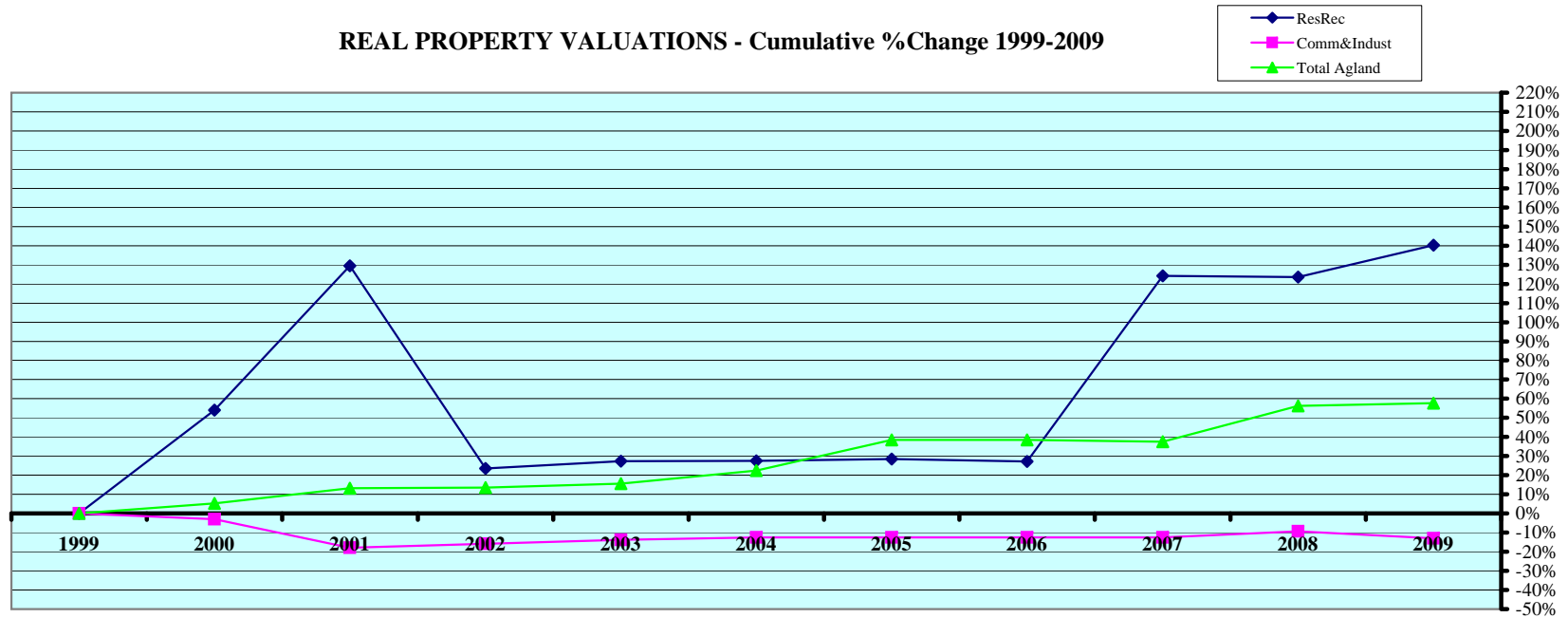


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



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
1999	1,244,851	--	--	--	220,819	--	--	--	64,606,945	--	--	--
2000	1,916,538	671,687	53.96%	53.96%	214,055	-6,764	-3.06%	-3.06%	67,968,240	3,361,295	5.20%	5.20%
2001	2,856,149	939,611	49.03%	129.44%	181,228	-32,827	-15.34%	-17.93%	73,120,450	5,152,210	7.58%	13.18%
2002	1,538,231	-1,317,918	-46.14%	23.57%	185,855	4,627	2.55%	-15.83%	73,364,895	244,445	0.33%	13.56%
2003	1,585,395	47,164	3.07%	27.36%	190,343	4,488	2.41%	-13.80%	74,698,087	1,333,192	1.82%	15.62%
2004	1,586,894	1,499	0.09%	27.48%	193,042	2,699	1.42%	-12.58%	79,051,723	4,353,636	5.83%	22.36%
2005	1,600,041	13,147	0.83%	28.53%	193,042	0	0.00%	-12.58%	89,466,050	10,414,327	13.17%	38.48%
2006	1,584,034	-16,007	-1.00%	27.25%	193,042	0	0.00%	-12.58%	89,478,072	12,022	0.01%	38.50%
2007	2,790,976	1,206,942	76.19%	124.20%	193,042	0	0.00%	-12.58%	88,860,329	-617,743	-0.69%	37.54%
2008	2,782,430	-8,546	-0.31%	123.52%	200,074	7,032	3.64%	-9.39%	100,963,386	12,103,057	13.62%	56.27%
2009	2,990,418	207,988	7.48%	140.22%	192,215	-7,859	-3.93%	-12.95%	101,903,886	940,500	0.93%	57.73%

