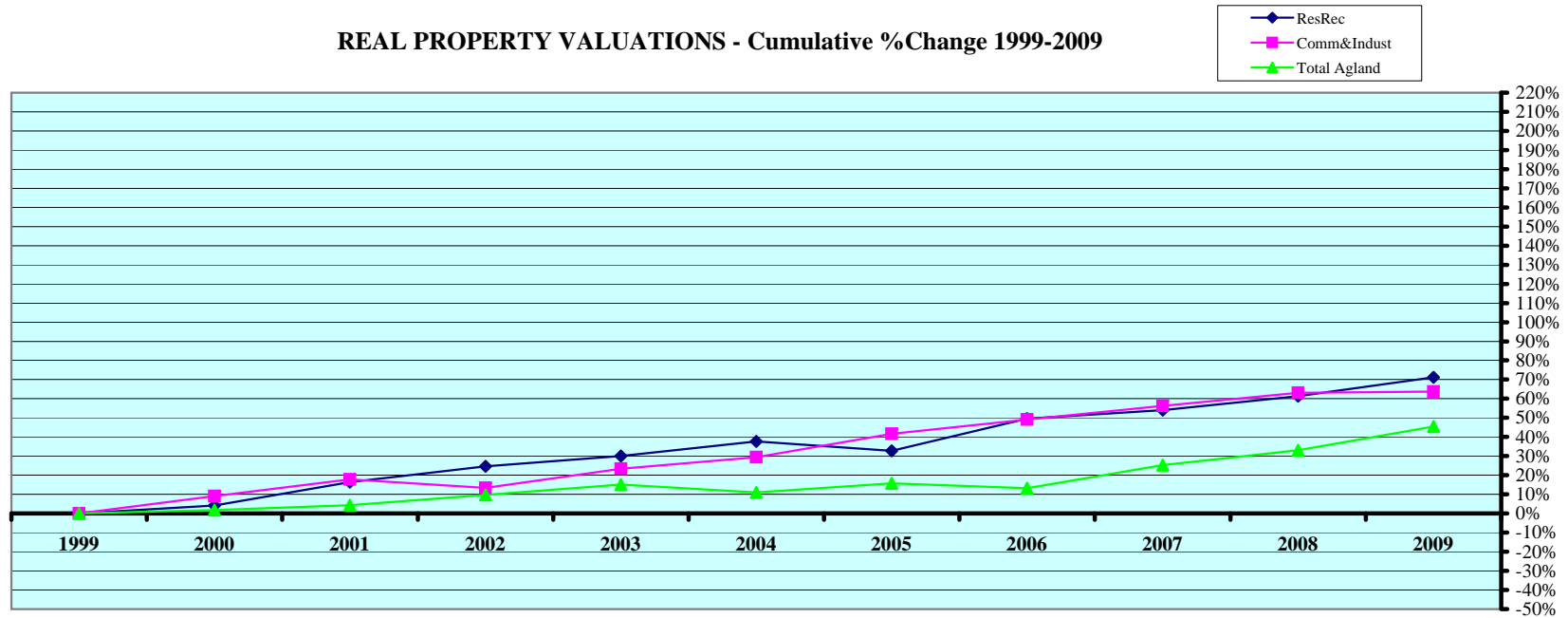


**REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009**



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	631,339,943	--	--	--	244,338,269	--	--	--	154,557,078	--	--	--
2000	658,079,473	26,739,530	4.24%	4.24%	266,460,531	22,122,262	9.05%	9.05%	157,343,700	2,786,622	1.80%	1.80%
2001	735,079,498	77,000,025	11.70%	16.43%	287,787,368	21,326,837	8.00%	17.78%	161,274,460	3,930,760	2.50%	4.35%
2002	786,604,592	51,525,094	7.01%	24.59%	276,845,759	-10,941,609	-3.80%	13.30%	169,597,192	8,322,732	5.16%	9.73%
2003	821,307,638	34,703,046	4.41%	30.09%	301,279,738	24,433,979	8.83%	23.30%	177,876,928	8,279,736	4.88%	15.09%
2004	869,097,304	47,789,666	5.82%	37.66%	316,321,508	15,041,770	4.99%	29.46%	171,480,283	-6,396,645	-3.60%	10.95%
2005	838,408,426	-30,688,878	-3.53%	32.80%	346,024,181	29,702,673	9.39%	41.62%	178,900,077	7,419,794	4.33%	15.75%
2006	944,284,874	105,876,448	12.63%	49.57%	364,330,888	18,306,707	5.29%	49.11%	175,004,547	-3,895,530	-2.18%	13.23%
2007	972,357,373	28,072,499	2.97%	54.01%	381,748,011	17,417,123	4.78%	56.24%	193,639,056	18,634,509	10.65%	25.29%
2008	1,018,081,006	45,723,633	4.70%	61.26%	398,566,852	16,818,841	4.41%	63.12%	205,760,884	12,121,828	6.26%	33.13%
2009	1,081,017,106	62,936,100	6.18%	71.23%	399,872,969	1,306,117	0.33%	63.66%	224,714,891	18,954,007	9.21%	45.39%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

