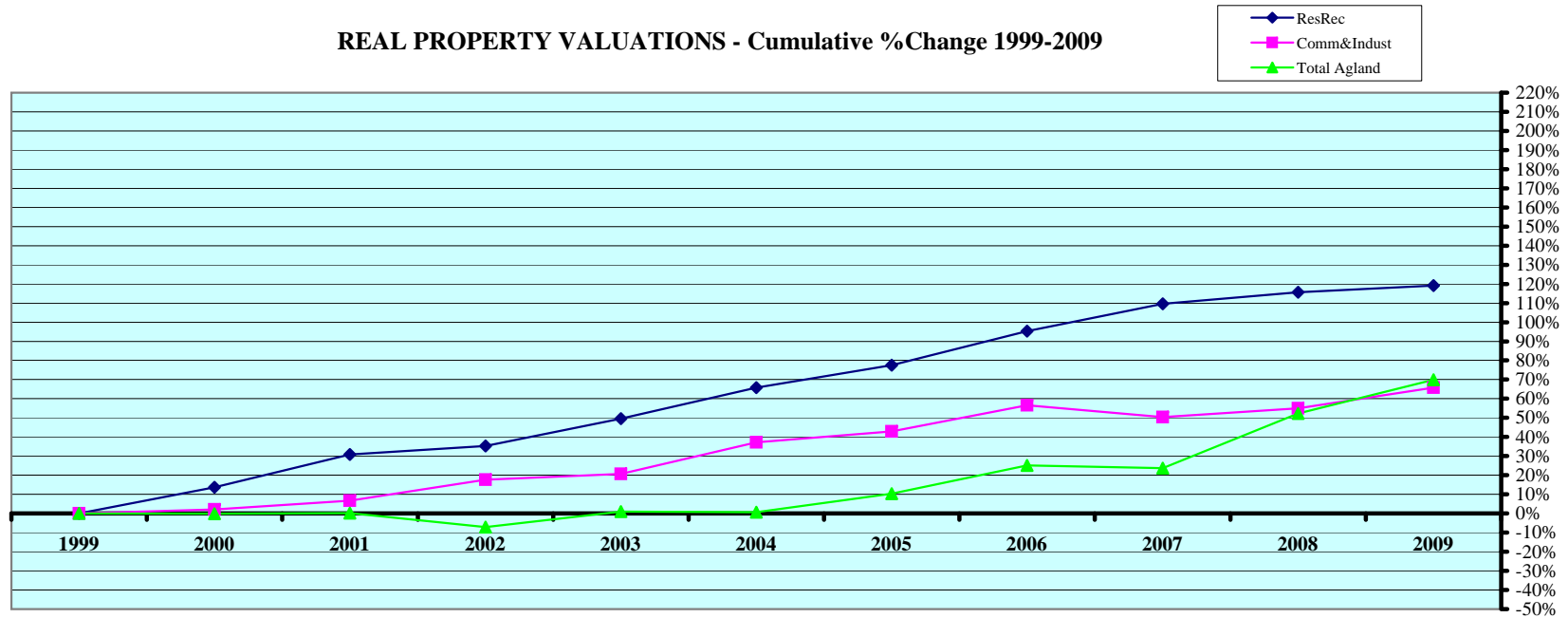


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



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	631,678,255	--	--	--	109,244,027	--	--	--	282,831,801	--	--	--
2000	717,760,974	86,082,719	13.63%	13.63%	111,563,181	2,319,154	2.12%	2.12%	282,433,847	-397,954	-0.14%	-0.14%
2001	826,050,798	108,289,824	15.09%	30.77%	116,631,421	5,068,240	4.54%	6.76%	283,299,112	865,265	0.31%	0.17%
2002	854,950,488	28,899,690	3.50%	35.35%	128,574,180	11,942,759	10.24%	17.69%	262,815,009	-20,484,103	-7.23%	-7.08%
2003	944,915,798	89,965,310	10.52%	49.59%	131,779,638	3,205,458	2.49%	20.63%	285,729,688	22,914,679	8.72%	1.02%
2004	1,047,132,282	102,216,484	10.82%	65.77%	149,808,960	18,029,322	13.68%	37.13%	284,760,470	-969,218	-0.34%	0.68%
