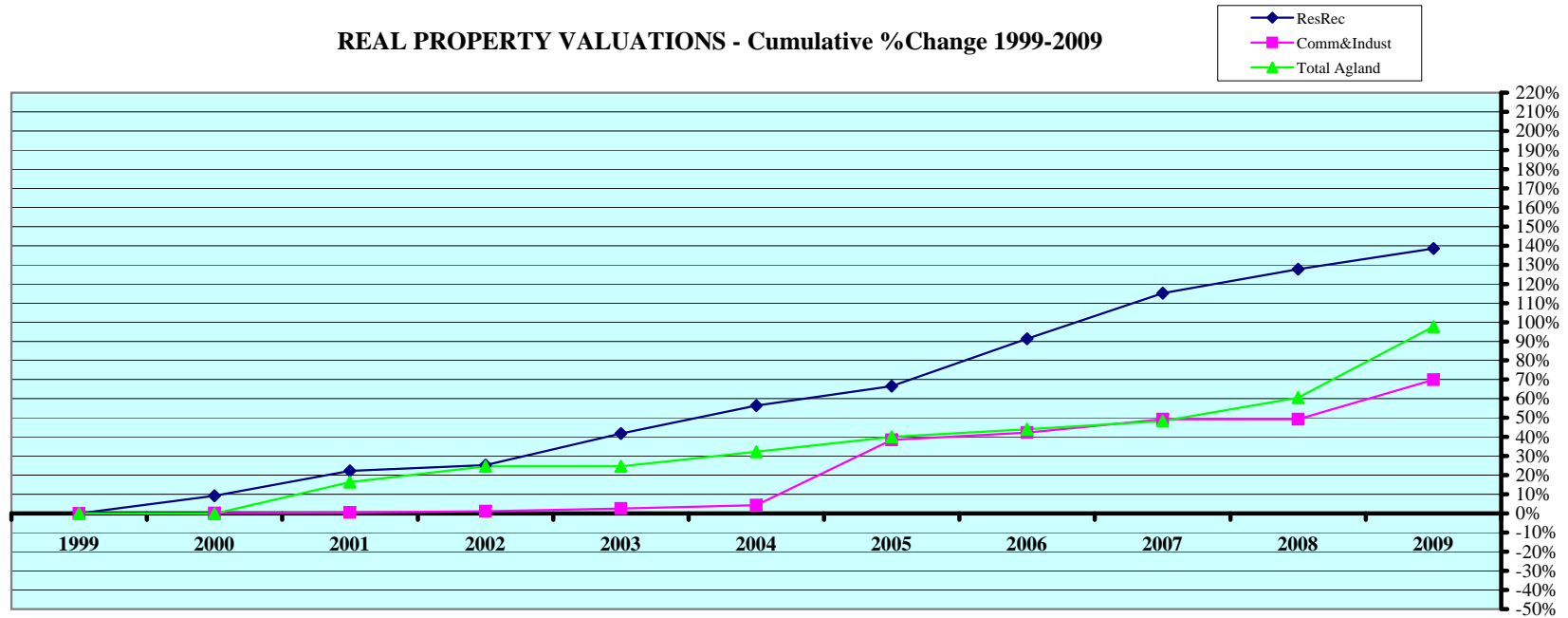


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



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	1,940,397	--	--	--	294,313	--	--	--	66,383,515	--	--	--
2000	2,120,253	179,856	9.27%	9.27%	294,994	681	0.23%	0.23%	66,278,111	-105,404	-0.16%	-0.16%
2001	2,372,059	251,806	11.88%	22.25%	295,722	728	0.25%	0.48%	77,267,442	10,989,331	16.58%	16.40%
2002	2,429,987	57,928	2.44%	25.23%	297,657	1,935	0.65%	1.14%	82,730,412	5,462,970	7.07%	24.62%
2003	2,752,687	322,700	13.28%	41.86%	301,903	4,246	1.43%	2.58%	82,729,506	-906	0.00%	24.62%
2004	3,033,556	280,869	10.20%	56.34%	307,105	5,202	1.72%	4.35%	87,806,732	5,077,226	6.14%	32.27%
2005	3,231,655	198,099	6.53%	66.55%	407,539	100,434	32.70%	38.47%	93,024,398	5,217,666	5.94%	40.13%
2006	3,714,298	482,643	14.93%	91.42%	418,709	11,170	2.74%	42.27%	95,568,055	2,543,657	2.73%	43.96%
2007	4,174,906	460,608	12.40%	115.16%	439,514	20,805	4.97%	49.34%	98,420,915	2,852,860	2.99%	48.26%
2008	4,417,895	242,989	5.82%	127.68%	439,514	0	0.00%	49.34%	106,608,569	8,187,654	8.32%	60.59%
2009	4,627,155	209,260	4.74%	138.46%	499,845	60,331	13.73%	69.83%	131,198,316	24,589,747	23.07%	97.64%