Agricultural Land

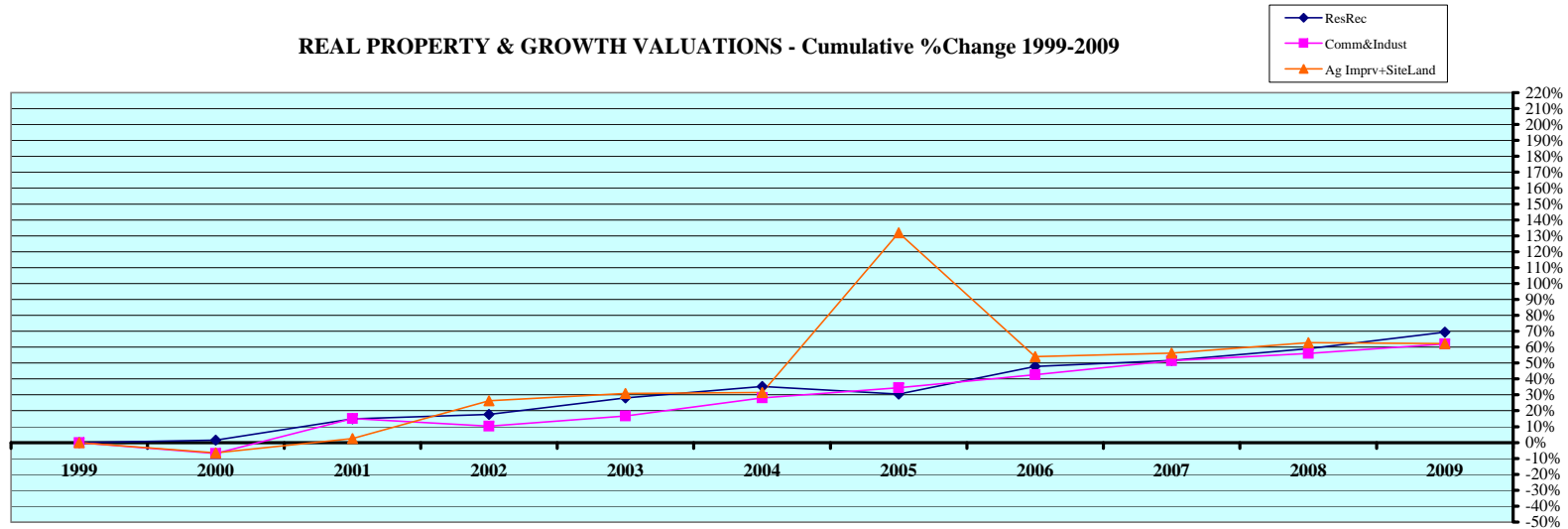
Cnty#   
County

FL area

CHART 1 EXHIBIT 79B 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	631,339,943	11,449,728	1.81%	619,890,215	--	--	244,338,269	12,989,473	5.32%	231,348,796	--	--
2000	658,079,473	17,123,175	2.60%	640,956,298	1.52%	1.52%	266,460,531	38,835,521	14.57%	227,625,010	-6.84%	-6.84%
2001	735,079,498	10,088,018	1.37%	724,991,480	10.17%	14.83%	287,787,368	6,327,432	2.20%	281,459,936	5.63%	15.19%
2002	786,604,592	44,136,477	5.61%	742,468,115	1.01%	17.60%	276,845,759	7,467,264	2.70%	269,378,495	-6.40%	10.25%
2003	821,307,638	12,320,651	1.50%	808,986,987	2.85%	28.14%	301,279,738	16,107,322	5.35%	285,172,416	3.01%	16.71%
2004	869,097,304	15,507,702	1.78%	853,589,602	3.93%	35.20%	316,321,508	3,301,358	1.04%	313,020,150	3.90%	28.11%
2005	838,408,426	14,571,580	1.74%	823,836,846	-5.21%	30.49%	346,024,181	17,561,408	5.08%	328,462,773	3.84%	34.43%
2006	944,284,874	11,310,562	1.20%	932,974,312	11.28%	47.78%	364,330,888	15,741,911	4.32%	348,588,977	0.74%	42.67%
2007	972,357,373	14,905,372	1.53%	957,452,001	1.39%	51.65%	381,748,011	11,593,760	3.04%	370,154,251	1.60%	51.49%
2008	1,018,081,006	13,496,652	1.33%	1,004,584,354	3.31%	59.12%	398,566,852	17,360,283	4.36%	381,206,569	-0.14%	56.02%
