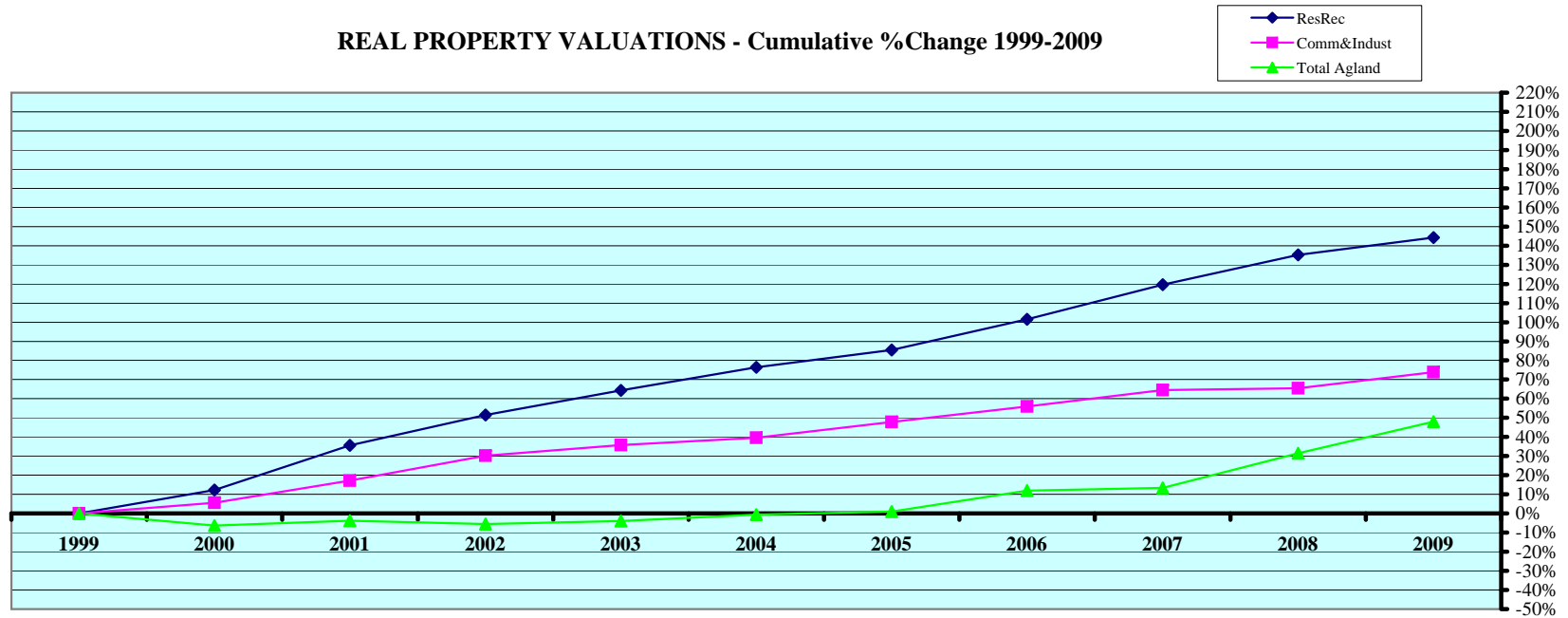


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



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	388,657,502	--	--	--	62,047,045	--	--	--	451,282,640	--	--	--
2000	436,547,825	47,890,323	12.32%	12.32%	65,542,845	3,495,800	5.63%	5.63%	422,421,645	-28,860,995	-6.40%	-6.40%
2001	527,347,020	90,799,195	20.80%	35.68%	72,757,240	7,214,395	11.01%	17.26%	434,210,500	11,788,855	2.79%	-3.78%
2002	588,529,150	61,182,130	11.60%	51.43%	80,762,570	8,005,330	11.00%	30.16%	426,160,480	-8,050,020	-1.85%	-5.57%
2003	639,046,100	50,516,950	8.58%	64.42%	84,285,340	3,522,770	4.36%	35.84%	433,211,420	7,050,940	1.65%	-4.00%
2004	685,838,590	46,792,490	7.32%	76.46%	86,636,170	2,350,830	2.79%	39.63%	448,864,450	15,653,030	3.61%	-0.54%
2005	720,730,370	34,891,780	5.09%	85.44%	91,688,300	5,052,130	5.83%	47.77%	455,611,600	6,747,150	1.50%	0.96%
2006	783,271,190	62,540,820	8.68%	101.53%	96,744,710	5,056,410	5.51%	55.92%	505,129,990	49,518,390	10.87%	11.93%
2007	853,414,960	70,143,770	8.96%	119.58%	102,112,130	5,367,420	5.55%	64.57%	511,288,040	6,158,050	1.22%	13.30%
2008	914,254,200	60,839,240	7.13%	135.23%	102,667,780	555,650	0.54%	65.47%	593,403,970	82,115,930	16.06%	31.49%
2009	948,955,450	34,701,250	3.80%	144.16%	107,884,100	5,216,320	5.08%	73.87%	667,521,530	74,117,560	12.49%	47.92%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