Rate Annual %chg: Residential & Recreational 9.16%

Commercial & Industrial -1.38%

Agricultural Land 4.66%

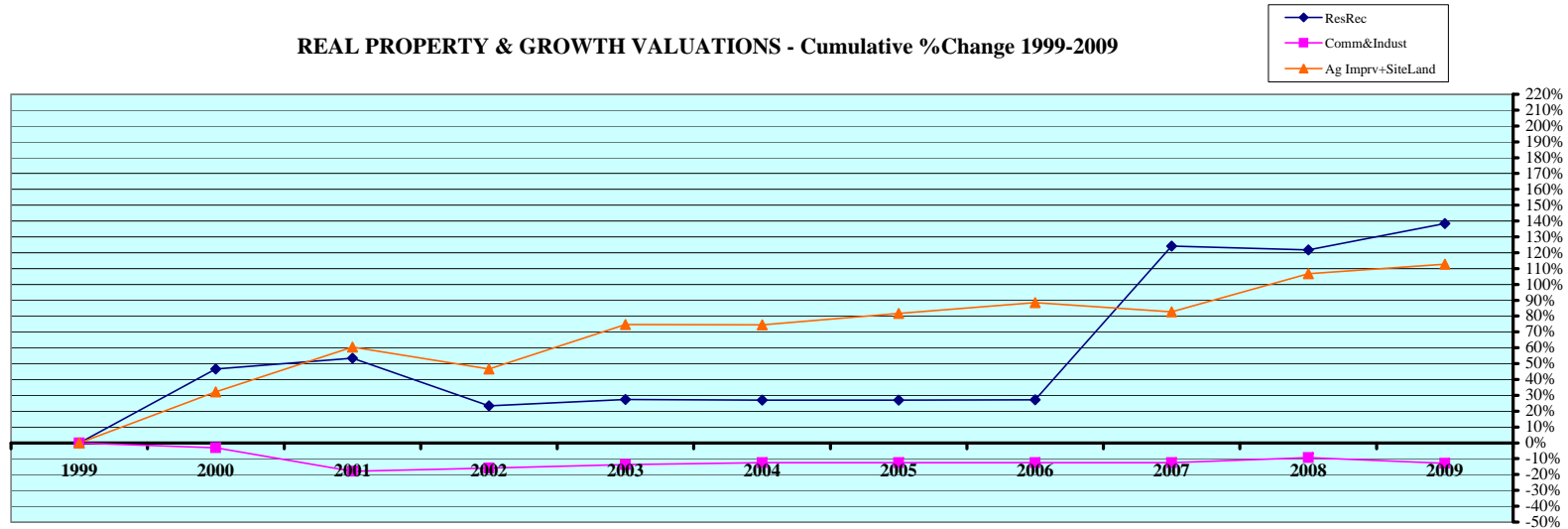
Cnty# 4
County BANNER

FL area 1

CHART 1 EXHIBIT 4B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land; Commercial & Industrial excludes minerals; Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 1999 - 2009 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2010

