
| 279 | HARRISON | 217,450 | 148,733 | 29,913 | 5,041,706 | 1,101,095 | 0 | 0 | 0 | 0 | 0 | 0 | 6,538,897 |
| 18.92% | <i>%sector of county sector</i> | 2.01% | 3.01% | 0.15% | 49.98% | 76.86% | | | | | | | 2.34% |
| | <i>%sector of municipality</i> | 3.33% | 2.27% | 0.46% | 77.10% | 16.84% | | | | | | | 100.00% |

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| | | | | | | | | | | | | | |
| 279 | Total Municipalities | 217,450 | 148,733 | 29,913 | 5,041,706 | 1,101,095 | 0 | 0 | 0 | 0 | 0 | 0 | 6,538,897 |
| 18.92% | <i>%all municip.sect of cnty</i> | 2.01% | 3.01% | 0.15% | 49.98% | 76.86% | | | | | | | 2.34% |

Cnty# 83 County SIOUX

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 1