2005	1,121,663,437	74,531,155	7.12%	77.57%	156,194,369	6,385,409	4.26%	42.98%	312,230,805	27,470,335	9.65%	10.39%
2006	1,233,705,665	112,042,228	9.99%	95.31%	171,128,443	14,934,074	9.56%	56.65%	353,782,895	41,552,090	13.31%	25.09%
2007	1,324,087,270	90,381,605	7.33%	109.61%	164,236,511	-6,891,932	-4.03%	50.34%	349,975,058	-3,807,837	-1.08%	23.74%
2008	1,362,344,499	38,257,229	2.89%	115.67%	169,315,579	5,079,068	3.09%	54.99%	430,579,821	80,604,763	23.03%	52.24%
2009	1,384,014,461	21,669,962	1.59%	119.10%	181,178,588	11,863,009	7.01%	65.85%	480,411,956	49,832,135	11.57%	69.86%

Rate Annual %chg: Residential & Recreational **8.16%**

Commercial & Industrial **5.19%**

Agricultural Land **5.44%**

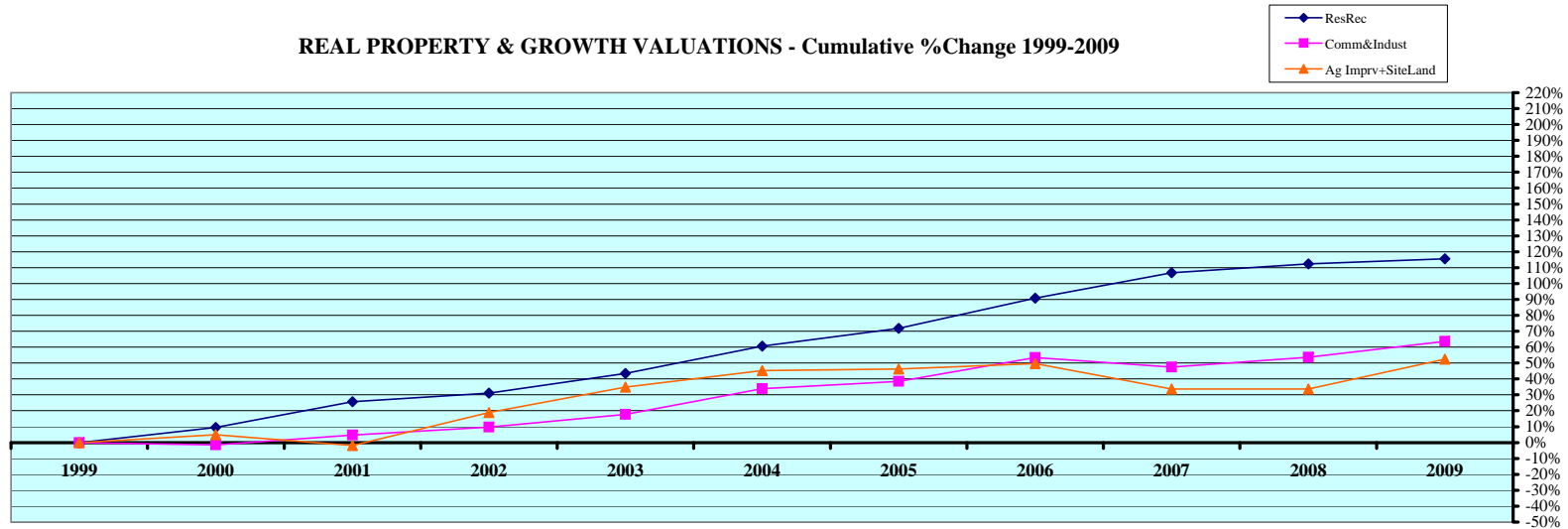
Cnty# **13**
County **CASS**

FL area **9**

CHART 1 EXHIBIT 13B 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.

