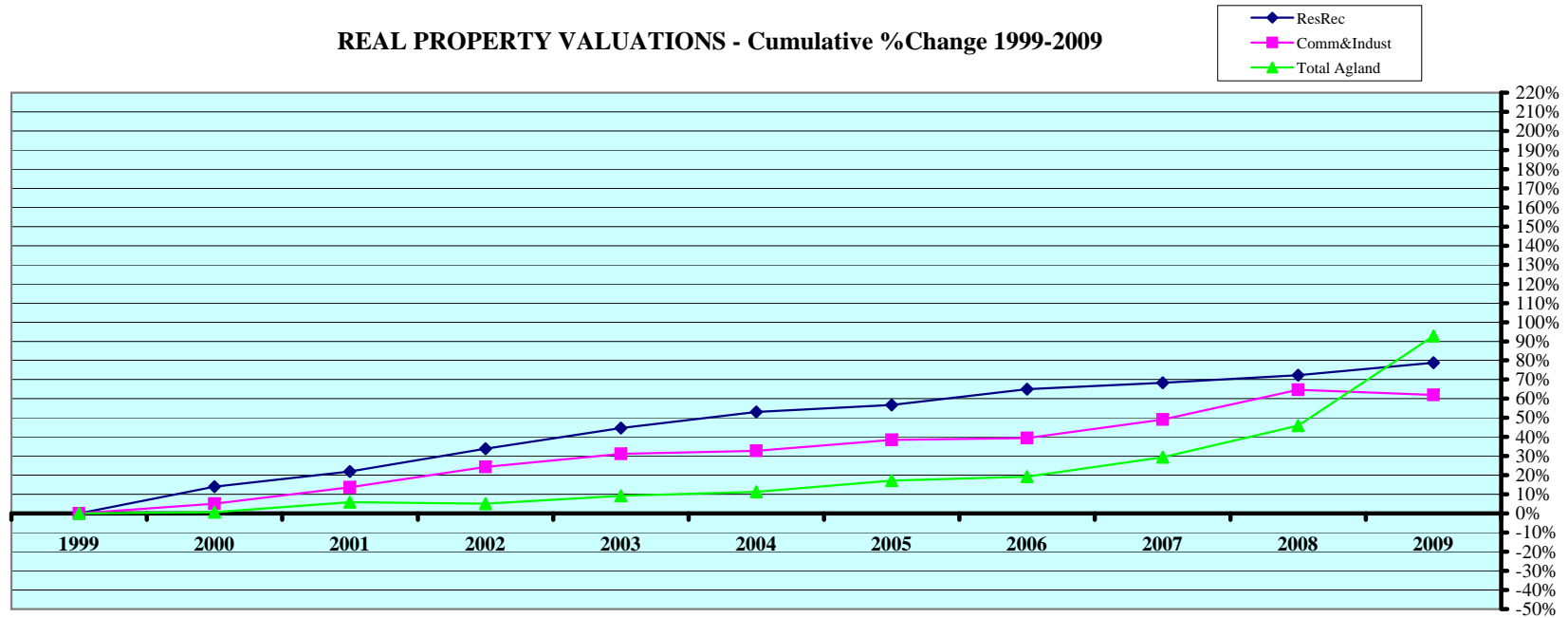


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



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	183,602,500	--	--	--	53,568,865	--	--	--	151,853,030	--	--	--
2000	209,203,750	25,601,250	13.94%	13.94%	56,268,095	2,699,230	5.04%	5.04%	152,745,680	892,650	0.59%	0.59%
2001	223,968,615	14,764,865	7.06%	21.99%	60,943,065	4,674,970	8.31%	13.77%	160,769,670	8,023,990	5.25%	5.87%
2002	245,755,800	21,787,185	9.73%	33.85%	66,643,090	5,700,025	9.35%	24.41%	159,525,600	-1,244,070	-0.77%	5.05%
2003	265,694,515	19,938,715	8.11%	44.71%	70,275,850	3,632,760	5.45%	31.19%	165,898,410	6,372,810	3.99%	9.25%
2004	280,932,660	15,238,145	5.74%	53.01%	71,114,475	838,625	1.19%	32.75%	169,129,105	3,230,695	1.95%	11.38%
2005	287,821,080	6,888,420	2.45%	56.76%	74,135,995	3,021,520	4.25%	38.39%	177,870,850	8,741,745	5.17%	17.13%
2006	302,969,320	15,148,240	5.26%	65.01%	74,670,120	534,125	0.72%	39.39%	181,048,520	3,177,670	1.79%	19.23%
2007	309,112,000	6,142,680	2.03%	68.36%	79,883,410	5,213,290	6.98%	49.12%	196,616,080	15,567,560	8.60%	29.48%
2008	316,369,810	7,257,810	2.35%	72.31%	88,199,275	8,315,865	10.41%	64.65%	221,632,840	25,016,760	12.72%	45.95%
2009	328,190,710	11,820,900	3.74%	78.75%	86,791,150	-1,408,125	-1.60%	62.02%	292,654,395	71,021,555	32.04%	92.72%

