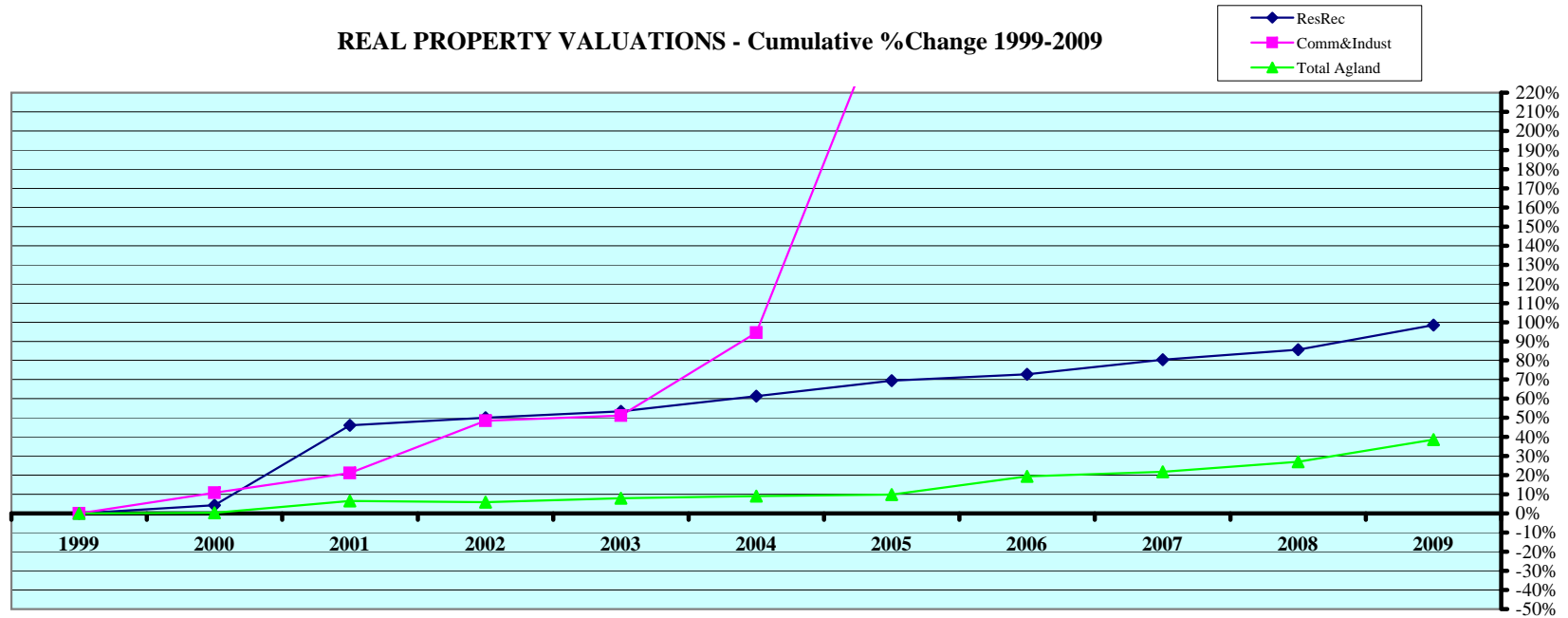


### REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



| Tax Year | Residential & Recreational <sup>(1)</sup> |                |          |           | Commercial & Industrial <sup>(1)</sup> |                |          |           | Total Agricultural Land <sup>(1)</sup> |                |          |           |
|----------|---|----------------|----------|-----------|--|----------------|----------|-----------|--|----------------|----------|-----------|
|          | 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     | 26,579,987                                | --             | --       | --        | 6,334,567                              | --             | --       | --        | 123,057,640                            | --             | --       | --        |
| 2000     | 27,746,848                                | 1,166,861      | 4.39%    | 4.39%     | 7,023,989                              | 689,422        | 10.88%   | 10.88%    | 123,511,256                            | 453,616        | 0.37%    | 0.37%     |
| 2001     | 38,812,440                                | 11,065,592     | 39.88%   | 46.02%    | 7,670,810                              | 646,821        | 9.21%    | 21.09%    | 131,070,280                            | 7,559,024      | 6.12%    | 6.51%     |
| 2002     | 39,868,065                                | 1,055,625      | 2.72%    | 49.99%    | 9,402,890                              | 1,732,080      | 22.58%   | 48.44%    | 130,388,215                            | -682,065       | -0.52%   | 5.96%     |