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	631,678,255	25,707,631	4.07%	605,970,624	--	--	109,244,027	3,196,293	2.93%	106,047,734	--	--
2000	717,760,974	26,616,926	3.71%	691,144,048	9.41%	9.41%	111,563,181	3,924,932	3.52%	107,638,249	-1.47%	-1.47%
2001	826,050,798	32,440,768	3.93%	793,610,030	10.57%	25.64%	116,631,421	2,322,030	1.99%	114,309,391	2.46%	4.64%
2002	854,950,488	27,349,977	3.20%	827,600,511	0.19%	31.02%	128,574,180	8,775,433	6.83%	119,798,747	2.72%	9.66%
2003	944,915,798	38,815,429	4.11%	906,100,369	5.98%	43.44%	131,779,638	3,226,947	2.45%	128,552,691	-0.02%	17.67%
2004	1,047,132,282	31,863,635	3.04%	1,015,268,647	7.45%	60.73%	149,808,960	3,475,527	2.32%	146,333,433	11.04%	33.95%
2005	1,121,663,437	36,242,287	3.23%	1,085,421,150	3.66%	71.83%	156,194,369	4,952,035	3.17%	151,242,334	0.96%	38.44%
2006	1,233,705,665	28,806,343	2.33%	1,204,899,322	7.42%	90.75%	171,128,443	3,604,380	2.11%	167,524,063	7.25%	53.35%
2007	1,324,087,270	18,136,271	1.37%	1,305,950,999	5.86%	106.74%	164,236,511	3,062,788	1.86%	161,173,723	-5.82%	47.54%
2008	1,362,344,499	20,514,226	1.51%	1,341,830,273	1.34%	112.42%	169,315,579	1,381,474	0.82%	167,934,105	2.25%	53.72%
2009	1,384,014,461	22,578,489	1.63%	1,361,435,972	-0.07%	115.53%	181,178,588	2,347,910	1.30%	178,830,678	5.62%	63.70%
Rate Ann%chg	8.16%			Resid & Rec. w/o growth		5.18%	5.19%			C & I w/o growth		2.50%

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	74,690,864	28,853,582	103,544,446	3,541,961	3.42%	100,002,485	--	--
2000	80,917,269	29,386,911	110,304,180	1,584,741	1.44%	108,719,439	5.00%	5.00%
2001	80,323,721	24,499,473	104,823,194	3,253,975	3.10%	101,569,219	-7.92%	-1.91%
2002	93,988,339	31,536,492	125,524,831	2,469,744	1.97%	123,055,087	17.39%	18.84%
2003	110,220,752	32,992,895	143,213,647	3,493,731	2.44%	139,719,916	11.31%	34.94%
2004	116,650,869	35,297,096	151,947,965	1,620,943	1.07%	150,327,022	4.97%	45.18%
2005	117,520,200	35,817,248	153,337,448	1,878,237	1.22%	151,459,211	-0.32%	46.27%
2006	119,705,776	36,694,362	156,400,138	1,510,897	0.97%	154,889,241	1.01%	49.59%
2007	106,188,779	34,154,036	140,342,815	1,983,209	1.41%	138,359,606	-11.53%	33.62%
2008	105,777,321	34,297,844	140,075,165	1,562,375	1.12%	138,512,790	-1.30%	33.77%
2009	121,047,497	39,305,088	160,352,585	2,490,194	1.55%	157,862,391	12.70%	52.46%
Rate Ann%chg	4.95%	3.14%	4.47%	Ag Imprv+Site w/o growth		3.13%		