Rate Annual %chg: Residential & Recreational **5.98%**

Commercial & Industrial **4.94%**

Agricultural Land **6.78%**

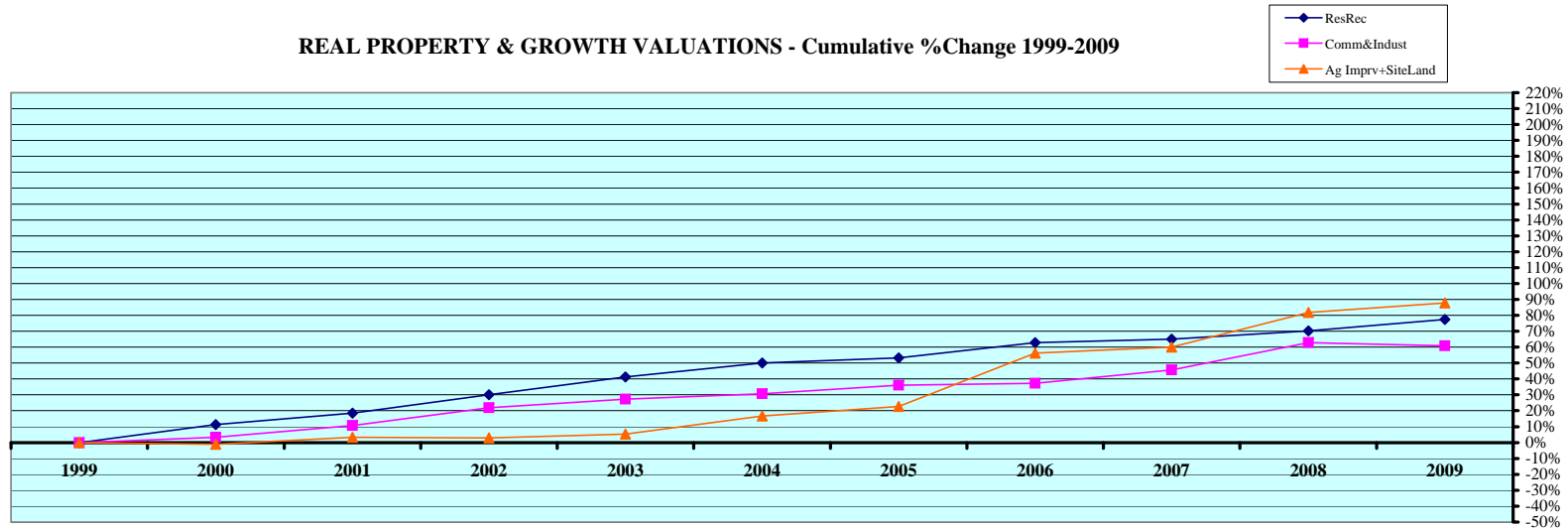
Cnty# **51**
County **KEITH**

FL area **5**

CHART 1 EXHIBIT 51B 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	183,602,500	4,927,025	2.68%	178,675,475	--	--	53,568,865	2,099,720	3.92%	51,469,145	--	--
2000	209,203,750	4,673,859	2.23%	204,529,891	11.40%	11.40%	56,268,095	869,399	1.55%	55,398,696	3.42%	3.42%
2001	223,968,615	6,346,290	2.83%	217,622,325	4.02%	18.53%	60,943,065	1,675,600	2.75%	59,267,465	5.33%	10.64%
2002	245,755,800	6,906,982	2.81%	238,848,818	6.64%	30.09%	66,643,090	1,364,260	2.05%	65,278,830	7.11%	21.86%
2003	265,694,515	6,327,359	2.38%	259,367,156	5.54%	41.27%	70,275,850	2,059,705	2.93%	68,216,145	2.36%	27.34%
2004	280,932,660	5,323,029	1.89%	275,609,631	3.73%	50.11%	71,114,475	1,066,855	1.50%	70,047,620	-0.32%	30.76%
2005	287,821,080	6,535,673	2.27%	281,285,407	0.13%	53.20%	74,135,995	1,251,490	1.69%	72,884,505	2.49%	36.06%
2006	302,969,320	4,102,173	1.35%	298,867,147	3.84%	62.78%	74,670,120	1,159,485	1.55%	73,510,635	-0.84%	37.23%
2007	309,112,000	6,098,117	1.97%	303,013,883	0.01%	65.04%	79,883,410	1,873,575	2.35%	78,009,835	4.47%	45.63%
