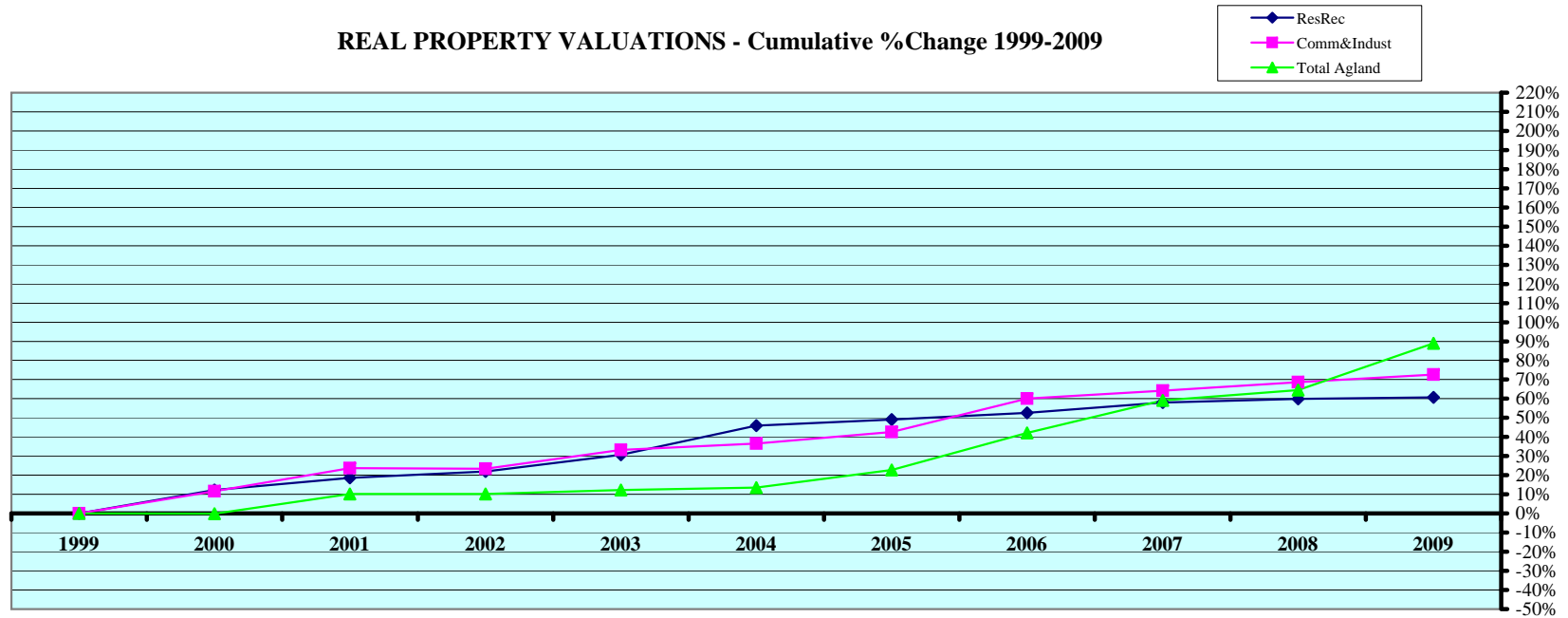


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



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	296,458,556	--	--	--	162,620,818	--	--	--	128,509,730	--	--	--
2000	332,571,480	36,112,924	12.18%	12.18%	181,437,144	18,816,326	11.57%	11.57%	128,369,998	-139,732	-0.11%	-0.11%
2001	351,478,885	18,907,405	5.69%	18.56%	201,027,835	19,590,691	10.80%	23.62%	141,579,190	13,209,192	10.29%	10.17%
2002	361,492,370	10,013,485	2.85%	21.94%	200,599,395	-428,440	-0.21%	23.35%	141,517,095	-62,095	-0.04%	10.12%
2003	387,209,460	25,717,090	7.11%	30.61%	216,546,500	15,947,105	7.95%	33.16%	144,345,320	2,828,225	2.00%	12.32%
2004	432,635,900	45,426,440	11.73%	45.93%	222,181,850	5,635,350	2.60%	36.63%	145,817,280	1,471,960	1.02%	13.47%
2005	441,900,915	9,265,015	2.14%	49.06%	231,947,040	9,765,190	4.40%	42.63%	157,741,235	11,923,955	8.18%	22.75%
2006	452,612,670	10,711,755	2.42%	52.67%	260,284,285	28,337,245	12.22%	60.06%	182,603,595	24,862,360	15.76%	42.09%
2007	468,253,195	15,640,525	3.46%	57.95%	266,894,510	6,610,225	2.54%	64.12%	204,567,040	21,963,445	12.03%	59.18%
2008	473,873,150	5,619,955	1.20%	59.84%	274,166,870	7,272,360	2.72%	68.59%	211,350,530	6,783,490	3.32%	64.46%
2009	476,522,750	2,649,600	0.56%	60.74%	280,798,785	6,631,915	2.42%	72.67%	242,766,720	31,416,190	14.86%	88.91%

