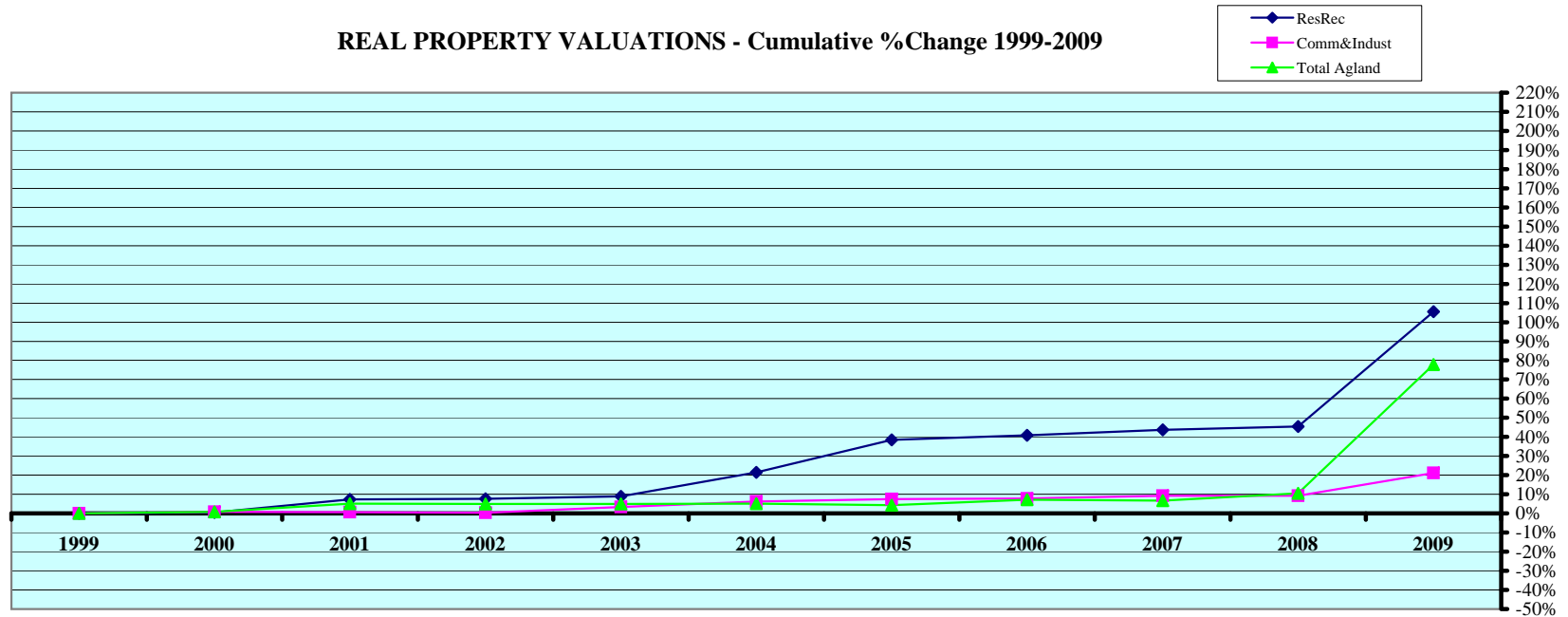


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



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	42,004,085	--	--	--	17,424,530	--	--	--	140,595,623	--	--	--
2000	42,241,992	237,907	0.57%	0.57%	17,577,430	152,900	0.88%	0.88%	141,659,346	1,063,723	0.76%	0.76%
2001	45,091,299	2,849,307	6.75%	7.35%	17,551,390	-26,040	-0.15%	0.73%	147,734,578	6,075,232	4.29%	5.08%
2002	45,231,809	140,510	0.31%	7.68%	17,489,385	-62,005	-0.35%	0.37%	147,474,113	-260,465	-0.18%	4.89%
2003	45,782,247	550,438	1.22%	8.99%	18,001,975	512,590	2.93%	3.31%	147,456,103	-18,010	-0.01%	4.88%
2004	50,996,172	5,213,925	11.39%	21.41%	18,517,160	515,185	2.86%	6.27%	147,694,318	238,215	0.16%	5.05%
2005	58,185,408	7,189,236	14.10%	38.52%	18,740,222	223,062	1.20%	7.55%	146,666,255	-1,028,063	-0.70%	4.32%
2006	59,163,258	977,850	1.68%	40.85%	18,795,695	55,473	0.30%	7.87%	150,746,615	4,080,360	2.78%	7.22%
2007	60,376,187	1,212,929	2.05%	43.74%	19,024,634	228,939	1.22%	9.18%	149,949,015	-797,600	-0.53%	6.65%
2008	61,107,665	731,478	1.21%	45.48%	19,031,822	7,188	0.04%	9.22%	155,375,510	5,426,495	3.62%	10.51%
2009	86,304,068	25,196,403	41.23%	105.47%	21,122,371	2,090,549	10.98%	21.22%	249,980,540	94,605,030	60.89%	77.80%