| 2003     | 40,754,705                                | 886,640        | 2.22%    | 53.33%    | 9,575,220                              | 172,330        | 1.83%    | 51.16%    | 132,902,590                            | 2,514,375      | 1.93%    | 8.00%     |
| 2004     | 42,876,255                                | 2,121,550      | 5.21%    | 61.31%    | 12,326,860                             | 2,751,640      | 28.74%   | 94.60%    | 134,252,315                            | 1,349,725      | 1.02%    | 9.10%     |
| 2005     | 45,038,735                                | 2,162,480      | 5.04%    | 69.45%    | 23,569,080                             | 11,242,220     | 91.20%   | 272.07%   | 135,122,915                            | 870,600        | 0.65%    | 9.80%     |
| 2006     | 45,917,710                                | 878,975        | 1.95%    | 72.75%    | 25,898,685                             | 2,329,605      | 9.88%    | 308.85%   | 147,022,185                            | 11,899,270     | 8.81%    | 19.47%    |
| 2007     | 47,930,435                                | 2,012,725      | 4.38%    | 80.33%    | 28,302,700                             | 2,404,015      | 9.28%    | 346.80%   | 149,904,760                            | 2,882,575      | 1.96%    | 21.82%    |
| 2008     | 49,340,710                                | 1,410,275      | 2.94%    | 85.63%    | 28,656,365                             | 353,665        | 1.25%    | 352.38%   | 156,294,275                            | 6,389,515      | 4.26%    | 27.01%    |
| 2009     | 52,745,650                                | 3,404,940      | 6.90%    | 98.44%    | 32,841,665                             | 4,185,300      | 14.61%   | 418.45%   | 170,664,635                            | 14,370,360     | 9.19%    | 38.69%    |