(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# 13
County CASS

FL area 9

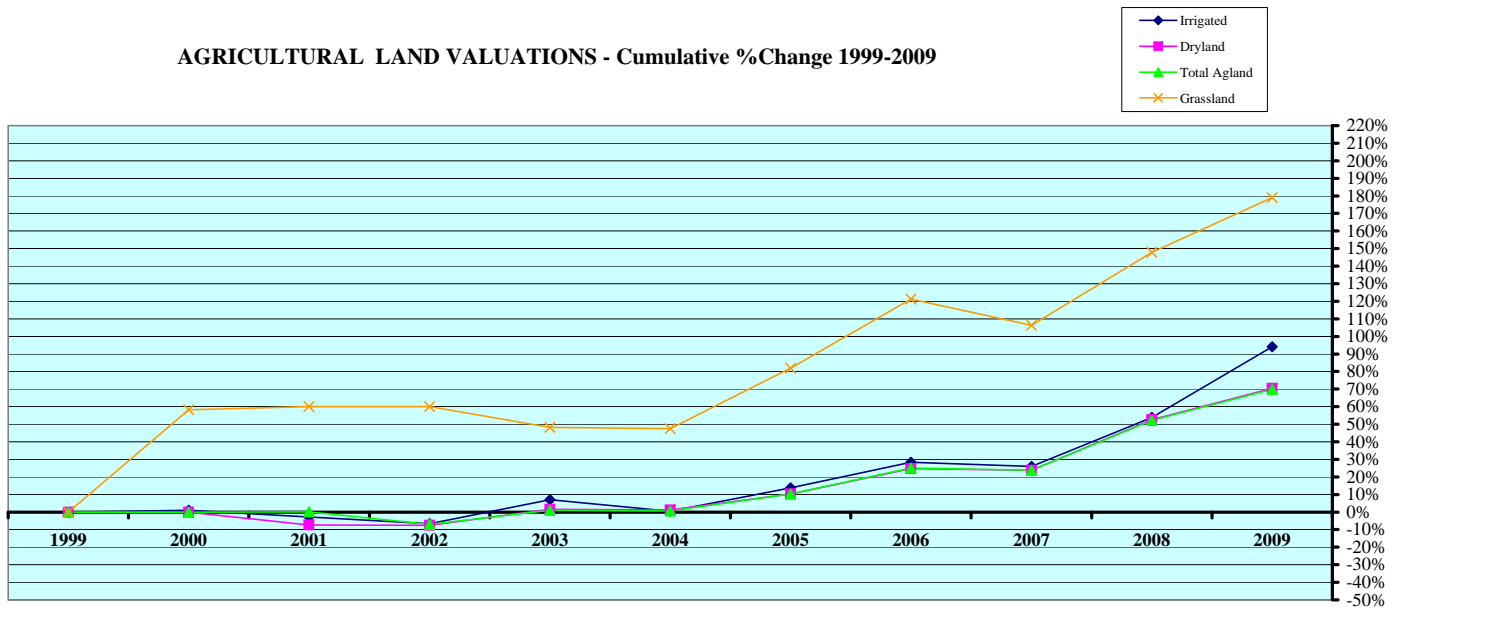
CHART 2

EXHIBIT

13B

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	2,609,541	--	--	--	264,402,592	--	--	--	8,330,518	--	--	--
2000	2,634,092	24,551	0.94%	0.94%	264,010,860	-391,732	-0.15%	-0.15%	13,187,502	4,856,984	58.30%	58.30%
2001	2,535,782	-98,310	-3.73%	-2.83%	244,839,013	-19,171,847	-7.26%	-7.40%	13,339,258	151,756	1.15%	60.13%
2002	2,438,642	-97,140	-3.83%	-6.55%	244,603,305	-235,708	-0.10%	-7.49%	13,334,555	-4,703	-0.04%	60.07%
2003	2,793,170	354,528	14.54%	7.04%	268,320,653	23,717,348	9.70%	1.48%	12,345,266	-989,289	-7.42%	48.19%
2004	2,623,194	-169,976	-6.09%	0.52%	267,609,388	-711,265	-0.27%	1.21%	12,278,994	-66,272	-0.54%	47.40%
2005	2,968,583	345,389	13.17%	13.76%	291,781,926	24,172,538	9.03%	10.36%	15,160,711	2,881,717	23.47%	81.99%
2006	3,350,453	381,870	12.86%	28.39%	329,682,860	37,900,934	12.99%	24.69%	18,439,142	3,278,431	21.62%	121.34%
2007	3,287,800	-62,653	-1.87%	25.99%	327,421,795	-2,261,065	-0.69%	23.83%	17,188,838	-1,250,304	-6.78%	106.34%
2008	4,013,210	725,410	22.06%	53.79%	403,629,983	76,208,188	23.28%	52.66%	20,641,427	3,452,589	20.09%	147.78%
2009	5,063,529	1,050,319	26.17%	94.04%	450,681,473	47,051,490	11.66%	70.45%	23,237,064	2,595,637	12.57%	178.94%