Rate Annual %chg: Residential & Recreational **4.86%**

Commercial & Industrial **5.61%**

Agricultural Land **6.57%**

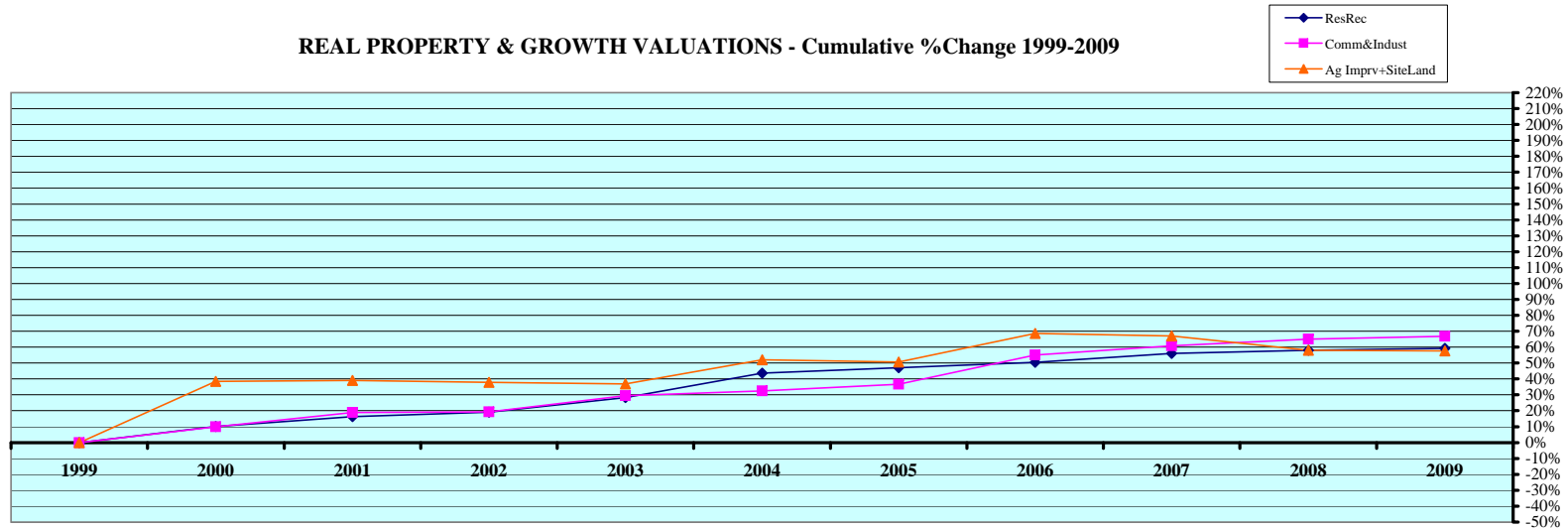
Cnty# **22**
County **DAKOTA**

FL area **4**

CHART 1 EXHIBIT 22B 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	Cmiltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmiltv%chg w/o grwth	
1999	296,458,556	4,472,655	1.51%	291,985,901	--	--	162,620,818	1,998,347	1.23%	160,622,471	--	--	
2000	332,571,480	5,930,415	1.78%	326,641,065	10.18%	10.18%	181,437,144	2,646,452	1.46%	178,790,692	9.94%	9.94%	
2001	351,478,885	6,701,753	1.91%	344,777,132	3.67%	16.30%	201,027,835	7,669,651	3.82%	193,358,184	6.57%	18.90%	
2002	361,492,370	8,291,084	2.29%	353,201,286	0.49%	19.14%	200,599,395	6,644,410	3.31%	193,954,985	-3.52%	19.27%	
2003	387,209,460	6,763,276	1.75%	380,446,184	5.24%	28.33%	216,546,500	5,964,560	2.75%	210,581,940	4.98%	29.49%	
2004	432,635,900	6,742,646	1.56%	425,893,254	9.99%	43.66%	222,181,850	6,591,090	2.97%	215,590,760	-0.44%	32.57%	
2005	441,900,915	5,699,046	1.29%	436,201,869	0.82%	47.14%	231,947,040	9,723,020	4.19%	222,224,020	0.02%	36.65%	
2006	452,612,670	6,690,265	1.48%	445,922,405	0.91%	50.42%	260,284,285	8,108,738	3.12%	252,175,547	8.72%	55.07%	
2007	468,253,195	5,382,985	1.15%	462,870,210	2.27%	56.13%	266,894,510	5,439,625	2.04%	261,454,885	0.45%	60.78%	