Agricultural Land

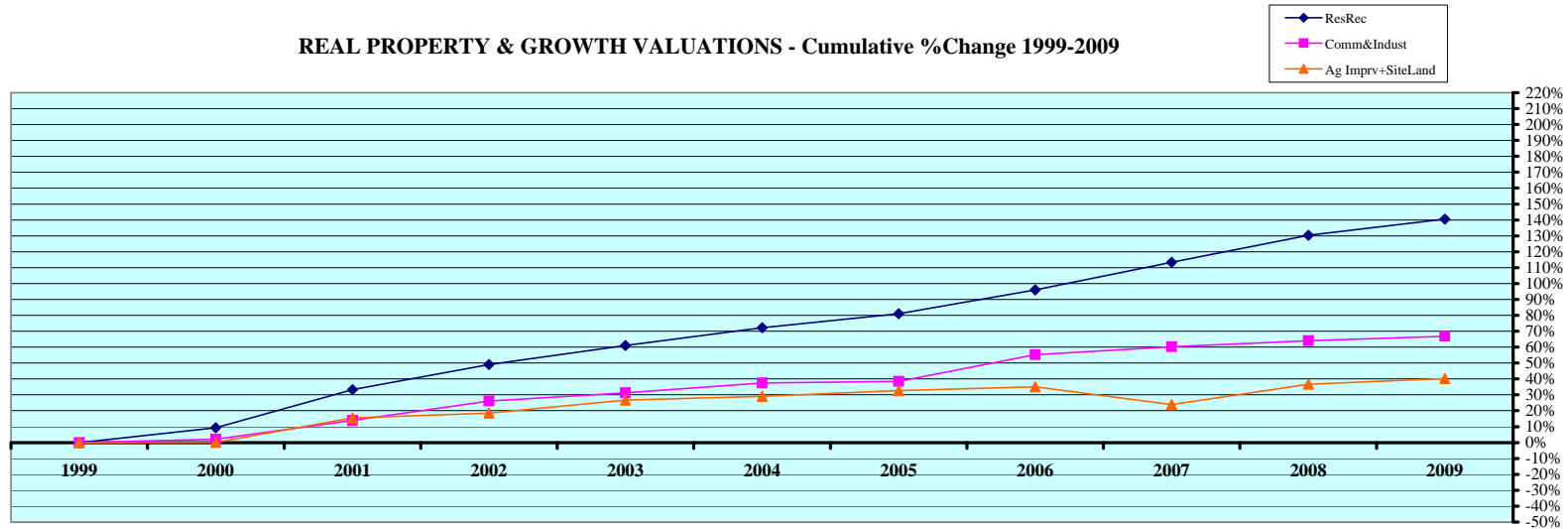
Cnty#
County

FL area

CHART 1 EXHIBIT 78B 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	388,657,502	8,132,846	2.09%	380,524,656	--	--	62,047,045	1,684,505	2.71%	60,362,540	--	--
2000	436,547,825	11,726,620	2.69%	424,821,205	9.30%	9.30%	65,542,845	2,212,320	3.38%	63,330,525	2.07%	2.07%
2001	527,347,020	9,702,720	1.84%	517,644,300	18.58%	33.19%	72,757,240	2,130,985	2.93%	70,626,255	7.76%	13.83%
2002	588,529,150	9,367,560	1.59%	579,161,590	9.83%	49.02%	80,762,570	2,514,479	3.11%	78,248,091	7.55%	26.11%
2003	639,046,100	13,117,735	2.05%	625,928,365	6.35%	61.05%	84,285,340	2,874,855	3.41%	81,410,485	0.80%	31.21%
2004	685,838,590	16,231,580	2.37%	669,607,010	4.78%	72.29%	86,636,170	1,357,645	1.57%	85,278,525	1.18%	37.44%
2005	720,730,370	16,879,030	2.34%	703,851,340	2.63%	81.10%	91,688,300	5,761,890	6.28%	85,926,410	-0.82%	38.49%
2006	783,271,190	21,407,185	2.73%	761,864,005	5.71%	96.02%	96,744,710	465,020	0.48%	96,279,690	5.01%	55.17%
2007	853,414,960	24,182,412	2.83%	829,232,548	5.87%	113.36%	102,112,130	2,741,530	2.68%	99,370,600	2.71%	60.15%
2008	914,254,200	19,290,240	2.11%	894,963,960	4.87%	130.27%	102,667,780	939,330	0.91%	101,728,450	-0.38%	63.95%
2009	948,955,450	14,461,613	1.52%	934,493,837	2.21%	140.44%	107,884,100	4,400,700	4.08%	103,483,400	0.79%	66.78%
Rate Ann%chg	9.34%			Resid & Rec. w/o growth		7.01%	5.69%			C & I w/o growth		2.67%