2009	1,081,017,106	11,885,226	1.10%	1,069,131,880	5.01%	69.34%	399,872,969	4,004,134	1.00%	395,868,835	-0.68%	62.02%
Rate Ann%chg	5.53%			Resid & Rec. w/o growth		3.53%	5.05%			C & I w/o growth		0.47%

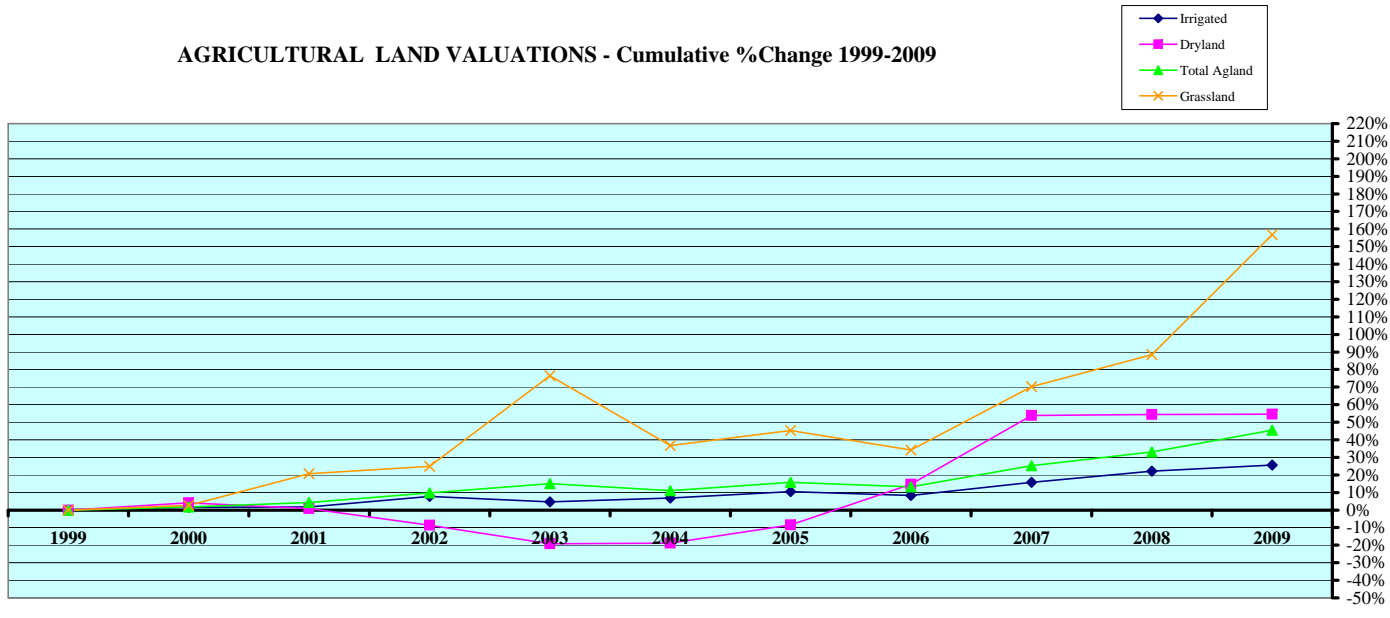
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
1999	54,703,880	16,422,577	71,126,457	1,247,287	1.75%	69,879,170	--	--
2000	50,171,192	16,297,844	66,469,036	0	0.00%	66,469,036	-6.55%	-6.55%
2001	56,528,310	17,211,399	73,739,709	818,079	1.11%	72,921,630	9.71%	2.52%
2002	72,168,640	17,828,827	89,997,467	127,034	0.14%	89,870,433	21.88%	26.35%
2003	80,617,211	14,266,608	94,883,819	1,770,932	1.87%	93,112,887	3.46%	30.91%
2004	81,639,122	13,698,374	95,337,496	1,853,221	1.94%	93,484,275	-1.48%	31.43%
2005	142,742,867	26,392,772	169,135,639	4,231,531	2.50%	164,904,108	72.97%	131.85%
2006	91,081,362	22,703,865	113,785,227	4,212,270	3.70%	109,572,957	-35.22%	54.05%
2007	90,738,848	24,785,846	115,524,694	4,463,548	3.86%	111,061,146	-2.39%	56.15%
2008	98,251,143	19,803,920	118,055,063	2,176,035	1.84%	115,879,028	0.31%	62.92%
2009	94,627,912	22,952,557	117,580,469	2,254,208	1.92%	115,326,261	-2.31%	62.14%
Rate Ann%chg	5.63%	3.40%	5.16%	Ag Imprv+Site w/o growth		6.04%		