2008	473,873,150	5,585,855	1.18%	468,287,295	0.01%	57.96%	274,166,870	5,639,710	2.06%	268,527,160	0.61%	65.12%	
2009	476,522,750	4,222,975	0.89%	472,299,775	-0.33%	59.31%	280,798,875	9,358,513	3.33%	271,440,272	-0.99%	66.92%	
Rate Ann%chg	4.86%			Resid & Rec. w/o growth			5.61%			C & I w/o growth			2.63%

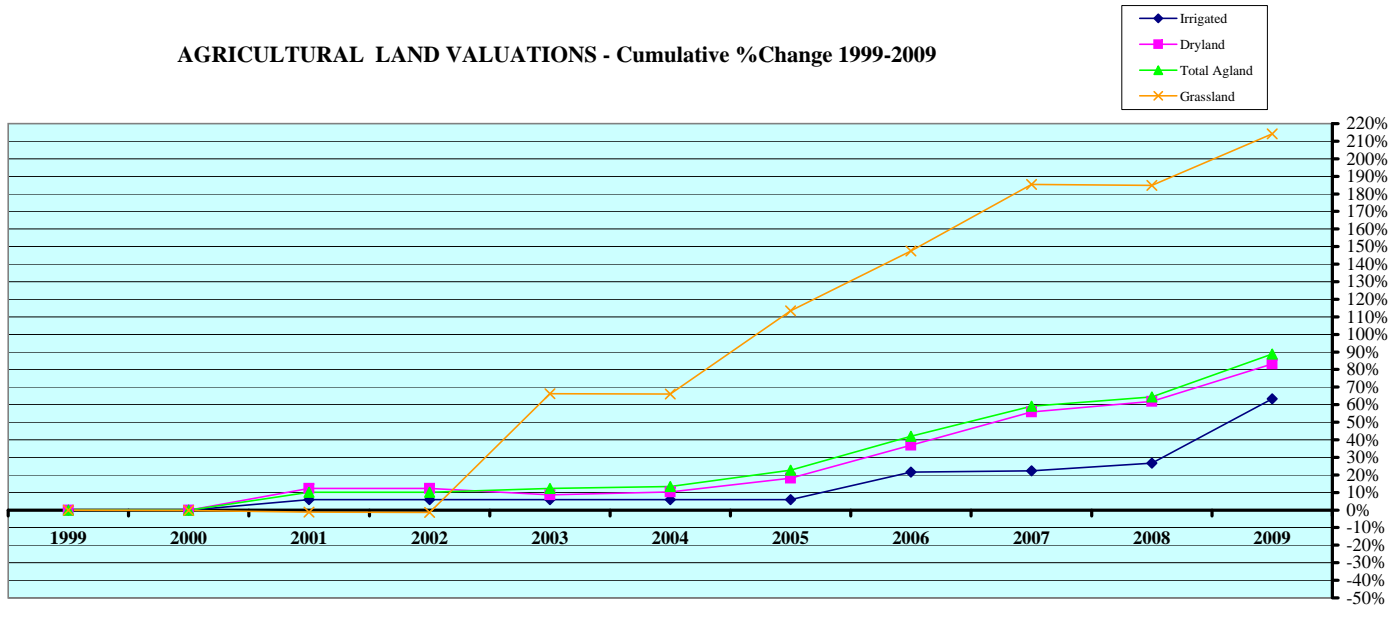
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmiltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
1999	15,604,014	6,665,623	22,269,637	575,513	2.58%	21,694,124	--	--
2000	24,837,225	7,163,401	32,000,626	1,151,007	3.60%	30,849,619	38.53%	38.53%
2001	23,963,315	7,136,060	31,099,375	147,529	0.47%	30,951,846	-3.28%	38.99%
2002	23,827,255	7,274,450	31,101,705	377,805	1.21%	30,723,900	-1.21%	37.96%
2003	23,777,185	7,737,755	31,514,940	1,032,801	3.28%	30,482,139	-1.99%	36.88%
2004	26,406,230	7,820,515	34,226,745	382,175	1.12%	33,844,570	7.39%	51.98%
2005	26,238,270	7,894,980	34,133,250	580,635	1.70%	33,552,615	-1.97%	50.67%
2006	30,094,490	8,035,610	38,130,100	566,735	1.49%	37,563,365	10.05%	68.68%
2007	29,623,970	8,032,530	37,656,500	475,230	1.26%	37,181,270	-2.49%	66.96%
2008	27,893,385	8,358,990	36,252,375	1,073,888	2.96%	35,178,487	-6.58%	57.97%
2009	27,757,825	8,525,865	36,283,690	1,167,360	3.22%	35,116,330	-3.13%	57.69%
Rate Ann%chg	5.93%	2.49%	5.00%	Ag Imprv+Site w/o growth			3.53%	