Rate Ann.%chg: Irrigated **6.85%** Dryland **5.48%** Grassland **10.80%**

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	--	--	--	--	7,489,150	--	--	--	282,831,801	--	--	--
2000	--	--	--	--	2,601,393	-4,887,757	-65.26%	-65.26%	282,433,847	-397,954	-0.14%	-0.14%
2001	--	--	--	--	22,585,059	19,983,666	768.19%	201.57%	283,299,112	865,265	0.31%	0.17%
2002	--	--	--	--	2,438,507	-20,146,552	-89.20%	-67.44%	262,815,009	-20,484,103	-7.23%	-7.08%
2003	--	--	--	--	1,854,258	-584,249	-23.96%	-75.24%	285,729,688	22,914,679	8.72%	1.02%
2004	390,895	n/a	n/a	n/a	1,857,999	n/a	n/a	n/a	284,760,470	-969,218	-0.34%	0.68%
2005	383,235	-7,660	-1.96%	-1.96%	1,936,350	78,351	4.22%	4.22%	312,230,805	27,470,335	9.65%	10.39%
2006	380,122	-3,113	-0.81%	-2.76%	1,930,318	-6,032	-0.31%	3.89%	353,782,895	41,552,090	13.31%	25.09%
2007	352,900	-27,222	-7.16%	-9.72%	1,723,725	-206,593	-10.70%	-7.23%	349,975,058	-3,807,837	-1.08%	23.74%
2008	691,903	339,003	96.06%	77.00%	1,603,298	-120,427	-6.99%	-13.71%	430,579,821	80,604,763	23.03%	52.24%
2009	320,249	-371,654	-53.71%	-18.07%	1,109,641	-493,657	-30.79%	-40.28%	480,411,956	49,832,135	11.57%	69.86%

Cnty# **13** FL area **9** Rate Ann.%chg: Total Agric Land **5.44%**
 County **CASS**

(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	2,649,115	2,227	1,190	--	--	266,345,032	259,955	1,025	--	--	13,530,631	41,346	327	--	--
2000	2,649,117	2,227	1,190	0.00%	0.00%	266,068,225	259,648	1,025	0.00%	0.00%	13,459,321	41,024	328	0.31%	0.31%
2001	2,497,527	2,263	1,104	-7.23%	-7.23%	243,463,266	257,511	945	-7.80%	-7.80%	13,185,287	39,994	330	0.61%	0.92%
2002	2,438,642	2,292	1,064	-3.62%	-10.59%	244,635,125	259,014	944	-0.11%	-7.90%	13,335,607	40,557	329	-0.30%	0.61%
2003	2,744,006	2,361	1,162	9.21%	-2.35%	268,482,919	259,301	1,035	9.64%	0.98%	12,224,672	40,514	302	-8.21%	-7.65%
2004	2,623,194	2,259	1,161	-0.08%	-2.43%	267,610,309	258,309	1,036	0.10%	1.07%	12,308,714	40,439	304	0.79%	-6.92%
2005	2,968,583	2,296	1,293	11.35%	8.65%	291,685,750	258,048	1,130	9.11%	10.28%	15,185,726	40,192	378	24.13%	15.55%
2006	3,350,453	2,177	1,539	19.04%	29.34%	330,056,989	257,387	1,282	13.45%	25.11%	18,450,613	39,931	462	22.29%	41.30%
2007	3,287,800	2,138	1,538	-0.07%	29.24%	327,266,832	255,716	1,280	-0.20%	24.86%	17,280,898	37,437	462	-0.10%	41.16%
2008	4,059,615	2,088	1,945	26.43%	63.40%	403,862,231	255,643	1,580	23.44%	54.13%	20,924,811	37,172	563	21.95%	72.14%
2009	5,132,018	2,429	2,113	8.66%	77.55%	449,731,251	257,889	1,744	10.39%	70.14%	22,803,225	37,060	615	9.31%	88.17%