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1999-2009



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
1999	1,244,851	0	0.00%	1,244,851	--	--	220,819	23,868	10.81%	196,951	--	--
2000	1,916,538	90,908	4.74%	1,825,630	46.65%	46.65%	214,055	0	0.00%	214,055	-3.06%	-3.06%
2001	2,856,149	947,239	33.16%	1,908,910	-0.40%	53.34%	181,228	0	0.00%	181,228	-15.34%	-17.93%
2002	1,538,231	2,300	0.15%	1,535,931	-46.22%	23.38%	185,855	0	0.00%	185,855	2.55%	-15.83%
2003	1,585,395	0	0.00%	1,585,395	3.07%	27.36%	190,343	0	0.00%	190,343	2.41%	-13.80%
2004	1,586,894	7,141	0.45%	1,579,753	-0.36%	26.90%	193,042	0	0.00%	193,042	1.42%	-12.58%
2005	1,600,041	19,305	1.21%	1,580,736	-0.39%	26.98%	193,042	0	0.00%	193,042	0.00%	-12.58%
2006	1,584,034	0	0.00%	1,584,034	-1.00%	27.25%	193,042	0	0.00%	193,042	0.00%	-12.58%
2007	2,790,976	0	0.00%	2,790,976	76.19%	124.20%	193,042	0	0.00%	193,042	0.00%	-12.58%
2008	2,782,430	22,190	0.80%	2,760,240	-1.10%	121.73%	200,074	0	0.00%	200,074	3.64%	-9.39%
2009	2,990,418	22,190	0.74%	2,968,228	6.68%	138.44%	192,215	0	0.00%	192,215	-3.93%	-12.95%
Rate Ann%chg	9.16%			Resid & Rec. w/o growth		8.31%	-1.38%			C & I w/o growth		-1.23%

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
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
1999	5,818,372	4,853,398	10,671,770	389,960	3.65%	10,281,810	--	--
2000	9,725,593	4,878,467	14,604,060	496,029	3.40%	14,108,031	32.20%	32.20%
2001	12,458,865	4,719,329	17,178,194	66,504	0.39%	17,111,690	17.17%	60.35%
2002	11,436,058	4,459,998	15,896,056	246,196	1.55%	15,649,860	-8.90%	46.65%
2003	14,681,994	3,954,380	18,636,374	0	0.00%	18,636,374	17.24%	74.63%
2004	15,113,931	4,043,285	19,157,216	538,890	2.81%	18,618,326	-0.10%	74.46%
2005	15,905,929	4,177,574	20,083,503	694,165	3.46%	19,389,338	1.21%	81.69%
2006	16,058,347	4,177,082	20,235,429	119,693	0.59%	20,115,736	0.16%	88.49%
2007	15,488,937	4,161,380	19,650,317	144,657	0.74%	19,505,660	-3.61%	82.78%
2008	17,273,778	5,022,450	22,296,228	233,436	1.05%	22,062,792	12.28%	106.74%
2009	17,596,915	5,351,883	22,948,798	233,435	1.02%	22,715,363	1.88%	112.85%
Rate Ann%chg	11.70%	0.98%	7.96%	Ag Imprv+Site w/o growth			6.95%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site 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; 1999 - 2009 CTL
Growth Value; 1999-2009 Abstract of Asmnt Rpt.