(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

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	22,194,996	--	--	--	96,190,890	--	--	--	9,333,633	--	--	--
2000	22,194,996	0	0.00%	0.00%	96,079,528	-111,362	-0.12%	-0.12%	9,304,717	-28,916	-0.31%	-0.31%
2001	23,510,625	1,315,629	5.93%	5.93%	108,105,835	12,026,307	12.52%	12.39%	9,221,760	-82,957	-0.89%	-1.20%
2002	23,510,625	0	0.00%	5.93%	108,053,680	-52,155	-0.05%	12.33%	9,210,200	-11,560	-0.13%	-1.32%
2003	23,510,625	0	0.00%	5.93%	104,579,095	-3,474,585	-3.22%	8.72%	15,509,865	6,299,665	68.40%	66.17%
2004	23,510,625	0	0.00%	5.93%	106,055,225	1,476,130	1.41%	10.25%	15,503,605	-6,260	-0.04%	66.10%
2005	23,510,625	0	0.00%	5.93%	113,560,915	7,505,690	7.08%	18.06%	19,922,150	4,418,545	28.50%	113.44%
2006	26,972,385	3,461,760	14.72%	21.52%	131,775,515	18,214,600	16.04%	36.99%	23,107,775	3,185,625	15.99%	147.58%
2007	27,145,975	173,590	0.64%	22.31%	149,828,695	18,053,180	13.70%	55.76%	26,639,820	3,532,045	15.29%	185.42%
2008	28,102,045	956,070	3.52%	26.61%	155,717,615	5,888,920	3.93%	61.88%	26,577,780	-62,040	-0.23%	184.75%
2009	36,251,290	8,149,245	29.00%	63.33%	176,129,805	20,412,190	13.11%	83.10%	29,330,545	2,752,765	10.36%	214.25%

Rate Ann.%chg: Irrigated **5.03%** Dryland **6.24%** Grassland **12.13%**

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		--	--	--	790,211	--	--	--	128,509,730	--	--	--
2000		--	--	--	790,757	546	0.07%	0.07%	128,369,998	-139,732	-0.11%	-0.11%
2001		--	--	--	740,970	-49,787	-6.30%	-6.23%	141,579,190	13,209,192	10.29%	10.17%
2002		--	--	--	742,590	1,620	0.22%	-6.03%	141,517,095	-62,095	-0.04%	10.12%
2003		--	--	--	0	-742,590	-100.00%	-100.00%	144,345,320	2,828,225	2.00%	12.32%
2004	747,825	n/a	n/a	n/a	0	n/a	n/a	n/a	145,817,280	1,471,960	1.02%	13.47%
2005	747,545	-280	-0.04%	-0.04%	0	0			157,741,235	11,923,955	8.18%	22.75%
2006	747,920	375	0.05%	0.01%	0	0			182,603,595	24,862,360	15.76%	42.09%
2007	952,550	204,630	27.36%	27.38%	0	0			204,567,040	21,963,445	12.03%	59.18%
2008	953,090	540	0.06%	27.45%	0	0			211,350,530	6,783,490	3.32%	64.46%
2009	1,055,080	101,990	10.70%	41.09%	0	0			242,766,720	31,416,190	14.86%	88.91%