(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	127,159,953	--	--	--	5,881,341	--	--	--	21,382,208	--	--	--
2000	129,121,867	1,961,914	1.54%	1.54%	6,127,762	246,421	4.19%	4.19%	21,961,608	579,400	2.71%	2.71%
2001	129,389,544	267,677	0.21%	1.75%	5,925,920	-201,842	-3.29%	0.76%	25,800,635	3,839,027	17.48%	20.66%
2002	136,911,813	7,522,269	5.81%	7.67%	5,369,358	-556,562	-9.39%	-8.71%	26,700,779	900,144	3.49%	24.87%
2003	133,020,483	-3,891,330	-2.84%	4.61%	4,750,229	-619,129	-11.53%	-19.23%	37,723,089	11,022,310	41.28%	76.42%
2004	135,904,504	2,884,021	2.17%	6.88%	4,768,649	18,420	0.39%	-18.92%	29,220,746	-8,502,343	-22.54%	36.66%
2005	140,519,825	4,615,321	3.40%	10.51%	5,383,794	615,145	12.90%	-8.46%	31,073,864	1,853,118	6.34%	45.33%
2006	137,774,700	-2,745,125	-1.95%	8.35%	6,749,131	1,365,337	25.36%	14.75%	28,678,873	-2,394,991	-7.71%	34.12%
2007	147,241,878	9,467,178	6.87%	15.79%	9,048,845	2,299,714	34.07%	53.86%	36,385,483	7,706,610	26.87%	70.17%
2008	155,415,637	8,173,759	5.55%	22.22%	9,083,969	35,124	0.39%	54.45%	40,291,047	3,905,564	10.73%	88.43%
2009	159,755,392	4,339,755	2.79%	25.63%	9,093,819	9,850	0.11%	54.62%	54,896,501	14,605,454	36.25%	156.74%

Rate Ann.%chg: Irrigated **2.31%** Dryland **4.45%** Grassland **9.89%**

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		--	--	--	133,576	--	--	--	154,557,078	--	--	--
2000		--	--	--	132,463	-1,113	-0.83%	-0.83%	157,343,700	2,786,622	1.80%	1.80%
2001		--	--	--	158,361	25,898	19.55%	18.55%	161,274,460	3,930,760	2.50%	4.35%
2002		--	--	--	615,242	456,881	288.51%	360.59%	169,597,192	8,322,732	5.16%	9.73%
2003		--	--	--	200	-615,042	-99.97%	-99.85%	177,876,928	8,279,736	4.88%	15.09%
2004	1,585,003	n/a	n/a	n/a	1,381	n/a	n/a	n/a	171,480,283	-6,396,645	-3.60%	10.95%
2005	1,922,374	337,371	21.29%	21.29%	220	-1,161	-84.07%	-84.07%	178,900,077	7,419,794	4.33%	15.75%
2006	1,801,623	-120,751	-6.28%	13.67%	220	0	0.00%	-84.07%	175,004,547	-3,895,530	-2.18%	13.23%
2007	962,550	-839,073	-46.57%	-39.27%	300	80	36.36%	-78.28%	193,639,056	18,634,509	10.65%	25.29%
2008	969,931	7,381	0.77%	-38.81%	300	0	0.00%	-78.28%	205,760,884	12,121,828	6.26%	33.13%
2009	969,179	-752	-0.08%	-38.85%	0	-300	-100.00%	-100.00%	224,714,891	18,954,007	9.21%	45.39%