Rate Annual %chg: Residential & Recreational **7.09%**

Commercial & Industrial **17.89%**

Agricultural Land **3.32%**

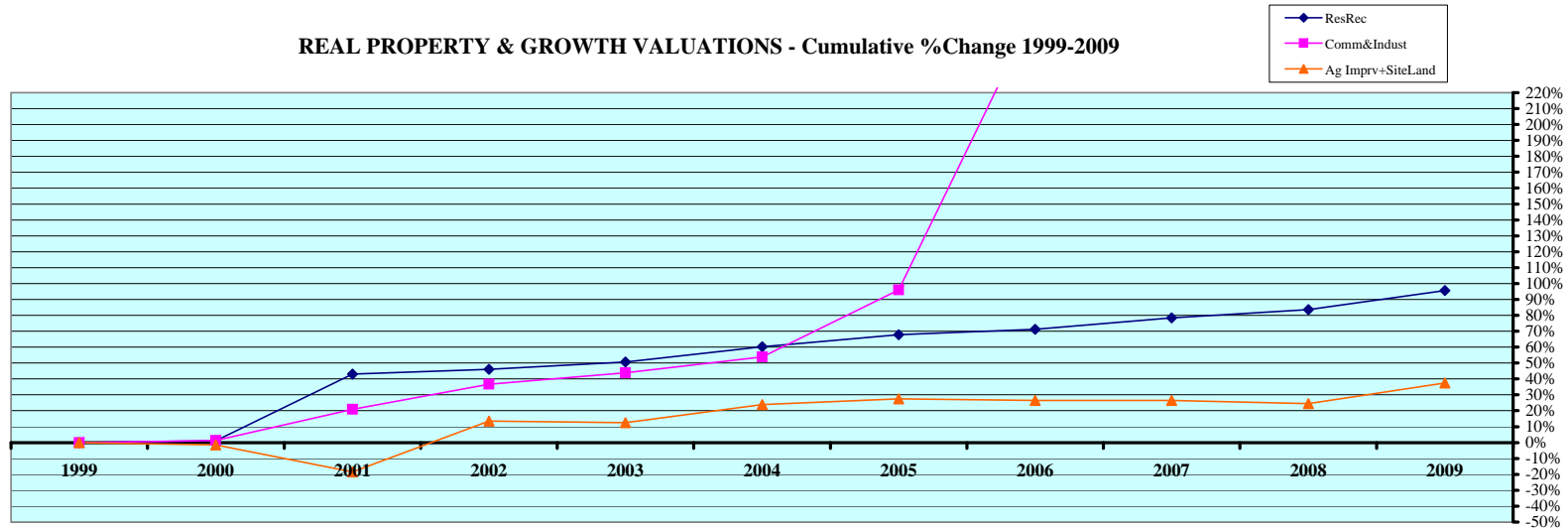
Cnty# **44**  
County **HITCHCOCK**

FL area **5**

CHART 1 EXHIBIT 44B 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 <sup>(1)</sup> |              |                   |                         |                    |                     | Commercial & Industrial <sup>(1)</sup> |              |                   |                      |                    |                     |
|--------------|---|--------------|-------------------|-------------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|
|              | 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         | 26,579,987                                | 706,551      | 2.66%             | 25,873,436              | --                 | --                  | 6,334,567                              | 194,096      | 3.06%             | 6,140,471            | --                 | --                  |
| 2000         | 27,746,848                                | 883,924      | 3.19%             | 26,862,924              | 1.06%              | 1.06%               | 7,023,989                              | 602,184      | 8.57%             | 6,421,805            | 1.38%              | 1.38%               |
| 2001         | 38,812,440                                | 770,622      | 1.99%             | 38,041,818              | 37.10%             | 43.12%              | 7,670,810                              | 16,000       | 0.21%             | 7,654,810            | 8.98%              | 20.84%              |
| 2002         | 39,868,065                                | 1,066,825    | 2.68%             | 38,801,240              | -0.03%             | 45.98%              | 9,402,890                              | 744,680      | 7.92%             | 8,658,210            | 12.87%             | 36.68%              |
| 2003         | 40,754,705                                | 723,375      | 1.77%             | 40,031,330              | 0.41%              | 50.61%              | 9,575,220                              | 466,310      | 4.87%             | 9,108,910            | -3.13%             | 43.80%              |
| 2004         | 42,876,255                                | 275,000      | 0.64%             | 42,601,255              | 4.53%              | 60.28%              | 12,326,860                             | 2,578,930    | 20.92%            | 9,747,930            | 1.80%              | 53.88%              |
| 2005         | 45,038,735                                | 434,200      | 0.96%             | 44,604,535              | 4.03%              | 67.81%              | 23,569,080                             | 11,153,275   | 47.32%            | 12,415,805           | 0.72%              | 96.00%              |
| 2006         | 45,917,710                                | 384,740      | 0.84%             | 45,532,970              | 1.10%              | 71.31%              | 25,898,685                             | 45,231,840   | 9.04%             | 23,556,845           | -0.05%             | 271.88%             |
| 2007         | 47,930,435                                | 483,400      | 1.01%             | 47,447,035              | 3.33%              | 78.51%              | 28,302,700                             | 2,413,800    | 8.53%             | 25,888,900           | -0.04%             | 308.69%             |
| 2008         | 49,340,710                                | 563,455      | 1.14%             | 48,777,255              | 1.77%              | 83.51%              | 28,656,365                             | 312,895      | 1.09%             | 28,343,470           | 0.14%              | 347.44%             |
| 2009         | 52,745,650                                | 748,820      | 1.42%             | 51,996,830              | 5.38%              | 95.62%              | 32,841,665                             | 1,302,405    | 3.97%             | 31,539,260           | 10.06%             | 397.89%             |
| Rate Ann%chg | 7.09%                                     |              |                   | Resid & Rec. w/o growth |                    | 5.87%               | 17.89%                                 |              |                   | C & I w/o growth     |                    | 3.27%               |