Rate Annual %chg: Residential & Recreational 7.47%

Commercial & Industrial 1.94%

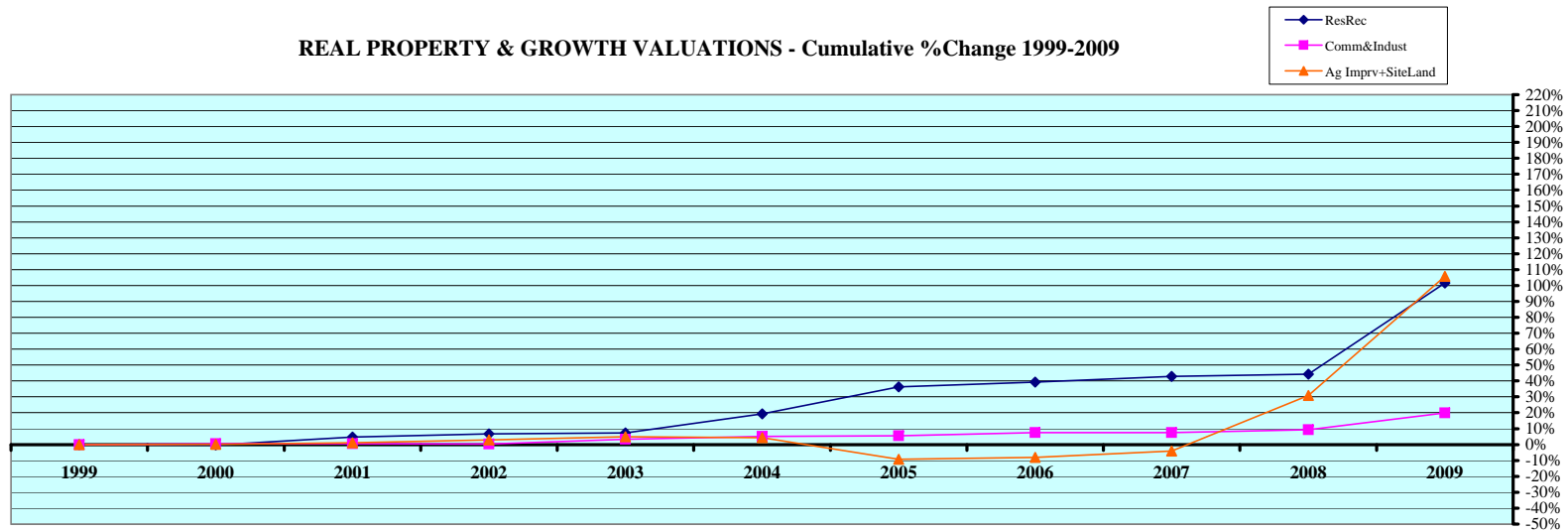
Agricultural Land 5.92%

Cnty# 62
County MORRILL

FL area 2

(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	42,004,085	1,082,968	2.58%	40,921,117	--	--	17,424,530	537,368	3.08%	16,887,162	--	--
2000	42,241,992	333,491	0.79%	41,908,501	-0.23%	-0.23%	17,577,430	45,850	0.26%	17,531,580	0.61%	0.61%
2001	45,091,299	1,115,480	2.47%	43,975,819	4.10%	4.69%	17,551,390	22,015	0.13%	17,529,375	-0.27%	0.60%
2002	45,231,809	389,457	0.86%	44,842,352	-0.55%	6.76%	17,489,385	12,940	0.07%	17,476,445	-0.43%	0.30%
2003	45,782,247	701,334	1.53%	45,080,913	-0.33%	7.33%	18,001,975	0	0.00%	18,001,975	2.93%	3.31%
2004	50,996,172	864,275	1.69%	50,131,897	9.50%	19.35%	18,517,160	209,965	1.13%	18,307,195	1.70%	5.07%
2005	58,185,408	935,788	1.61%	57,249,620	12.26%	36.30%	18,740,222	343,577	1.83%	18,396,645	-0.65%	5.58%
2006	59,163,258	661,445	1.12%	58,501,813	0.54%	39.28%	18,795,695	75,168	0.40%	18,720,527	-0.11%	7.44%
2007	60,376,187	379,710	0.63%	59,996,477	1.41%	42.83%	19,024,634	303,104	1.59%	18,721,530	-0.39%	7.44%
2008	61,107,665	526,792	0.86%	60,580,873	0.34%	44.23%	19,031,822	1,600	0.01%	19,030,222	0.03%	9.22%