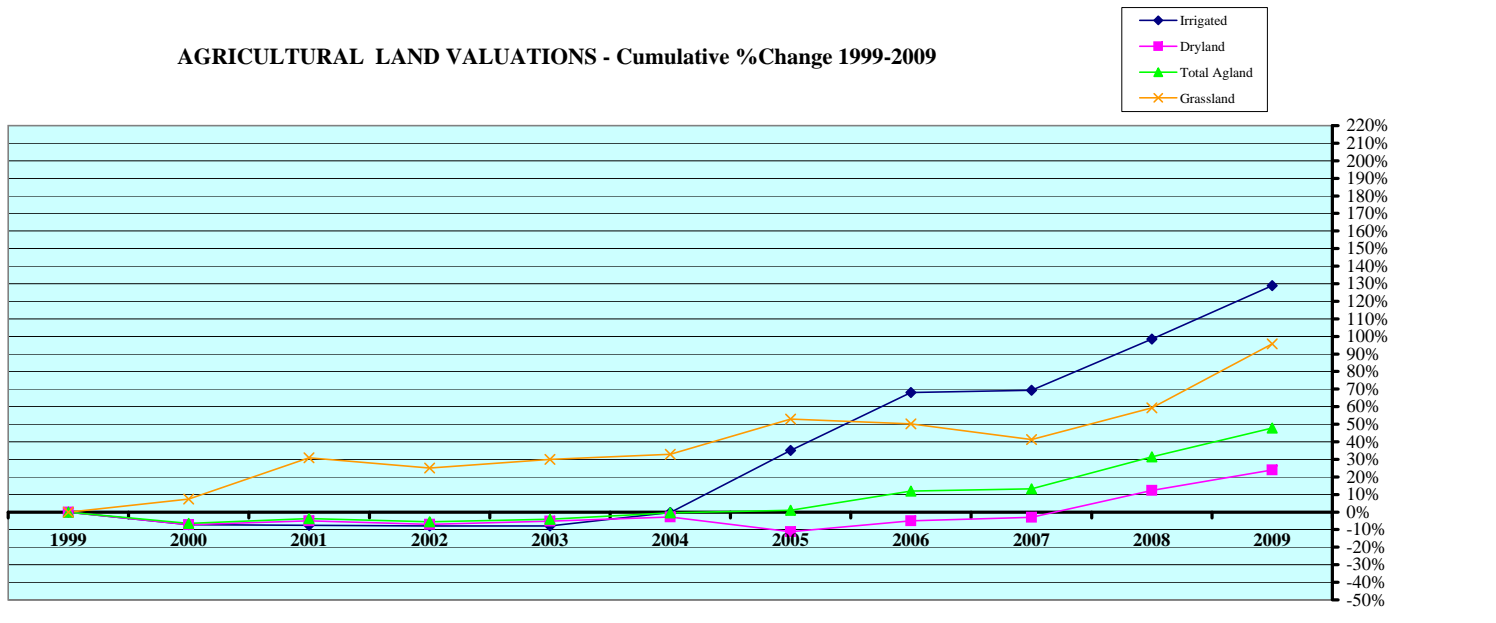
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
1999	106,056,489	35,910,711	141,967,200	3,399,425	2.39%	138,567,775	--	--
2000	114,275,300	36,900,240	151,175,540	9,097,825	6.02%	142,077,715	0.08%	0.08%
2001	131,311,120	37,621,800	168,932,920	4,987,515	2.95%	163,945,405	8.45%	15.48%
2002	135,442,290	36,962,440	172,404,730	4,285,155	2.49%	168,119,575	-0.48%	18.42%
2003	142,489,660	43,813,850	186,303,510	6,401,735	3.44%	179,901,775	4.35%	26.72%
2004	147,646,520	43,987,240	191,633,760	8,390,665	4.38%	183,243,095	-1.64%	29.07%
2005	151,286,890	43,567,560	194,854,450	6,589,270	3.38%	188,265,180	-1.76%	32.61%
2006	153,379,050	43,342,350	196,721,400	4,960,260	2.52%	191,761,140	-1.59%	35.07%
2007	137,718,780	41,169,190	178,887,970	3,108,650	1.74%	175,779,320	-10.65%	23.82%
2008	160,812,670	37,254,850	198,067,520	3,967,650	2.00%	194,099,870	8.50%	36.72%
2009	162,296,380	37,816,620	200,113,000	872,545	0.44%	199,240,455	0.59%	40.34%
Rate Ann%chg	4.35%	0.52%	3.49%	Ag Imprv+Site w/o growth		0.59%		

(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	88,658,080	--	--	--	342,244,615	--	--	--	19,801,360	--	--	--