Rate Annual %chg: Residential & Recreational **9.08%**

Commercial & Industrial **5.44%**

Agricultural Land **7.05%**

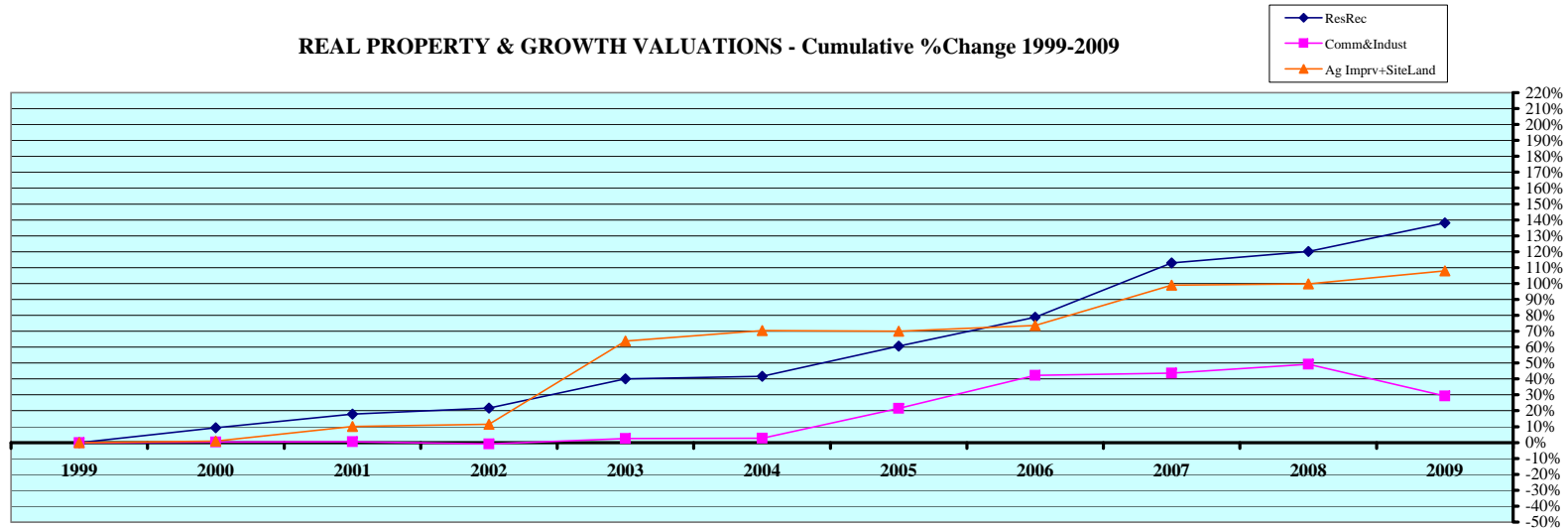
Cnty# **60**
County **MCPHERSON**

FL area **2**

CHART 1 EXHIBIT 60B 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	1,940,397	1,616	0.08%	1,938,781	--	--	294,313	20,000	6.80%	274,313	--	--
2000	2,120,253	528	0.02%	2,119,725	9.24%	9.24%	294,994	0	0.00%	294,994	0.23%	0.23%
2001	2,372,059	83,157	3.51%	2,288,902	7.95%	17.96%	295,722	0	0.00%	295,722	0.25%	0.48%
2002	2,429,987	69,850	2.87%	2,360,137	-0.50%	21.63%	297,657	6,000	2.02%	291,657	-1.37%	-0.90%
2003	2,752,687	34,050	1.24%	2,718,637	11.88%	40.11%	301,903	0	0.00%	301,903	1.43%	2.58%
2004	3,033,556	283,997	9.36%	2,749,559	-0.11%	41.70%	307,105	4,500	1.47%	302,605	0.23%	2.82%
2005	3,231,655	115,282	3.57%	3,116,373	2.73%	60.60%	407,539	50,000	12.27%	357,539	16.42%	21.48%
2006	3,714,298	246,096	6.63%	3,468,202	7.32%	78.74%	418,709	0	0.00%	418,709	2.74%	42.27%
2007	4,174,906	42,669	1.02%	4,132,237	11.25%	112.96%	439,514	16,775	3.82%	422,739	0.96%	43.64%
2008	4,417,895	145,836	3.30%	4,272,059	2.33%	120.16%	439,514	0	0.00%	439,514	0.00%	49.34%