Cnty# **79** FL area **1** Rate Ann.%chg: Total Agric Land **3.81%**  
 County **SCOTT BLUFF**

(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	127,765,270	175,463	728	--	--	5,877,178	33,254	177	--	--	21,433,717	187,904	114	--	--
2000	129,588,846	173,063	749	2.88%	2.88%	6,147,451	33,181	185	4.52%	4.52%	22,430,403	185,889	121	6.14%	6.14%
2001	131,182,595	170,388	770	2.80%	5.77%	5,887,911	33,912	174	-5.95%	-1.69%	28,966,824	192,120	151	24.79%	32.46%
2002	137,616,038	172,013	800	3.90%	9.89%	5,344,679	34,061	157	-9.77%	-11.30%	33,592,881	190,332	176	16.56%	54.39%
2003	133,287,144	174,010	766	-4.25%	5.22%	4,745,563	34,360	138	-12.10%	-22.03%	59,394,050	191,926	309	75.57%	171.05%
2004	135,949,011	173,516	783	2.28%	7.62%	4,771,643	34,511	138	0.19%	-21.88%	29,821,546	191,546	156	-49.62%	36.57%
2005	140,859,134	176,545	798	1.83%	9.60%	5,384,315	34,463	156	12.99%	-11.73%	33,241,118	194,336	171	9.87%	50.04%
2006	145,087,332	176,336	823	3.12%	13.02%	6,907,640	34,436	201	28.39%	13.33%	34,538,847	194,311	178	3.92%	55.92%
2007	148,100,509	174,137	850	3.37%	16.82%	9,083,695	34,390	264	31.68%	49.23%	36,414,428	190,726	191	7.41%	67.48%
2008	155,353,456	175,155	887	4.29%	21.83%	9,083,970	34,405	264	-0.04%	49.17%	40,118,418	191,382	210	9.79%	83.88%
2009	164,236,346	174,686	940	6.00%	29.15%	9,342,852	34,479	271	2.63%	53.09%	54,989,169	191,184	288	37.21%	152.30%

Rate Ann.%chg Average Value/Acre: 2.59%

4.35%

9.70%

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						130,775	12,819	10			155,206,940	409,439	379	--	--
2000						132,477	12,820	10	0.00%		158,299,177	404,954	391	3.17%	3.17%
2001						176,319	12,711	14	40.00%		166,213,649	409,130	406	3.84%	7.12%
2002						692,155	12,837	54	285.71%		177,245,753	409,242	433	6.65%	14.25%
2003						4,019,174	12,954	310	474.07%		201,446,931	413,200	488	12.70%	28.76%
2004	1,619,628	12,905	125	n/a	n/a	0	0		n/a	n/a	172,161,828	412,478	417	-14.47%	10.13%
2005	2,039,603	12,982	157	25.18%	n/a	0	0		n/a	n/a	181,524,170	418,326	434	3.96%	14.49%
2006	2,360,183	12,962	182	15.90%	n/a	0	0		n/a	n/a	188,894,002	418,045	452	4.13%	19.22%
2007	965,058	12,867	75	-58.81%	n/a	0	0		n/a	n/a	194,563,690	412,120	472	4.48%	24.57%
2008	975,097	12,999	75	0.01%	n/a	0	0		n/a	n/a	205,530,941	413,941	497	5.17%	31.01%
2009	964,795	12,863	75	-0.01%	n/a	0	0		n/a	n/a	229,533,162	413,212	555	11.88%	46.57%