2000	82,271,770	-6,386,310	-7.20%	-7.20%	317,368,050	-24,876,565	-7.27%	-7.27%	21,278,950	1,477,590	7.46%	7.46%
2001	82,042,160	-229,610	-0.28%	-7.46%	324,858,180	7,490,130	2.36%	-5.08%	25,928,610	4,649,660	21.85%	30.94%
2002	81,688,770	-353,390	-0.43%	-7.86%	318,314,930	-6,543,250	-2.01%	-6.99%	24,775,330	-1,153,280	-4.45%	25.12%
2003	81,618,980	-69,790	-0.09%	-7.94%	324,475,220	6,160,290	1.94%	-5.19%	25,725,480	950,150	3.84%	29.92%
2004	88,418,600	6,799,620	8.33%	-0.27%	332,552,440	8,077,220	2.49%	-2.83%	26,325,370	599,890	2.33%	32.95%
2005	119,718,760	31,300,160	35.40%	35.03%	304,132,310	-28,420,130	-8.55%	-11.14%	30,276,750	3,951,380	15.01%	52.90%
2006	148,984,270	29,265,510	24.45%	68.04%	325,184,720	21,052,410	6.92%	-4.98%	29,749,610	-527,140	-1.74%	50.24%
2007	150,143,640	1,159,370	0.78%	69.35%	332,019,410	6,834,690	2.10%	-2.99%	27,962,560	-1,787,050	-6.01%	41.22%
2008	175,988,390	25,844,750	17.21%	98.50%	384,548,860	52,529,450	15.82%	12.36%	31,550,880	3,588,320	12.83%	59.34%
2009	202,975,340	26,986,950	15.33%	128.94%	424,446,250	39,897,390	10.38%	24.02%	38,762,470	7,211,590	22.86%	95.76%