2008	316,369,810	3,768,406	1.19%	312,601,404	1.13%	70.26%	88,199,275	942,580	1.07%	87,256,695	9.23%	62.89%
2009	328,190,710	2,610,356	0.80%	325,580,354	2.91%	77.33%	86,791,150	634,975	0.73%	86,156,175	-2.32%	60.83%
Rate Ann%chg	5.98%			Resid & Rec. w/o growth		3.94%	4.94%			C & I w/o growth		3.09%

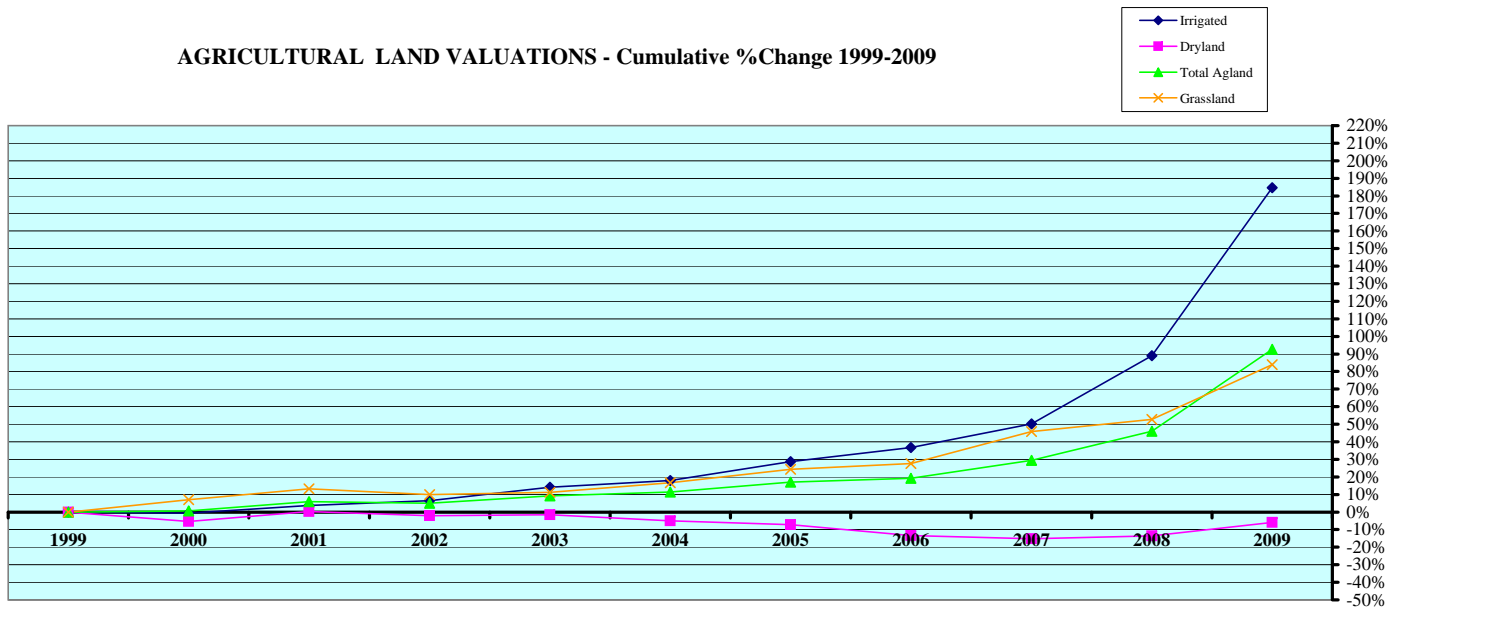
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
1999	17,903,040	7,822,830	25,725,870	289,275	1.12%	25,436,595	--	--
2000	18,029,125	7,832,445	25,861,570	405,060	1.57%	25,456,510	-1.05%	-1.05%
2001	18,878,770	8,136,400	27,015,170	413,045	1.53%	26,602,125	2.86%	3.41%
2002	18,957,210	8,243,385	27,200,595	727,980	2.68%	26,472,615	-2.01%	2.90%
2003	19,146,090	8,307,385	27,453,475	373,195	1.36%	27,080,280	-0.44%	5.26%
2004	23,229,760	7,253,050	30,482,810	478,830	1.57%	30,003,980	9.29%	16.63%
2005	24,758,025	7,382,285	32,140,310	584,635	1.82%	31,555,675	3.52%	22.66%
2006	25,367,905	16,075,500	41,443,405	1,233,705	2.98%	40,209,700	25.11%	56.30%
2007	26,343,495	15,703,750	42,047,245	893,625	2.13%	41,153,620	-0.70%	59.97%
2008	31,566,795	16,193,855	47,760,650	1,012,285	2.12%	46,748,365	11.18%	81.72%
2009	33,106,280	16,817,405	49,923,685	1,587,935	3.18%	48,335,750	1.20%	87.89%
Rate Ann%chg	6.34%	7.95%	6.85%	Ag Imprv+Site w/o growth		4.90%		