NE Dept. of Revenue Property Assessment Division
Prepared as of 03/01/2010

Cnty# 4
County BANNER

FL area 1

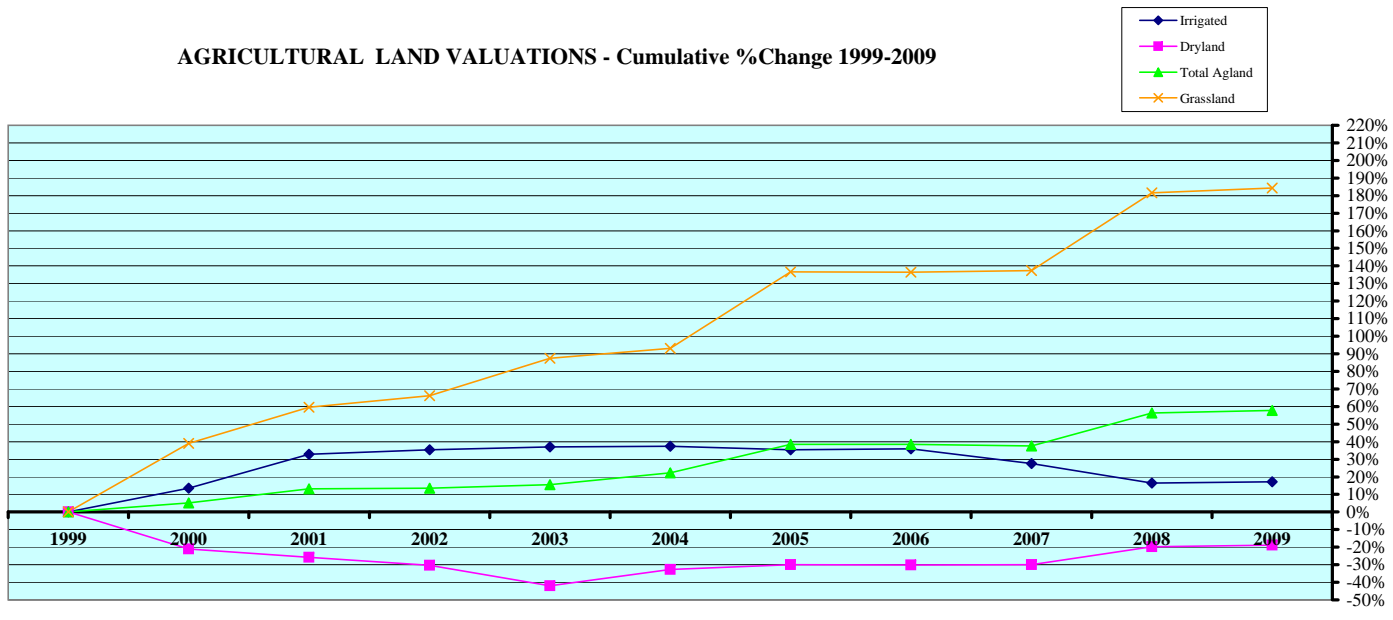
CHART 2

EXHIBIT

4B

Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1999-2009



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
1999	10,226,090	--	--	--	31,961,315	--	--	--	22,305,915	--	--	--
2000	11,619,620	1,393,530	13.63%	13.63%	25,210,405	-6,750,910	-21.12%	-21.12%	31,026,710	8,720,795	39.10%	39.10%
2001	13,593,185	1,973,565	16.98%	32.93%	23,707,390	-1,503,015	-5.96%	-25.82%	35,617,550	4,590,840	14.80%	59.68%
2002	13,843,200	250,015	1.84%	35.37%	22,277,615	-1,429,775	-6.03%	-30.30%	37,057,070	1,439,520	4.04%	66.13%
2003	14,005,160	161,960	1.17%	36.96%	18,521,413	-3,756,202	-16.86%	-42.05%	41,827,701	4,770,631	12.87%	87.52%
2004	14,044,774	39,614	0.28%	37.34%	21,531,516	3,010,103	16.25%	-32.63%	43,084,070	1,256,369	3.00%	93.15%
2005	13,842,531	-202,243	-1.44%	35.36%	22,364,721	833,205	3.87%	-30.03%	52,776,598	9,692,528	22.50%	136.60%
2006	13,905,937	63,406	0.46%	35.98%	22,342,930	-21,791	-0.10%	-30.09%	52,747,880	-28,718	-0.05%	136.47%
2007	13,041,444	-864,493	-6.22%	27.53%	22,360,091	17,161	0.08%	-30.04%	52,954,122	206,242	0.39%	137.40%
2008	11,908,268	-1,133,176	-8.69%	16.45%	25,658,232	3,298,141	14.75%	-19.72%	62,828,934	9,874,812	18.65%	181.67%
2009	11,979,310	71,042	0.60%	17.14%	25,933,316	275,084	1.07%	-18.86%	63,424,024	595,090	0.95%	184.34%

Rate Ann.%chg: Irrigated **1.59%** Dryland **-2.07%** Grassland **11.02%**

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
1999		--	--	--	113,625	--	--	--	64,606,945	--	--	--
2000		--	--	--	111,505	-2,120	-1.87%	-1.87%	67,968,240	3,361,295	5.20%	5.20%
2001		--	--	--	202,325	90,820	81.45%	78.06%	73,120,450	5,152,210	7.58%	13.18%
2002		--	--	--	187,010	-15,315	-7.57%	64.59%	73,364,895	244,445	0.33%	13.56%
2003		--	--	--	249,896	62,886	33.63%	119.93%	74,698,087	1,333,192	1.82%	15.62%
2004	93,905	n/a	n/a	n/a	297,458	n/a	n/a	n/a	79,051,723	4,353,636	5.83%	22.36%
2005	126,197	32,292	34.39%	34.39%	356,003	58,545	19.68%	19.68%	89,466,050	10,414,327	13.17%	38.48%
2006	126,256	59	0.05%	34.45%	355,069	-934	-0.26%	19.37%	89,478,072	12,022	0.01%	38.50%
2007	126,128	-128	-0.10%	34.31%	378,544	23,475	6.61%	27.26%	88,860,329	-617,743	-0.69%	37.54%
2008	157,544	31,416	24.91%	67.77%	410,408	31,864	8.42%	37.97%	100,963,386	12,103,057	13.62%	56.27%
2009	156,557	-987	-0.63%	66.72%	410,679	271	0.07%	38.06%	101,903,886	940,500	0.93%	57.73%