Rate Ann.%chg: Irrigated **8.64%** Dryland **2.18%** Grassland **6.95%**

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				--	578,585	--	--	--	451,282,640	--	--	--
2000				--	1,502,875	924,290	159.75%	159.75%	422,421,645	-28,860,995	-6.40%	-6.40%
2001				--	1,381,550	-121,325	-8.07%	138.78%	434,210,500	11,788,855	2.79%	-3.78%
2002				--	1,381,450	-100	-0.01%	138.76%	426,160,480	-8,050,020	-1.85%	-5.57%
2003				--	0	-1,381,450	-100.00%	-100.00%	433,211,420	7,050,940	1.65%	-4.00%
2004	1,568,040	n/a	n/a	n/a	0	n/a	n/a	n/a	448,864,450	15,653,030	3.61%	-0.54%
2005	1,483,780	-84,260	-5.37%	-5.37%	0	0			455,611,600	6,747,150	1.50%	0.96%
2006	1,211,390	-272,390	-18.36%	-22.74%	0	0			505,129,990	49,518,390	10.87%	11.93%
2007	1,162,430	-48,960	-4.04%	-25.87%	0	0			511,288,040	6,158,050	1.22%	13.30%
2008	1,315,840	153,410	13.20%	-16.08%	0	0			593,403,970	82,115,930	16.06%	31.49%
2009	1,337,470	21,630	1.64%	-14.70%	0	0			667,521,530	74,117,560	12.49%	47.92%

Cnty# **78** County **SAUNDERS** FL area **3** Rate Ann.%chg: Total Agric Land **3.99%**

(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	89,322,695	55,391	1,613	--	--	343,131,175	303,746	1,130	--	--	19,780,845	58,354	339	--	--
2000	82,991,340	54,963	1,510	-6.39%	-6.39%	324,974,960	302,431	1,075	-4.87%	-4.87%	29,980,315	58,427	513	51.33%	51.33%
2001	88,282,980	55,223	1,599	5.89%	-0.87%	345,004,710	303,023	1,139	5.95%	0.80%	28,906,840	58,813	492	-4.09%	45.13%
2002	83,882,180	55,677	1,507	-5.75%	-6.57%	334,823,370	301,543	1,110	-2.55%	-1.77%	28,410,460	59,056	481	-2.24%	41.89%
2003	81,852,230	55,732	1,469	-2.52%	-8.93%	325,212,240	301,356	1,079	-2.79%	-4.51%	25,867,590	57,720	448	-6.86%	32.15%
2004	88,390,590	56,555	1,563	6.39%	-3.11%	334,211,170	298,284	1,120	3.84%	-0.85%	26,251,110	57,172	459	2.49%	35.45%
2005	117,605,130	75,991	1,548	-0.98%	-4.05%	307,314,070	276,348	1,112	-0.75%	-1.59%	30,632,380	59,843	512	11.48%	51.00%
2006	149,318,320	90,723	1,646	6.35%	2.04%	327,057,300	268,777	1,217	9.42%	7.68%	30,198,070	55,227	547	6.82%	61.30%
2007	150,815,850	91,223	1,653	0.45%	2.50%	333,493,430	266,199	1,253	2.96%	10.87%	28,147,080	55,215	510	-6.77%	50.37%
2008	176,441,230	92,394	1,910	15.51%	18.39%	384,865,880	264,354	1,456	16.21%	28.84%	32,135,120	55,420	580	13.75%	71.05%
2009	203,765,010	93,132	2,188	14.57%	35.64%	426,217,070	263,829	1,616	10.96%	42.96%	39,192,770	55,511	706	21.76%	108.27%