2009	4,627,155	5,625	0.12%	4,621,530	4.61%	138.17%	499,845	119,250	23.86%	380,595	-13.41%	29.32%
Rate Ann%chg	9.08%			Resid & Rec. w/o growth		5.67%	5.44%			C & I w/o growth		0.75%

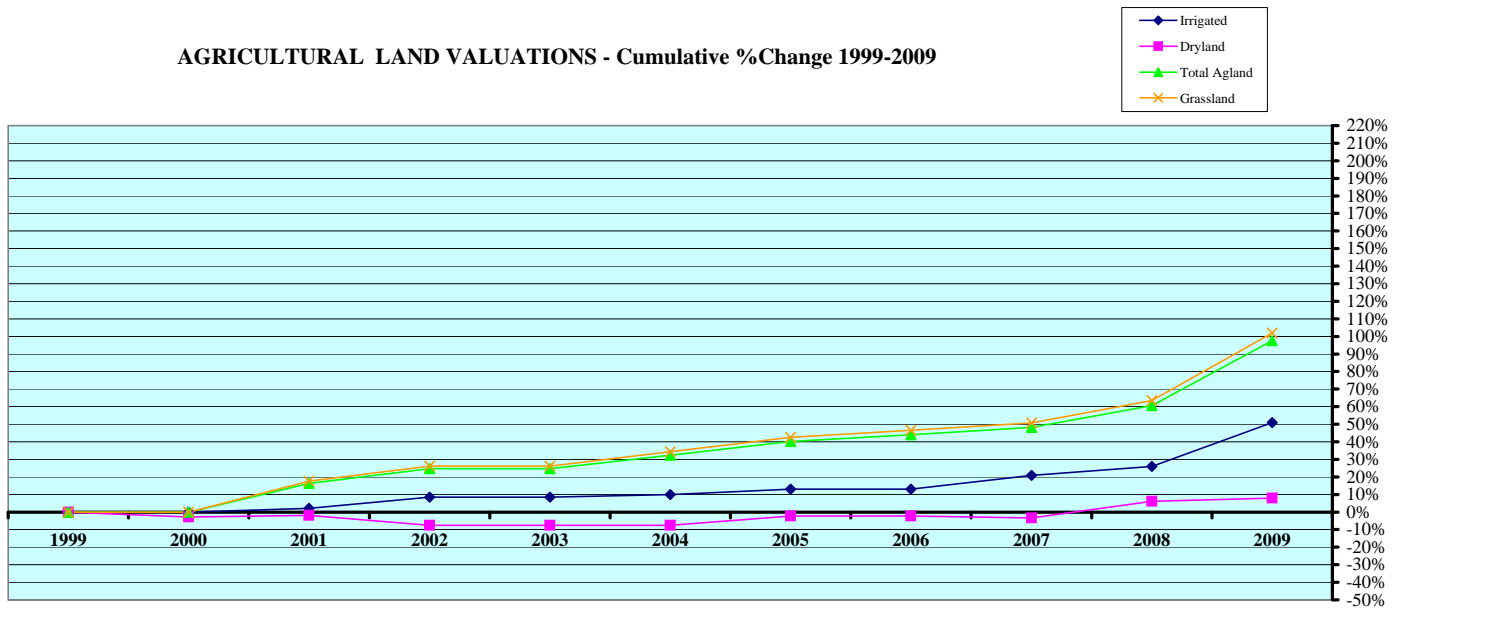
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
1999	3,205,592	1,362,548	4,568,140	58,970	1.29%	4,509,170	--	--
2000	3,366,864	1,395,374	4,762,238	151,811	3.19%	4,610,427	0.93%	0.93%
2001	3,636,258	1,416,347	5,052,605	24,873	0.49%	5,027,732	5.57%	10.06%
2002	3,867,324	1,545,010	5,412,334	322,683	5.96%	5,089,651	0.73%	11.42%
2003	6,011,471	1,773,171	7,784,642	296,255	3.81%	7,488,387	38.36%	63.93%
2004	6,138,106	1,783,323	7,921,429	135,108	1.71%	7,786,321	0.02%	70.45%
2005	6,252,218	1,809,434	8,061,652	292,531	3.63%	7,769,121	-1.92%	70.07%
2006	6,127,510	1,835,457	7,962,967	30,922	0.39%	7,932,045	-1.61%	73.64%
2007	7,244,730	1,852,111	9,096,841	5,015	0.06%	9,091,826	14.18%	99.03%
2008	7,304,982	1,944,331	9,249,313	119,032	1.29%	9,130,281	0.37%	99.87%
2009	7,609,196	1,958,680	9,567,876	69,120	0.72%	9,498,756	2.70%	107.93%
Rate Ann%chg	9.03%	3.70%	7.67%	Ag Imprv+Site w/o growth			5.93%	