(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	54,024,195	--	--	--	45,215,185	--	--	--	51,179,435	--	--	--
2000	53,679,980	-344,215	-0.64%	-0.64%	42,826,315	-2,388,870	-5.28%	-5.28%	54,786,705	3,607,270	7.05%	7.05%
2001	56,041,000	2,361,020	4.40%	3.73%	45,331,230	2,504,915	5.85%	0.26%	57,915,115	3,128,410	5.71%	13.16%
2002	57,515,605	1,474,605	2.63%	6.46%	44,265,315	-1,065,915	-2.35%	-2.10%	56,271,180	-1,643,935	-2.84%	9.95%
2003	61,689,365	4,173,760	7.26%	14.19%	44,488,035	222,720	0.50%	-1.61%	56,915,400	644,220	1.14%	11.21%
2004	63,681,755	1,992,390	3.23%	17.88%	42,943,215	-1,544,820	-3.47%	-5.02%	59,701,965	2,786,565	4.90%	16.65%
2005	69,533,160	5,851,405	9.19%	28.71%	42,007,070	-936,145	-2.18%	-7.10%	63,594,760	3,892,795	6.52%	24.26%
2006	73,837,055	4,303,895	6.19%	36.67%	39,129,380	-2,877,690	-6.85%	-13.46%	65,295,220	1,700,460	2.67%	27.58%
2007	81,148,565	7,311,510	9.90%	50.21%	38,365,235	-764,145	-1.95%	-15.15%	9,336,535	9,336,535	14.30%	45.82%
2008	102,120,715	20,972,150	25.84%	89.03%	39,117,650	752,415	1.96%	-13.49%	78,140,700	3,508,945	4.70%	52.68%
2009	153,811,890	51,691,175	50.62%	184.71%	42,525,450	3,407,800	8.71%	-5.95%	94,160,670	16,019,970	20.50%	83.98%

Rate Ann.%chg: Irrigated **11.03%** Dryland **-0.61%** Grassland **6.29%**

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				--	1,434,215		--	--	151,853,030		--	--
2000				--	1,452,680	18,465	1.29%	1.29%	152,745,680	892,650	0.59%	0.59%
2001				--	1,482,325	29,645	2.04%	3.35%	160,769,670	8,023,990	5.25%	5.87%
2002				--	1,473,500	-8,825	-0.60%	2.74%	159,525,600	-1,244,070	-0.77%	5.05%
2003				--	2,377,425	903,925	61.35%	65.76%	165,898,410	6,372,810	3.99%	9.25%
2004	420,625	n/a	n/a	n/a	2,381,545	n/a	n/a	n/a	169,129,105	3,230,695	1.95%	11.38%
2005	420,625	0	0.00%	0.00%	2,315,235	-66,310	-2.78%	-2.78%	177,870,850	8,741,745	5.17%	17.13%
2006	363,380	-57,245	-13.61%	-13.61%	2,423,485	108,250	4.68%	1.76%	181,048,520	3,177,670	1.79%	19.23%
2007	58,370	-305,010	-83.94%	-86.12%	2,412,155	-11,330	-0.47%	1.29%	196,616,080	15,567,560	8.60%	29.48%
2008	2,253,770	2,195,400	3761.18%	435.81%	5	-2,412,150	-100.00%	-100.00%	221,632,840	25,016,760	12.72%	45.95%
2009	2,147,430	-106,340	-4.72%	410.53%	8,955	8,950	179000.00%	-99.62%	292,654,395	71,021,555	32.04%	92.72%