79  
**SCOTTS BLUFF**

FL area 1

Rate Ann. %chg Average Value/Acre: 3.90%

(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
36,951	SCOTTS BLUFF	105,237,431	42,201,565	98,718,917	1,081,017,106	373,810,768	26,062,201	0	224,714,891	94,627,912	22,952,557	2,288,020	2,071,631,368
cnty sector/val % of total value:		5.08%	2.04%	4.77%	52.18%	18.04%	1.26%		10.85%	4.57%	1.11%	0.11%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
7,751	GERING	12,323,345	4,188,968	2,829,123	290,218,389	48,505,379	7,231,629	0	14,977	0	0	0	365,311,810
20.98%	%sector of county sector	11.71%	9.93%	2.87%	26.85%	12.98%	27.75%		0.01%	12.98%			17.63%
	%sector of municipality	3.37%	1.15%	0.77%	79.44%	13.28%	1.98%		0.00%				100.00%
162	HENRY	4,327	173,123	784,832	2,759,683	187,235	0	0	0	0	0	0	3,909,200
0.44%	%sector of county sector	0.00%	0.41%	0.80%	0.26%	0.05%							0.19%
	%sector of municipality	0.11%	4.43%	20.08%	70.59%	4.79%							100.00%
421	LYMAN	668,390	391,637	540,274	4,233,559	920,378	350,047	0	33,926	0	0	0	7,138,211
1.14%	%sector of county sector	0.64%	0.93%	0.55%	0.39%	0.25%	1.34%		0.02%				0.34%
	%sector of municipality	9.36%	5.49%	7.57%	59.31%	12.89%	4.90%		0.48%				100.00%
103	MCGREW	4,677	111,232	608,460	1,579,459	149,570	0	0	0	0	0	0	2,453,398
0.28%	%sector of county sector	0.00%	0.26%	0.62%	0.15%	0.04%							0.12%
	%sector of municipality	0.19%	4.53%	24.80%	64.38%	6.10%							100.00%
138	MELBETA	31,659	95,573	522,803	2,175,313	286,991	0	0	0	0	0	0	3,112,339
0.37%	%sector of county sector	0.03%	0.23%	0.53%	0.20%	0.08%							0.15%
	%sector of municipality	1.02%	3.07%	16.80%	69.89%	9.22%							100.00%
810	MINATARE	748,264	788,538	457,313	11,025,047	1,011,781	77,711	0	0	124,969	0	0	14,233,623
2.19%	%sector of county sector	0.71%	1.87%	0.46%	1.02%	0.27%	0.30%			0.13%			0.69%
	%sector of municipality	5.26%	5.54%	3.21%	77.46%	7.11%	0.55%		0.88%				100.00%
1,831	MITCHELL	629,409	992,219	1,055,124	39,653,563	4,575,895	192,440	0	0	0	0	0	47,098,650
4.96%	%sector of county sector	0.60%	2.35%	1.07%	3.67%	1.22%	0.74%						2.27%
	%sector of municipality	1.34%	2.11%	2.24%	84.19%	9.72%	0.41%						100.00%
957	MORRILL	1,507,050	1,002,166	703,626	23,879,150	6,104,146	917,567	0	0	0	0	0	34,113,705
2.59%	%sector of county sector	1.43%	2.37%	0.71%	2.21%	1.63%	3.52%						1.65%
	%sector of municipality	4.42%	2.94%	2.06%	70.00%	17.89%	2.69%						100.00%
14852	SCOTTSBLUFF	39,088,586	10,133,191	2,172,434	411,566,829	275,948,825	2,256,134	0	26,826	0	0	0	741,192,825
40.19%	%sector of county sector	37.14%	24.01%	2.20%	38.07%	73.82%	8.66%		0.01%				35.78%
	%sector of municipality	5.27%	1.37%	0.29%	55.53%	37.23%	0.30%		0.00%				100.00%
993	TERRYTOWN	604,134	5,315	148	9,968,512	5,163,811	0	0	0	0	0	16,008	15,757,928
2.69%	%sector of county sector	0.57%	0.01%	0.00%	0.92%	1.38%						0.70%	0.76%
	%sector of municipality	3.83%	0.03%	0.00%	63.26%	32.77%						0.10%	100.00%
28,018	Total Municipalities	55,609,841	17,881,962	9,674,137	797,059,504	342,854,011	11,025,528	0	75,729	124,969	0	16,008	1,234,321,689
75.82%	%all municip.sect of cnty	52.84%	42.37%	9.80%	73.73%	91.72%	42.30%		0.03%	0.13%		0.70%	59.58%

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

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