(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	4,137,105	--	--	--	799,803	--	--	--	61,441,147	--	--	--
2000	4,137,105	0	0.00%	0.00%	776,685	-23,118	-2.89%	-2.89%	61,341,586	-99,561	-0.16%	-0.16%
2001	4,222,925	85,820	2.07%	2.07%	785,312	8,627	1.11%	-1.81%	72,236,102	10,894,516	17.76%	17.57%
2002	4,490,640	267,715	6.34%	8.55%	739,654	-45,658	-5.81%	-7.52%	77,478,070	5,241,968	7.26%	26.10%
2003	4,490,640	0	0.00%	8.55%	739,654	0	0.00%	-7.52%	77,477,164	-906	0.00%	26.10%
2004	4,545,275	54,635	1.22%	9.87%	739,654	0	0.00%	-7.52%	82,499,755	5,022,591	6.48%	34.27%
2005	4,675,140	129,865	2.86%	13.01%	781,919	42,265	5.71%	-2.24%	87,545,291	5,045,536	6.12%	42.49%
2006	4,675,140	0	0.00%	13.01%	781,919	0	0.00%	-2.24%	90,088,988	2,543,697	2.91%	46.63%
2007	5,002,930	327,790	7.01%	20.93%	772,669	-9,250	-1.18%	-3.39%	92,623,268	2,534,280	2.81%	50.75%
2008	5,212,476	209,546	4.19%	25.99%	849,100	76,431	9.89%	6.16%	100,502,899	7,879,631	8.51%	63.58%
2009	6,242,825	1,030,349	19.77%	50.90%	862,584	13,484	1.59%	7.85%	124,048,813	23,545,914	23.43%	101.90%