Rate Ann.%chg Average Value/Acre: 3.10%

3.64%

7.61%

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						577,545	11,476	50			452,812,260	428,968	1,056	--	--
2000						3,908,200	11,482	340	580.00%		441,854,815	427,304	1,034	-2.08%	-2.08%
2001						2,296,930	11,505	200	-41.18%		464,491,460	428,563	1,084	4.84%	2.65%
2002						1,775,500	11,618	153	-23.50%		448,891,510	427,894	1,049	-3.23%	-0.66%
2003						1,432,700	11,766	122	-20.26%		434,364,760	426,570	1,018	-2.96%	-3.60%
2004	1,752,050	11,974	146	n/a	n/a	0	0		n/a	n/a	450,604,920	423,984	1,063	4.40%	0.64%
2005	1,520,930	11,258	135	-7.67%	n/a	0	0		n/a	n/a	457,072,510	423,439	1,079	1.57%	2.22%
2006	1,255,900	7,664	164	21.30%	n/a	0	0		n/a	n/a	507,829,590	422,391	1,202	11.38%	13.85%
2007	1,193,260	7,662	156	-4.96%	n/a	0	0		n/a	n/a	513,649,620	420,300	1,222	1.65%	15.73%
2008	1,341,040	8,207	163	4.92%	n/a	0	0		n/a	n/a	594,783,270	420,375	1,415	15.77%	33.99%
2009	1,395,410	8,336	167	2.44%	n/a	0	0		n/a	n/a	670,570,260	420,808	1,594	12.63%	50.90%