Rate Ann.%chg Average Value/Acre: 5.91%

5.46%

6.53%

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						411,915	7,694	54			282,936,693	311,222	909	--	--
2000						423,115	7,722	55	1.85%		282,599,778	310,621	910	0.11%	0.11%
2001						426,759	7,615	56	1.82%		259,572,839	307,382	844	-7.25%	-7.15%
2002						2,433,513	10,977	222	296.43%		262,842,887	312,840	840	-0.47%	-7.59%
2003						407,048	7,671	53	-76.13%		285,712,903	313,138	912	8.57%	0.33%
2004	390,871	7,671	51	n/a	n/a	1,918,188	3,391	566	n/a	n/a	284,851,276	312,069	913	0.09%	0.42%
2005	383,307	7,664	50	-1.85%	n/a	1,915,000	3,401	563	-0.46%	n/a	312,138,366	311,601	1,002	9.74%	10.20%
2006	380,236	7,603	50	-0.01%	n/a	1,894,462	3,361	564	0.10%	n/a	354,132,753	310,460	1,141	13.87%	25.49%
2007	352,172	6,933	51	1.57%	n/a	1,709,877	3,089	553	-1.81%	n/a	349,897,579	305,313	1,146	0.47%	26.08%
2008	675,378	6,644	102	100.12%	n/a	1,536,356	2,855	538	-2.77%	n/a	431,058,391	304,402	1,416	23.56%	55.78%
2009	396,622	3,632	109	7.43%	n/a	1,238,653	2,431	510	-5.31%	n/a	479,301,769	303,441	1,580	11.54%	73.77%