2009	86,304,068	1,613,742	1.87%	84,690,326	38.59%	101.62%	21,122,371	216,134	1.02%	20,906,237	9.85%	19.98%
Rate Ann%chg	7.47%			Resid & Rec. w/o growth		6.56%	1.94%			C & I w/o growth		1.33%

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	26,225,270	9,724,555	35,949,825	155,580	0.43%	35,794,245	--	--
2000	26,175,255	9,805,850	35,981,105	19,820	0.06%	35,961,285	0.03%	0.03%
2001	26,596,505	10,040,090	36,636,595	301,996	0.82%	36,334,599	0.98%	1.07%
2002	26,914,555	10,369,260	37,283,815	281,191	0.75%	37,002,624	1.00%	2.93%
2003	27,390,970	10,303,875	37,694,845	0	0.00%	37,694,845	1.10%	4.85%
2004	27,583,470	9,901,090	37,484,560	0	0.00%	37,484,560	-0.56%	4.27%
2005	23,864,929	9,495,574	33,360,503	732,009	2.19%	32,628,494	-12.95%	-9.24%
2006	24,764,458	9,380,251	34,144,709	1,121,467	3.28%	33,023,242	-1.01%	-8.14%
2007	25,492,116	9,392,222	34,884,338	391,505	1.12%	34,492,833	1.02%	-4.05%
2008	26,286,571	21,470,038	47,756,609	740,520	1.55%	47,016,089	34.78%	30.78%
2009	41,002,548	35,768,985	76,771,533	2,800,511	3.65%	73,971,022	54.89%	105.76%
Rate Ann%chg	4.57%	13.91%	7.88%	Ag Imprv+Site w/o growth		7.93%		

(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

Cnty# 62
County MORRILL

FL area 2

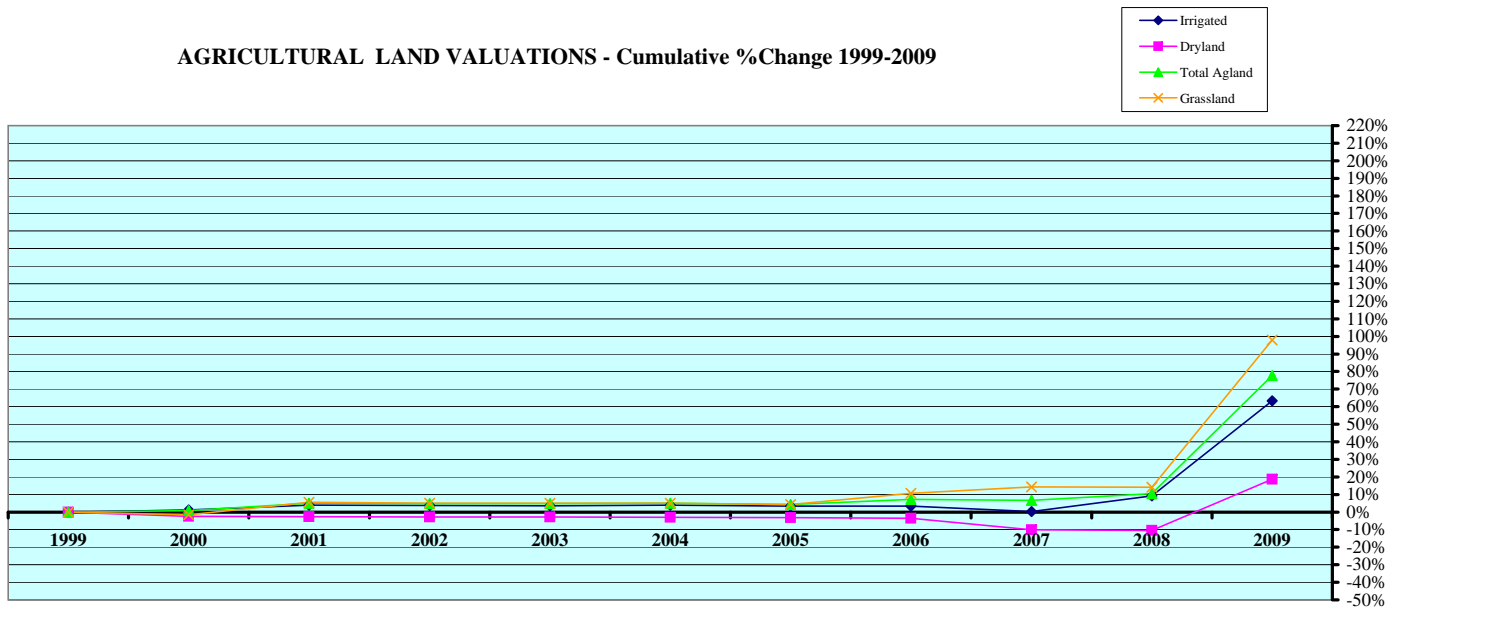
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EXHIBIT