Cnty# **51** FL area **5** Rate Ann.%chg: Total Agric Land **6.78%**
 County **KEITH**

(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	54,004,550	86,352	625	--	--	45,257,280	135,324	334	--	--	51,199,645	373,721	137	--	--
2000	53,668,760	86,582	620	-0.80%	-0.80%	43,000,950	126,000	341	2.10%	2.10%	55,160,355	381,746	144	5.11%	5.11%
2001	56,146,995	90,426	621	0.16%	-0.64%	45,370,390	132,802	342	0.29%	2.40%	57,924,095	400,443	145	0.69%	5.84%
2002	57,960,265	93,509	620	-0.16%	-0.80%	44,192,400	130,090	340	-0.58%	1.80%	56,286,665	398,730	141	-2.76%	2.92%
2003	61,613,560	95,321	646	4.19%	3.36%	44,536,400	128,215	347	2.06%	3.89%	56,883,650	397,670	143	1.42%	4.38%
2004	64,289,190	100,453	640	-0.93%	2.40%	42,856,865	123,115	348	0.32%	4.22%	59,592,560	397,960	150	4.72%	9.30%
2005	70,375,035	107,753	653	2.05%	4.50%	42,149,675	116,468	362	3.96%	8.35%	63,427,030	397,374	160	6.59%	16.51%
2006	73,756,920	107,209	688	5.34%	10.08%	39,446,820	114,116	346	-4.48%	3.50%	65,260,570	398,712	164	2.55%	19.47%
2007	81,161,550	107,638	754	9.60%	20.64%	38,378,930	113,220	339	-1.94%	1.49%	74,620,415	399,274	187	14.18%	36.42%
2008	102,406,210	108,043	948	25.70%	51.65%	39,754,980	113,306	351	3.51%	5.05%	79,023,550	399,494	198	5.84%	44.39%
2009	151,960,815	108,042	1,407	48.39%	125.04%	42,977,285	113,106	380	8.30%	13.76%	98,495,410	399,280	247	24.71%	80.06%

Rate Ann.%chg Average Value/Acre: 8.45%

1.30%

6.06%

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						1,434,190	53,747	27			151,895,665	649,144	234	--	--
2000						1,431,595	15,734	91	237.04%		153,261,660	610,061	251	7.26%	7.26%
2001						1,485,280	16,409	91	0.00%		160,926,760	640,080	251	0.00%	7.26%
2002						1,472,760	16,201	91	0.00%		159,912,090	638,530	250	-0.40%	6.84%
2003						473,345	4,309	110	20.88%		165,814,425	637,052	260	4.00%	11.11%
2004	425,535	3,977	107	n/a	n/a	2,324,810	11,624	200	n/a	n/a	169,488,960	637,129	266	2.32%	13.68%
2005	420,625	3,952	106	-0.54%	n/a	2,342,610	11,713	200	0.00%	n/a	178,714,975	637,260	280	5.42%	19.85%
2006	363,380	3,396	107	0.54%	n/a	2,423,485	12,117	200	0.00%	n/a	181,251,175	635,550	285	1.69%	21.88%
2007	58,030	1,945	30	-72.12%	n/a	6,288,465	13,670	460	130.01%	n/a	200,507,390	635,747	315	10.59%	34.78%
2008	73,280	1,854	40	32.53%	n/a	2,419,775	13,810	175	-61.91%	n/a	223,677,795	636,506	351	11.42%	50.18%
2009	2,237,275	15,082	148	275.25%	n/a	0	0			n/a	295,670,785	635,510	465	32.39%	98.82%

51
KEITH

FL area 5

Rate Ann. %chg Average Value/Acre: 7.11%

(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