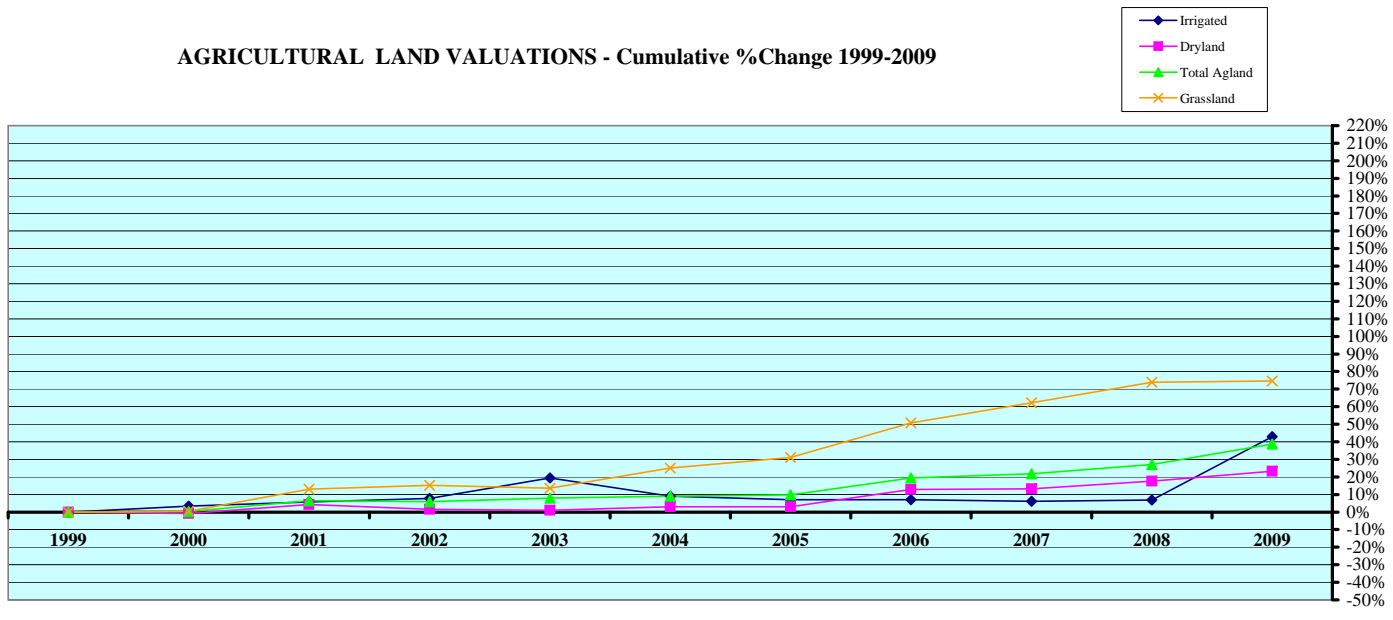
| Tax Year     | Ag Improvements & Site Land <sup>(1)</sup> |                            |                           | Growth Value             | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
|--------------|--|----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
|              | Agric. Dwelling & Homesite Value           | Agoutbldg & Farmsite Value | Ag Imprv&Site Total Value |                          |                   |                      |                    |                     |
| 1999         | 12,174,784                                 | 3,928,591                  | 16,103,375                | 343,142                  | 2.13%             | 15,760,233           | --                 | --                  |
| 2000         | 11,972,058                                 | 4,288,249                  | 16,260,307                | 379,045                  | 2.33%             | 15,881,262           | -1.38%             | -1.38%              |
| 2001         | 9,454,825                                  | 3,934,290                  | 13,389,115                | 268,075                  | 2.00%             | 13,121,040           | -19.31%            | -18.52%             |
| 2002         | 13,152,840                                 | 5,515,070                  | 18,667,910                | 382,555                  | 2.05%             | 18,285,355           | 36.57%             | 13.55%              |
| 2003         | 13,570,595                                 | 4,994,820                  | 18,565,415                | 456,320                  | 2.46%             | 18,109,095           | -2.99%             | 12.46%              |
| 2004         | 14,649,060                                 | 5,385,320                  | 20,034,380                | 85,955                   | 0.43%             | 19,948,425           | 7.45%              | 23.88%              |
| 2005         | 15,355,150                                 | 5,262,120                  | 20,617,270                | 103,045                  | 0.50%             | 20,514,225           | 2.40%              | 27.39%              |
| 2006         | 15,371,100                                 | 5,182,700                  | 20,553,800                | 178,755                  | 0.87%             | 20,375,045           | -1.17%             | 26.53%              |
| 2007         | 15,310,730                                 | 5,127,980                  | 20,438,710                | 82,395                   | 0.40%             | 20,356,315           | -0.96%             | 26.41%              |
| 2008         | 15,063,625                                 | 5,208,850                  | 20,272,475                | 224,610                  | 1.11%             | 20,047,865           | -1.91%             | 24.49%              |
| 2009         | 16,932,465                                 | 5,871,335                  | 22,803,800                | 671,425                  | 2.94%             | 22,132,375           | 9.17%              | 37.44%              |
| Rate Ann%chg | 3.35%                                      | 4.10%                      | 3.54%                     | Ag Imprv+Site w/o growth |                   |                      | 2.79%              |                     |