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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	58,522,285	--	--	--	17,908,180	--	--	--	64,121,235	--	--	--
2000	59,186,915	664,630	1.14%	1.14%	17,484,855	-423,325	-2.36%	-2.36%	63,140,230	-981,005	-1.53%	-1.53%
2001	60,771,740	1,584,825	2.68%	3.84%	17,430,915	-53,940	-0.31%	-2.67%	67,680,220	4,539,990	7.19%	5.55%
2002	60,694,910	-76,830	-0.13%	3.71%	17,404,830	-26,085	-0.15%	-2.81%	67,317,400	-362,820	-0.54%	4.98%
2003	60,649,330	-45,580	-0.08%	3.63%	17,411,960	7,130	0.04%	-2.77%	67,316,580	-820	0.00%	4.98%
2004	60,873,155	223,825	0.37%	4.02%	17,377,400	-34,560	-0.20%	-2.96%	67,359,300	42,720	0.06%	5.05%
2005	60,526,795	-346,360	-0.57%	3.43%	17,344,660	-32,740	-0.19%	-3.15%	66,833,670	-525,630	-0.78%	4.23%
2006	60,522,130	-4,665	-0.01%	3.42%	17,280,665	-63,995	-0.37%	-3.50%	70,982,750	4,149,080	6.21%	10.70%
2007	58,720,390	-1,801,740	-2.98%	0.34%	16,106,835	-1,173,830	-6.79%	-10.06%	73,239,960	2,257,210	3.18%	14.22%
2008	63,958,725	5,238,335	8.92%	9.29%	16,044,985	-61,850	-0.38%	-10.40%	73,141,565	-98,395	-0.13%	14.07%
2009	95,603,365	31,644,640	49.48%	63.36%	21,245,105	5,200,120	32.41%	18.63%	126,891,660	53,750,095	73.49%	97.89%

Rate Ann.%chg: Irrigated **5.03%** Dryland **1.72%** Grassland **7.06%**

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		--	--	--	43,923	--	--	--	140,595,623	--	--	--
2000		--	--	--	1,847,346	1,803,423	4105.87%	4105.87%	141,659,346	1,063,723	0.76%	0.76%
2001		--	--	--	1,851,703	4,357	0.24%	4115.79%	147,734,578	6,075,232	4.29%	5.08%
2002		--	--	--	2,056,973	205,270	11.09%	4583.13%	147,474,113	-260,465	-0.18%	4.89%
2003		--	--	--	1,909,026	-147,947	-7.19%	4246.30%	147,456,103	-18,010	-0.01%	4.88%
2004	169,237	n/a	n/a	n/a	1,915,226	n/a	n/a	n/a	147,694,318	238,215	0.16%	5.05%
2005	161,800	-7,437	-4.39%	-4.39%	1,799,330	-115,896	-6.05%	-6.05%	146,666,255	-1,028,063	-0.70%	4.32%
2006	159,390	-2,410	-1.49%	-5.82%	1,801,680	2,350	0.13%	-5.93%	150,746,615	4,080,360	2.78%	7.22%
2007	156,205	-3,185	-2.00%	-7.70%	1,725,625	-76,055	-4.22%	-9.90%	149,949,015	-797,600	-0.53%	6.65%
2008	156,205	0	0.00%	-7.70%	2,074,030	348,405	20.19%	8.29%	155,375,510	5,426,495	3.62%	10.51%
2009	238,220	82,015	52.50%	40.76%	6,002,190	3,928,160	189.40%	213.39%	249,980,540	94,605,030	60.89%	77.80%