Cnty# **22** County **DAKOTA** FL area **4** Rate Ann.%chg: Total Agric Land **6.57%**

(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	22,194,996	13,504	1,644	--	--	96,277,319	102,530	939	--	--	9,341,478	28,727	325	--	--
2000	22,194,996	13,504	1,644	0.00%	0.00%	96,193,243	102,461	939	0.00%	0.00%	9,318,629	28,717	324	-0.31%	-0.31%
2001	23,513,125	14,292	1,645	0.06%	0.06%	108,115,045	101,777	1,062	13.10%	13.10%	9,222,850	28,876	319	-1.54%	-1.85%
2002	23,510,625	14,289	1,645	0.00%	0.06%	108,136,180	101,789	1,062	0.00%	13.10%	9,219,560	28,880	319	0.00%	-1.85%
2003	23,510,625	14,289	1,645	0.00%	0.06%	104,625,915	101,825	1,028	-3.20%	9.48%	15,568,445	28,700	542	69.91%	66.77%
2004	23,510,625	14,289	1,645	0.02%	0.08%	106,066,340	101,877	1,041	1.28%	10.88%	15,508,265	28,579	543	0.12%	66.97%
2005	23,510,625	14,289	1,645	0.00%	0.08%	113,764,300	101,841	1,117	7.30%	18.97%	19,962,285	28,572	699	28.75%	114.98%
2006	27,055,530	14,276	1,895	15.18%	15.27%	132,205,805	101,673	1,300	16.40%	38.48%	22,936,850	28,590	802	14.83%	146.85%
2007	27,145,975	14,234	1,907	0.63%	16.00%	151,105,395	101,192	1,493	14.84%	59.03%	25,730,340	28,836	892	11.22%	174.55%
2008	28,113,045	14,742	1,907	0.00%	16.00%	155,832,825	99,792	1,562	4.58%	66.30%	26,541,275	29,540	898	0.69%	176.46%
2009	36,423,830	15,017	2,425	27.19%	47.53%	176,322,525	99,903	1,765	13.02%	87.96%	29,161,915	29,276	996	10.87%	206.50%

Rate Ann.%chg Average Value/Acre: **3.97%** **6.51%** **11.85%**

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
1999						789,752	5,716	138			128,603,545	150,477	855	--	--
2000						789,634	5,719	138	0.00%		128,496,502	150,401	854	-0.12%	-0.12%
2001						740,970	5,718	130	-5.80%		141,591,990	150,663	940	10.07%	9.94%
2002						742,590	5,718	130	0.00%		141,608,955	150,676	940	0.00%	9.94%
2003						742,225	5,712	130	0.00%		144,447,210	150,530	960	2.13%	12.28%
2004	747,725	5,754	130	n/a	n/a	0	0		n/a	n/a	145,832,955	150,499	969	0.94%	13.33%
2005	747,825	5,755	130	0.00%	n/a	0	0		n/a	n/a	157,985,035	150,456	1,050	8.36%	22.81%
2006	747,575	5,753	130	0.00%	n/a	0	0		n/a	n/a	182,945,760	150,292	1,217	15.93%	42.37%
2007	972,490	5,802	168	28.97%	n/a	0	0		n/a	n/a	204,954,200	150,065	1,366	12.20%	59.74%
2008	953,225	5,766	165	-1.35%	n/a	0	0		n/a	n/a	211,440,370	149,840	1,411	3.32%	65.04%
2009	1,049,630	6,048	174	4.97%	n/a	0	0		n/a	n/a	242,957,900	150,245	1,617	14.60%	89.13%

22 **DAKOTA** FL area **4** Rate Ann. %chg Average Value/Acre: **6.58%**

(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