(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     | 28,454,306     | --         | --      | --        | 68,916,238 | --         | --      | --        | 25,623,392 | --        | --      | --        |
| 2000     | 29,403,365     | 949,059    | 3.34%   | 3.34%     | 68,322,920 | -593,318   | -0.86%  | -0.86%    | 25,723,172 | 99,780    | 0.39%   | 0.39%     |
| 2001     | 30,069,310     | 665,945    | 2.26%   | 5.68%     | 71,924,905 | 3,601,985  | 5.27%   | 4.37%     | 28,977,805 | 3,254,633 | 12.65%  | 13.09%    |
| 2002     | 30,654,710     | 585,400    | 1.95%   | 7.73%     | 70,020,540 | -1,904,365 | -2.65%  | 1.60%     | 29,515,630 | 537,825   | 1.86%   | 15.19%    |
| 2003     | 33,983,205     | 3,328,495  | 10.86%  | 19.43%    | 69,662,035 | -358,505   | -0.51%  | 1.08%     | 29,106,715 | -408,915  | -1.39%  | 13.59%    |
| 2004     | 31,019,540     | -2,963,665 | -8.72%  | 9.02%     | 70,997,460 | 1,335,425  | 1.92%   | 3.02%     | 32,055,970 | 2,949,255 | 10.13%  | 25.10%    |
| 2005     | 30,441,180     | -578,360   | -1.86%  | 6.98%     | 70,980,555 | -16,905    | -0.02%  | 3.00%     | 33,568,810 | 1,512,840 | 4.72%   | 31.01%    |
| 2006     | 30,443,085     | 1,905      | 0.01%   | 6.99%     | 77,791,935 | 6,811,380  | 9.60%   | 12.88%    | 38,648,590 | 5,079,780 | 15.13%  | 50.83%    |
| 2007     | 30,171,370     | -271,715   | -0.89%  | 6.03%     | 78,054,005 | 262,070    | 0.34%   | 13.26%    | 41,552,970 | 2,904,380 | 7.51%   | 62.17%    |
| 2008     | 30,408,350     | 236,980    | 0.79%   | 6.87%     | 81,004,410 | 2,950,405  | 3.78%   | 17.54%    | 44,532,635 | 2,979,665 | 7.17%   | 73.80%    |
| 2009     | 40,663,555     | 10,255,205 | 33.72%  | 42.91%    | 84,986,770 | 3,982,360  | 4.92%   | 23.32%    | 44,721,210 | 188,575   | 0.42%   | 74.53%    |