Cnty# **62** FL area **2** Rate Ann.%chg: Total Agric Land **5.92%**
 County **MORRILL**

(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	58,633,470	112,758	520	--	--	17,935,390	77,796	231	--	--	63,991,310	649,544	99	--	--
2000	59,189,140	112,561	526	1.15%	1.15%	17,632,865	76,440	231	0.00%	0.00%	63,079,975	651,820	97	-2.02%	-2.02%
2001	68,379,650	114,488	597	13.50%	14.81%	18,285,595	75,491	242	4.76%	4.76%	76,407,960	687,769	111	14.43%	12.12%
2002	61,392,355	114,300	537	-10.05%	3.27%	17,459,545	74,579	234	-3.31%	1.30%	74,171,805	690,105	107	-3.60%	8.08%
2003	60,651,610	114,094	532	-0.93%	2.31%	17,411,690	74,608	233	-0.43%	0.87%	67,317,880	690,198	98	-8.41%	-1.01%
2004	61,903,650	114,097	543	1.98%	4.34%	17,411,960	74,609	233	0.16%	1.03%	67,315,535	690,178	98	-0.48%	-1.48%
2005	60,648,145	114,191	531	-2.11%	2.14%	17,349,480	74,244	234	0.13%	1.16%	66,845,030	685,712	97	-0.05%	-1.53%
2006	60,590,540	114,179	531	-0.09%	2.05%	17,267,590	73,911	234	-0.02%	1.14%	71,002,005	684,719	104	6.37%	4.74%
2007	58,651,790	114,750	511	-3.68%	-1.71%	16,197,710	73,432	221	-5.58%	-4.51%	73,196,895	684,169	107	3.17%	8.07%
2008	63,789,535	114,866	555	8.65%	6.80%	16,098,775	72,958	221	0.03%	-4.48%	73,183,935	683,996	107	0.01%	8.08%
2009	95,786,925	115,211	831	49.71%	59.89%	21,234,660	72,708	292	32.36%	26.43%	126,821,555	683,472	186	73.42%	87.43%

Rate Ann.%chg Average Value/Acre: 4.80%

2.37%

6.48%

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						7,043,162	20,604	342			147,603,332	860,703	171	--	--
2000						1,856,208	20,586	90	-73.68%		141,758,188	861,407	165	-3.51%	-3.51%
2001						1,877,645	20,764	90	0.00%		164,950,850	898,511	184	11.52%	7.60%
2002						2,058,353	20,810	99	10.00%		155,082,058	899,794	172	-6.52%	0.58%
2003						2,057,933	20,859	99	0.00%		147,439,113	899,758	164	-4.65%	-4.09%
2004	0	0		n/a	n/a	2,074,833	20,934	99	n/a	n/a	148,705,978	899,818	165	0.77%	-3.36%
2005	172,030	8,601	20		n/a	1,819,305	11,907	153	54.16%	n/a	146,833,990	894,655	164	-0.69%	-4.02%
2006	168,420	8,421	20	0.00%	n/a	1,798,850	11,779	153	-0.05%	n/a	150,827,405	893,009	169	2.91%	-1.23%
2007	165,845	8,430	20	-1.63%	n/a	1,721,215	11,749	146	-4.07%	n/a	149,933,455	892,530	168	-0.54%	-1.76%
2008	165,280	8,400	20	0.01%	n/a	2,074,845	12,203	170	16.06%	n/a	155,312,370	892,424	174	3.60%	1.77%
2009	251,895	8,397	30	52.47%	n/a	5,976,190	12,220	489	187.64%	n/a	250,071,225	892,007	280	61.09%	63.95%

62
MORRILL

FL area 2

Rate Ann. %chg Average Value/Acre: 5.07%

(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