13
CASS

FL area 9

Rate Ann. %chg Average Value/Acre: 5.68%

(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

2009 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
24,334	CASS	98,574,042	35,717,200	36,417,876	1,373,693,050	132,051,626	49,126,962	10,321,411	480,411,956	121,047,497	39,305,088	7,467,892	2,384,134,600
cnty sector/value % of total value:		4.13%	1.50%	1.53%	57.62%	5.54%	2.06%	0.43%	20.15%	5.08%	1.65%	0.31%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
142	ALVO	338,264	11,744	2,075	4,187,946	228,406	0	0	0	0	0	0	4,768,435
0.58%	%sector of county sector	0.34%	0.03%	0.01%	0.30%	0.17%							0.20%
	%sector of municipality	7.09%	0.25%	0.04%	87.83%	4.79%							100.00%
270	AVOCA	270,514	137,255	8,232	5,629,881	803,266	0	0	0	0	0	0	6,849,148
1.11%	%sector of county sector	0.27%	0.38%	0.02%	0.41%	0.61%							0.29%
	%sector of municipality	3.95%	2.00%	0.12%	82.20%	11.73%							100.00%
396	CEDAR CREEK	41,168	60,328	167,191	53,546,214	806,130	0	27,279	0	0	0	0	54,648,310
1.63%	%sector of county sector	0.04%	0.17%	0.46%	3.90%	0.61%		0.26%					2.29%
	%sector of municipality	0.08%	0.11%	0.31%	97.98%	1.48%		0.05%					100.00%
1,105	EAGLE	509,837	357,363	19,004	36,205,996	3,898,972	0	0	0	0	0	0	40,991,172
4.54%	%sector of county sector	0.52%	1.00%	0.05%	2.64%	2.95%							1.72%
	%sector of municipality	1.24%	0.87%	0.05%	88.33%	9.51%							100.00%
668	ELMWOOD	481,190	319,391	13,472	24,768,760	3,577,925	0	0	0	0	0	0	29,160,738
2.75%	%sector of county sector	0.49%	0.89%	0.04%	1.80%	2.71%							1.22%
	%sector of municipality	1.65%	1.10%	0.05%	84.94%	12.27%							100.00%
544	GREENWOOD	201,126	389,991	381,217	22,845,544	4,586,552	0	0	0	0	0	0	28,404,430
2.24%	%sector of county sector	0.20%	1.09%	1.05%	1.66%	3.47%							1.19%
	%sector of municipality	0.71%	1.37%	1.34%	80.43%	16.15%							100.00%
1,046	LOUISVILLE	1,376,941	571,493	659,966	46,394,707	6,003,169	208,748	0	286	0	0	0	55,215,310
4.30%	%sector of county sector	1.40%	1.60%	1.81%	3.38%	4.55%	0.42%		0.00%				2.32%
	%sector of municipality	2.49%	1.04%	1.20%	84.03%	10.87%	0.38%		0.00%				100.00%
191	MANLEY	136,053	71,353	56,916	6,021,966	430,075	0	0	0	0	0	0	6,716,363
0.78%	%sector of county sector	0.14%	0.20%	0.16%	0.44%	0.33%							0.28%
	%sector of municipality	2.03%	1.06%	0.85%	89.66%	6.40%							100.00%
269	MURDOCK	34,187	131,352	9,715	12,010,368	510,945	0	0	0	0	0	0	12,696,567
1.11%	%sector of county sector	0.03%	0.37%	0.03%	0.87%	0.39%							0.53%
	%sector of municipality	0.27%	1.03%	0.08%	94.60%	4.02%							100.00%
481	MURRAY	260,646	548,701	223,033	19,527,518	1,793,275	0	0	0	0	0	0	22,353,173
1.98%	%sector of county sector	0.26%	1.54%	0.61%	1.42%	1.36%							0.94%
	%sector of municipality	1.17%	2.45%	1.00%	87.36%	8.02%							100.00%
232	NEHAWKA	60,389	81,640	170,713	7,000,431	508,379	0	0	0	0	0	0	7,821,552
0.95%	%sector of county sector	0.06%	0.23%	0.47%	0.51%	0.38%							0.33%
	%sector of municipality	0.77%	1.04%	2.18%	89.50%	6.50%							100.00%
6893	PLATTSMOUTH	4,104,399	3,142,919	1,497,109	198,282,708	56,339,215	3,054,397	0	0	0	0	0	266,420,747
28.33%	%sector of county sector	4.16%	8.80%	4.11%	14.43%	42.66%	6.22%						11.17%
	%sector of municipality	1.54%	1.18%	0.56%	74.42%	21.15%	1.15%						100.00%
86	SOUTH BEND	8,040	130,953	469,817	3,072,257	636,876	0	0	0	0	0	0	4,317,943
0.35%	%sector of county sector	0.01%	0.37%	1.29%	0.22%	0.48%							0.18%
	%sector of municipality	0.19%	3.03%	10.88%	71.15%	14.75%							100.00%
260	UNION	82,625	160,959	177,507	7,219,851	706,743	0	0	0	0	0	0	8,347,685
1.07%	%sector of county sector	0.08%	0.45%	0.49%	0.53%	0.54%							0.35%
	%sector of municipality	0.99%	1.93%	2.13%	86.49%	8.47%							100.00%
1107	WEEPING WATER	593,636	552,692	152,757	45,903,125	3,534,066	447,756	0	0	0	0	0	51,184,032
4.55%	%sector of county sector	0.60%	1.55%	0.42%	3.34%	2.68%	0.91%						2.15%
	%sector of municipality	1.16%	1.08%	0.30%	89.68%	6.90%	0.87%						100.00%
13,690	Total Municipalities	8,499,015	6,668,134	4,008,724	492,617,272	84,363,994	3,710,901	27,279	286	0	0	0	599,895,605
56.26%	%all municip.sect of cnty	8.62%	18.67%	11.01%	35.86%	63.89%	7.55%	0.26%	0.00%				25.16%

Sources: 2009 Certificate of Taxes Levied CTL, 2000 US Census; Dec2009 Municipality Pop. per Research Division

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

Cnty#	County
13	CASS

FL area	9
---------	---