Cnty# **4** FL area **1** Rate Ann.%chg: Total Agric Land **4.66%**
 County **BANNER**

(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: 1999 - 2009 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2010

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1999-2009 (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
1999	10,226,090	25,795	396	--	--	31,957,450	166,223	192	--	--	22,310,040	246,358	91	--	--
2000	11,681,895	25,836	452	14.14%	14.14%	25,514,625	124,806	204	6.25%	6.25%	30,800,730	289,697	106	16.48%	16.48%
2001	13,117,580	24,656	532	17.70%	34.34%	23,644,640	129,811	182	-10.78%	-5.21%	35,611,135	306,739	116	9.43%	27.47%
2002	13,434,595	25,273	532	0.00%	34.34%	22,277,975	121,831	183	0.55%	-4.69%	36,892,840	313,767	118	1.72%	29.67%
2003	14,007,678	26,723	524	-1.50%	32.32%	18,521,321	121,251	153	-16.39%	-20.31%	41,831,969	313,712	133	12.71%	46.15%
2004	14,044,774	26,779	524	0.09%	32.44%	21,531,516	121,074	178	16.23%	-7.38%	43,086,832	313,762	137	3.25%	50.90%
2005	13,964,449	26,956	518	-1.23%	30.82%	22,371,740	119,242	188	5.50%	-2.28%	52,737,173	315,276	167	21.81%	83.82%
2006	13,905,936	26,819	519	0.09%	30.94%	22,343,493	119,054	188	0.03%	-2.25%	52,658,886	314,718	167	0.03%	83.87%
2007	13,091,256	25,291	518	-0.17%	30.72%	22,367,913	119,153	188	0.03%	-2.23%	52,827,651	315,866	167	-0.04%	83.79%
2008	11,908,266	24,688	482	-6.82%	21.81%	25,656,825	119,684	214	14.20%	11.65%	62,631,739	315,875	198	18.56%	117.89%
2009	12,893,728	25,855	499	3.39%	25.93%	25,503,958	115,820	220	2.72%	14.69%	63,396,137	319,194	199	0.17%	118.26%

Rate Ann.%chg Average Value/Acre: 2.33%

1.38%

8.12%

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
1999						113,495	7,250	16			64,607,075	445,626	145	--	--
2000						112,665	7,259	16	0.00%		68,109,915	447,598	152	4.83%	4.83%
2001						195,170	8,709	22	37.50%		72,568,525	469,915	154	1.32%	6.21%
2002						97,815	6,426	15	-31.82%		72,703,225	467,297	156	1.30%	7.59%
2003						93,222	6,180	15	0.00%		74,714,087	472,799	158	1.28%	8.97%
2004	93,191	6,207	15	n/a	n/a	297,458	1,893	157	n/a	n/a	79,053,771	469,715	168	6.52%	16.07%
2005	125,386	6,269	20	33.20%	n/a	327,088	2,189	149	-4.92%	n/a	89,525,836	469,932	191	13.19%	31.38%
2006	125,544	6,277	20	0.00%	n/a	332,138	2,199	151	1.08%	n/a	89,365,997	469,068	191	0.01%	31.39%
2007	125,791	6,290	20	0.00%	n/a	378,588	2,712	140	-7.55%	n/a	88,791,199	469,311	189	-0.69%	30.48%
2008	156,980	6,275	25	25.10%	n/a	510,058	2,737	186	33.48%	n/a	100,863,868	469,259	215	13.61%	48.24%
2009	156,510	6,256	25	0.00%	n/a	410,679	2,609	157	-15.53%	n/a	102,361,012	469,734	218	1.38%	50.28%

4
BANNER

FL area 1

Rate Ann. %chg Average Value/Acre: 4.16%

(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: 1999 - 2009 Abstracts Agland Assessment Level 1998 to 2006 = 80% ; 2007 & forward = 75% NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2010