Rate Ann.%chg: Irrigated **4.20%** Dryland **0.76%** Grassland **7.28%**

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		--	--	--	5,460	--	--	--	66,383,515	--	--	--
2000		--	--	--	22,735	17,275	316.39%	316.39%	66,278,111	-105,404	-0.16%	-0.16%
2001		--	--	--	23,103	368	1.62%	323.13%	77,267,442	10,989,331	16.58%	16.40%
2002		--	--	--	22,048	-1,055	-4.57%	303.81%	82,730,412	5,462,970	7.07%	24.62%
2003		--	--	--	0	-22,048	-100.00%	-100.00%	82,729,506	-906	0.00%	24.62%
2004	22,048	n/a	n/a	n/a	0	n/a	n/a	n/a	87,806,732	5,077,226	6.14%	32.27%
2005	22,048	0	0.00%	0.00%	0	0			93,024,398	5,217,666	5.94%	40.13%
2006	22,008	-40	-0.18%	-0.18%	0	0			95,568,055	2,543,657	2.73%	43.96%
2007	22,048	40	0.18%	0.00%	0	0			98,420,915	2,852,860	2.99%	48.26%
2008	44,094	22,046	99.99%	99.99%	0	0			106,608,569	8,187,654	8.32%	60.59%
2009	44,094	0	0.00%	99.99%	0	0			131,198,316	24,589,747	23.07%	97.64%

Cnty# **60** County **MCPHERSON** FL area **2** Rate Ann.%chg: Total Agric Land **7.05%**

(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	4,073,230	11,638	350	--	--	853,073	4,875	175	--	--	61,416,165	500,234	123	--	--
2000	4,137,105	11,820	350	0.00%	0.00%	781,585	4,466	175	0.00%	0.00%	61,418,165	500,236	123	0.00%	0.00%
2001	4,222,925	12,066	350	0.00%	0.00%	785,312	4,487	175	0.00%	0.00%	72,237,771	528,909	137	11.38%	11.38%
2002	4,490,640	12,830	350	0.00%	0.00%	739,654	4,227	175	0.00%	0.00%	77,448,494	528,409	147	7.30%	19.51%
2003	4,490,640	12,830	350	0.00%	0.00%	739,654	4,227	175	0.00%	0.00%	77,477,019	528,591	147	0.00%	19.51%
2004	4,537,890	12,965	350	0.00%	0.00%	739,654	4,227	175	0.00%	0.00%	82,504,703	528,456	156	6.21%	26.93%
2005	4,675,140	12,987	360	2.86%	2.86%	781,919	4,227	185	5.71%	5.72%	87,661,126	528,407	166	6.26%	34.88%
2006	4,675,140	12,987	360	0.00%	2.86%	781,919	4,227	185	0.00%	5.72%	90,091,538	527,847	171	2.88%	38.76%
2007	4,997,834	13,328	375	4.17%	7.14%	772,669	4,177	185	0.00%	5.72%	92,626,346	527,928	175	2.80%	42.64%
2008	5,260,836	13,489	390	4.00%	11.43%	832,300	4,162	200	8.11%	14.29%	100,494,899	527,688	190	8.54%	54.83%
2009	6,242,825	13,873	450	15.38%	28.57%	862,584	3,594	240	20.00%	37.14%	124,050,928	527,876	235	23.40%	91.06%

Rate Ann.%chg Average Value/Acre: 2.54%

3.21%

6.69%

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						21,545	4,309	5			66,364,013	521,056	127	--	--
2000						22,735	4,547	5	0.00%		66,359,590	521,069	127	0.00%	0.00%
2001						23,103	4,620	5	0.00%		77,269,111	550,082	140	10.24%	10.24%
2002						23,063	4,612	5	0.00%		82,701,851	550,079	150	7.14%	18.11%
2003						22,048	4,409	5	0.00%		82,729,361	550,057	150	0.00%	18.11%
2004	22,048	4,409	5	n/a	n/a	0	0		n/a	n/a	87,804,295	550,057	160	6.42%	25.69%
2005	22,048	4,409	5	0.00%	n/a	0	0			n/a	93,140,233	550,029	169	6.08%	33.34%
2006	22,008	4,401	5	0.00%	n/a	0	0			n/a	95,570,605	549,461	174	2.72%	36.96%
2007	22,048	4,409	5	0.00%	n/a	0	0			n/a	98,418,897	549,841	179	2.91%	40.94%
2008	44,094	4,409	10	99.99%	n/a	0	0			n/a	106,632,129	549,749	194	8.36%	52.73%
2009	44,094	4,409	10	0.00%	n/a	0	0			n/a	131,200,431	549,753	239	23.04%	87.92%

60
MCPHERSON

FL area 2

Rate Ann. %chg Average Value/Acre: 6.51%

(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