Rate Ann.%chg: Irrigated **3.63%** Dryland **2.12%** Grassland **5.73%**

| Tax Year | Waste Land <sup>(1)</sup> |           |         |           | Other Agland <sup>(1)</sup> |           |          |           | Total Agricultural |            |         |           |
|----------|---------------------------|-----------|---------|-----------|-----------------------------|-----------|----------|-----------|--------------------|------------|---------|-----------|
|          | Value                     | Value Chg | Ann%chg | Cmltv%chg | Value                       | Value Chg | Ann%chg  | Cmltv%chg | Value              | Value Chg  | Ann%chg | Cmltv%chg |
| 1999     |                           |           |         | --        | 63,704                      |           | --       | --        | 123,057,640        |            | --      | --        |
| 2000     |                           |           |         | --        | 61,799                      | -1,905    | -2.99%   | -2.99%    | 123,511,256        | 453,616    | 0.37%   | 0.37%     |
| 2001     |                           |           |         | --        | 98,260                      | 36,461    | 59.00%   | 54.24%    | 131,070,280        | 7,559,024  | 6.12%   | 6.51%     |
| 2002     |                           |           |         | --        | 197,335                     | 99,075    | 100.83%  | 209.77%   | 130,388,215        | -682,065   | -0.52%  | 5.96%     |
| 2003     |                           |           |         | --        | 0                           | -197,335  | -100.00% | -100.00%  | 132,902,590        | 2,514,375  | 1.93%   | 8.00%     |
| 2004     | 179,345                   | n/a       | n/a     | n/a       | 0                           | n/a       | n/a      | n/a       | 134,252,315        | 1,349,725  | 1.02%   | 9.10%     |
| 2005     | 132,370                   | -46,975   | -26.19% | -26.19%   | 0                           | 0         |          |           | 135,122,915        | 870,600    | 0.65%   | 9.80%     |
| 2006     | 138,575                   | 6,205     | 4.69%   | -22.73%   | 0                           | 0         |          |           | 147,022,185        | 11,899,270 | 8.81%   | 19.47%    |
| 2007     | 123,260                   | -15,315   | -11.05% | -31.27%   | 3,155                       | 3,155     |          |           | 149,904,760        | 2,882,575  | 1.96%   | 21.82%    |
| 2008     | 348,865                   | 225,605   | 183.03% | 94.52%    | 15                          | -3,140    | -99.52%  |           | 156,294,275        | 6,389,515  | 4.26%   | 27.01%    |
| 2009     | 293,100                   | -55,765   | -15.98% | 63.43%    | 0                           | -15       | -100.00% |           | 170,664,635        | 14,370,360 | 9.19%   | 38.69%    |

Cnty# **44** FL area **5** Rate Ann.%chg: Total Agric Land **3.32%**  
 County **HITCHCOCK**

(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)<sup>(1)</sup>**

| 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     | 28,230,249     | 32,538 | 868                | --                  | --                    | 69,119,661 | 183,199 | 377                | --                  | --                    | 25,620,681 | 191,570 | 134                | --                  | --                    |
| 2000     | 29,360,157     | 34,115 | 861                | -0.81%              | -0.81%                | 68,356,492 | 181,313 | 377                | 0.00%               | 0.00%                 | 25,702,128 | 191,850 | 134                | 0.00%               | 0.00%                 |
| 2001     | 30,074,110     | 34,893 | 862                | 0.12%               | -0.69%                | 72,001,525 | 190,834 | 377                | 0.00%               | 0.00%                 | 28,972,325 | 202,884 | 143                | 6.72%               | 6.72%                 |
| 2002     | 30,752,375     | 35,824 | 858                | -0.46%              | -1.15%                | 69,980,860 | 189,774 | 369                | -2.12%              | -2.12%                | 38,906,155 | 202,433 | 192                | 34.27%              | 43.28%                |
| 2003     | 36,504,700     | 36,934 | 988                | 15.15%              | 13.82%                | 69,648,950 | 188,909 | 369                | 0.00%               | -2.12%                | 29,119,100 | 202,153 | 144                | -25.00%             | 7.46%                 |
| 2004     | 30,759,565     | 37,315 | 824                | -16.57%             | -5.03%                | 71,149,530 | 188,523 | 377                | 2.28%               | 0.11%                 | 32,039,100 | 202,125 | 159                | 10.08%              | 18.29%                |
| 2005     | 30,408,230     | 38,018 | 800                | -2.97%              | -7.85%                | 70,983,375 | 188,111 | 377                | -0.01%              | 0.09%                 | 33,577,135 | 201,868 | 166                | 4.93%               | 24.13%                |
| 2006     | 30,456,090     | 37,921 | 803                | 0.41%               | -7.47%                | 77,767,615 | 188,234 | 413                | 9.49%               | 9.59%                 | 38,765,115 | 201,806 | 192                | 15.49%              | 43.35%                |
| 2007     | 30,170,125     | 37,554 | 803                | 0.03%               | -7.44%                | 78,064,035 | 188,628 | 414                | 0.17%               | 9.78%                 | 41,583,170 | 201,752 | 206                | 7.30%               | 53.81%                |
| 2008     | 30,255,280     | 37,550 | 806                | 0.29%               | -7.17%                | 81,112,270 | 188,724 | 430                | 3.85%               | 14.00%                | 44,467,945 | 201,749 | 220                | 6.94%               | 64.49%                |
| 2009     | 40,667,805     | 38,127 | 1,067              | 32.38%              | 22.88%                | 85,011,325 | 188,467 | 451                | 4.95%               | 19.65%                | 44,710,050 | 202,830 | 220                | 0.01%               | 64.50%                |