78
SAUNDERS

FL area 3

Rate Ann. %chg Average Value/Acre: 4.20%

(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

2009 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
19,830	SAUNDERS	75,792,199	13,411,682	22,656,429	947,132,350	107,884,100	0	1,823,100	667,521,530	162,296,380	37,816,620	0	2,036,334,390
cnty sector/value % of total value:		3.72%	0.66%	1.11%	46.51%	5.30%		0.09%	32.78%	7.97%	1.86%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,262	ASHLAND	998,444	1,574,269	797,716	78,368,370	19,145,990	0	0	0	0	0	0	100,884,789
11.41%	%sector of county sector	1.32%	11.74%	3.52%	8.27%	17.75%							4.95%
	%sector of municipality	0.99%	1.56%	0.79%	77.68%	18.98%							100.00%
615	CEDAR BLUFFS	403,267	50,904	6,817	15,935,970	1,330,690	0	0	0	6,410	32,160	0	17,766,218
3.10%	%sector of county sector	0.53%	0.38%	0.03%	1.68%	1.23%				0.00%	0.09%		0.87%
	%sector of municipality	2.27%	0.29%	0.04%	89.70%	7.49%				0.04%	0.18%		100.00%
920	CERESCO	590,178	69,841	9,353	34,258,430	5,355,290	0	0	0	0	0	0	40,283,092
4.64%	%sector of county sector	0.78%	0.52%	0.04%	3.62%	4.96%							1.98%
	%sector of municipality	1.47%	0.17%	0.02%	85.04%	13.29%							100.00%
138	COLON	47,678	33,775	4,523	2,738,750	352,990	0	0	0	0	0	0	3,177,716
0.70%	%sector of county sector	0.06%	0.25%	0.02%	0.29%	0.33%							0.16%
	%sector of municipality	1.50%	1.06%	0.14%	86.19%	11.11%							100.00%
168	ITHACA	4,680	31,705	4,246	3,154,650	163,140	0	0	53,540	0	0	0	3,411,961
0.85%	%sector of county sector	0.01%	0.24%	0.02%	0.33%	0.15%			0.01%				0.17%
	%sector of municipality	0.14%	0.93%	0.12%	92.46%	4.78%			1.57%				100.00%
111	LESHARA	3,972	43,202	215,849	3,462,940	80,940	0	0	0	0	0	0	3,806,903
0.56%	%sector of county sector	0.01%	0.32%	0.95%	0.37%	0.08%							0.19%
	%sector of municipality	0.10%	1.13%	5.67%	90.96%	2.13%							100.00%
109	MALMO	158,213	0	0	3,008,960	316,670	0	0	0	0	0	0	3,483,843
0.55%	%sector of county sector	0.21%			0.32%	0.29%							0.17%
	%sector of municipality	4.54%			86.37%	9.09%							100.00%
564	MEAD	155,424	239,966	196,649	18,011,690	4,996,370	0	0	0	0	0	0	23,600,099
2.84%	%sector of county sector	0.21%	1.79%	0.87%	1.90%	4.63%							1.16%
	%sector of municipality	0.66%	1.02%	0.83%	76.32%	21.17%							100.00%
106	MEMPHIS	29,135	1,275	171	2,500,290	66,730	0	0	0	0	0	0	2,597,601
0.53%	%sector of county sector	0.04%	0.01%	0.00%	0.26%	0.06%							0.13%
	%sector of municipality	1.12%	0.05%	0.01%	96.25%	2.57%							100.00%
134	MORSE BLUFF	398,873	0	0	2,432,210	398,160	0	0	0	0	0	0	3,229,243
0.68%	%sector of county sector	0.53%			0.26%	0.37%							0.16%
	%sector of municipality	12.35%			75.32%	12.33%							100.00%
346	PRAGUE	156,038	0	0	8,469,880	1,339,090	0	0	0	0	0	0	9,965,008
1.74%	%sector of county sector	0.21%			0.89%	1.24%							0.49%
	%sector of municipality	1.57%			85.00%	13.44%							100.00%
563	VALPARAISO	444,314	178,339	532,545	25,487,710	2,355,760	0	0	0	0	0	0	28,998,668
2.84%	%sector of county sector	0.59%	1.33%	2.35%	2.69%	2.18%							1.42%
	%sector of municipality	1.53%	0.61%	1.84%	87.89%	8.12%							100.00%
4217	WAHOO	9,312,924	568,350	661,663	169,711,670	47,266,260	0	0	415,660	0	0	0	227,936,527
21.27%	%sector of county sector	12.29%	4.24%	2.92%	17.92%	43.81%			0.06%				11.19%
	%sector of municipality	4.09%	0.25%	0.29%	74.46%	20.74%			0.18%				100.00%
310	WESTON	318,710	51,202	280,087	7,573,330	993,680	0	0	0	0	0	0	9,217,009
1.56%	%sector of county sector	0.42%	0.38%	1.24%	0.80%	0.92%							0.45%
	%sector of municipality	3.46%	0.56%	3.04%	82.17%	10.78%							100.00%
1216	YUTAN	326,939	352,196	395,363	48,298,150	2,545,240	0	0	0	0	0	0	51,917,888
6.13%	%sector of county sector	0.43%	2.63%	1.75%	5.10%	2.36%							2.55%
	%sector of municipality	0.63%	0.68%	0.76%	93.03%	4.90%							100.00%
11,779	Total Municipalities	13,348,789	3,195,024	3,104,982	423,413,000	86,707,000	0	0	469,200	6,410	32,160	0	530,276,565
59.40%	%all municip.sect of cnty	17.61%	23.82%	13.70%	44.70%	80.37%			0.07%	0.00%	0.09%		26.04%

Sources: 2009Certificate of Taxes Levied CTL, 2000 US Census; Dec2009 Municipality Pop. per Research Division

Dept. of Revenue Property Assessment Division Prepared as of 03/01/2010

Cnty#	County
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