Rate Ann.%chg Average Value/Acre: 2.08%

1.81%

5.10%

| Tax Year | WASTE LAND <sup>(2)</sup> |       |                    |                     |                       | OTHER AGLAND <sup>(2)</sup> |       |                    |                     |                       | TOTAL AGRICULTURAL LAND <sup>(1)</sup> |         |                    |                     |                       |
|----------|---------------------------|-------|--------------------|---------------------|-----------------------|-----------------------------|-------|--------------------|---------------------|-----------------------|--|---------|--------------------|---------------------|-----------------------|
|          | 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     |                           |       |                    |                     |                       | 63,754                      | 6,375 | 10                 |                     |                       | 123,034,345                            | 413,683 | 297                | --                  | --                    |
| 2000     |                           |       |                    |                     |                       | 62,272                      | 7,225 | 9                  | -10.00%             |                       | 123,481,049                            | 414,503 | 298                | 0.34%               | 0.34%                 |
| 2001     |                           |       |                    |                     |                       | 98,260                      | 6,946 | 14                 | 55.56%              |                       | 131,146,220                            | 435,557 | 301                | 1.01%               | 1.35%                 |
| 2002     |                           |       |                    |                     |                       | 1,381,680                   | 6,632 | 208                | 1385.71%            |                       | 141,021,070                            | 434,663 | 324                | 7.64%               | 9.09%                 |
| 2003     |                           |       |                    |                     |                       | 150,360                     | 6,468 | 23                 | -88.94%             |                       | 135,423,110                            | 434,570 | 312                | -3.70%              | 5.05%                 |
| 2004     | 179,800                   | 6,470 | 28                 | n/a                 | n/a                   | 0                           | 0     |                    | n/a                 | n/a                   | 134,127,995                            | 434,432 | 309                | -1.04%              | 3.95%                 |
| 2005     | 132,390                   | 6,405 | 21                 | -25.62%             | n/a                   | 0                           | 0     |                    | n/a                 | n/a                   | 135,101,130                            | 434,402 | 311                | 0.73%               | 4.72%                 |
| 2006     | 154,940                   | 6,464 | 24                 | 15.98%              | n/a                   | 0                           | 0     |                    | n/a                 | n/a                   | 147,143,760                            | 434,425 | 339                | 8.91%               | 14.04%                |
| 2007     | 144,000                   | 6,458 | 22                 | -6.97%              | n/a                   | 0                           | 0     |                    | n/a                 | n/a                   | 149,961,330                            | 434,392 | 345                | 1.92%               | 16.24%                |
| 2008     | 347,610                   | 6,458 | 54                 | 141.40%             | n/a                   | 0                           | 0     |                    | n/a                 | n/a                   | 156,183,105                            | 434,480 | 359                | 4.13%               | 21.03%                |
| 2009     | 293,365                   | 5,630 | 52                 | -3.19%              | n/a                   | 0                           | 0     |                    | n/a                 | n/a                   | 170,682,545                            | 435,053 | 392                | 9.14%               | 32.10%                |

44  
HITCHCOCK

FL area 5

Rate Ann. %chg Average Value/Acre: 2.82%

(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

