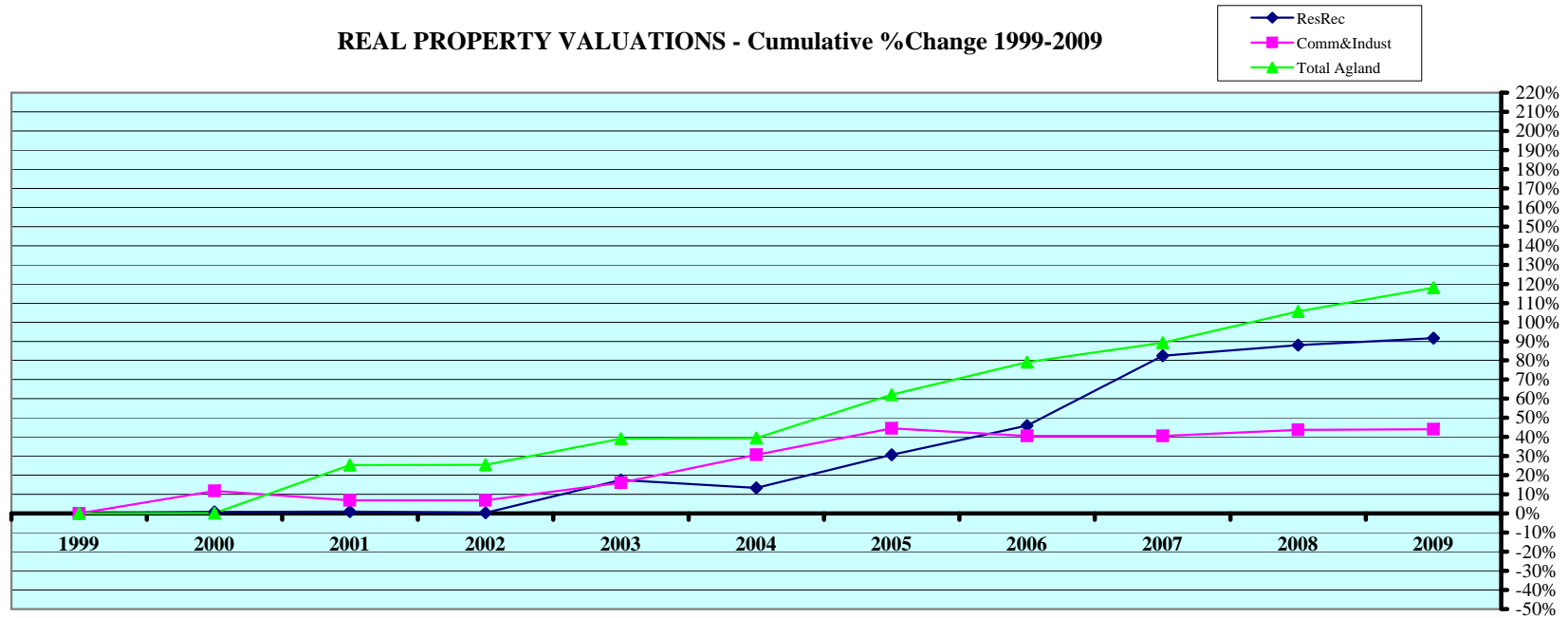


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



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	4,006,939	--	--	--	626,555	--	--	--	85,917,440	--	--	--
2000	4,038,039	31,100	0.78%	0.78%	700,140	73,585	11.74%	11.74%	86,029,720	112,280	0.13%	0.13%
2001	4,047,154	9,115	0.23%	1.00%	669,905	-30,235	-4.32%	6.92%	107,696,770	21,667,050	25.19%	25.35%
2002	4,023,344	-23,810	-0.59%	0.41%	669,905	0	0.00%	6.92%	107,750,400	53,630	0.05%	25.41%
2003	4,707,340	683,996	17.00%	17.48%	726,915	57,010	8.51%	16.02%	119,512,665	11,762,265	10.92%	39.10%
2004	4,540,770	-166,570	-3.54%	13.32%	818,990	92,075	12.67%	30.71%	119,784,145	271,480	0.23%	39.42%
2005	5,238,245	697,475	15.36%	30.73%	905,420	86,430	10.55%	44.51%	139,245,990	19,461,845	16.25%	62.07%
2006	5,849,556	611,311	11.67%	45.99%	880,255	-25,165	-2.78%	40.49%	153,890,790	14,644,800	10.52%	79.11%
2007	7,312,040	1,462,484	25.00%	82.48%	880,250	-5	0.00%	40.49%	162,655,695	8,764,905	5.70%	89.32%
2008	7,534,095	222,055	3.04%	88.03%	900,735	20,485	2.33%	43.76%	176,626,225	13,970,530	8.59%	105.58%
2009	7,679,905	145,810	1.94%	91.67%	901,980	1,245	0.14%	43.96%	187,299,385	10,673,160	6.04%	118.00%

Rate Annual %chg: Residential & Recreational 6.72%

Commercial & Industrial 3.71%

Agricultural Land 8.10%

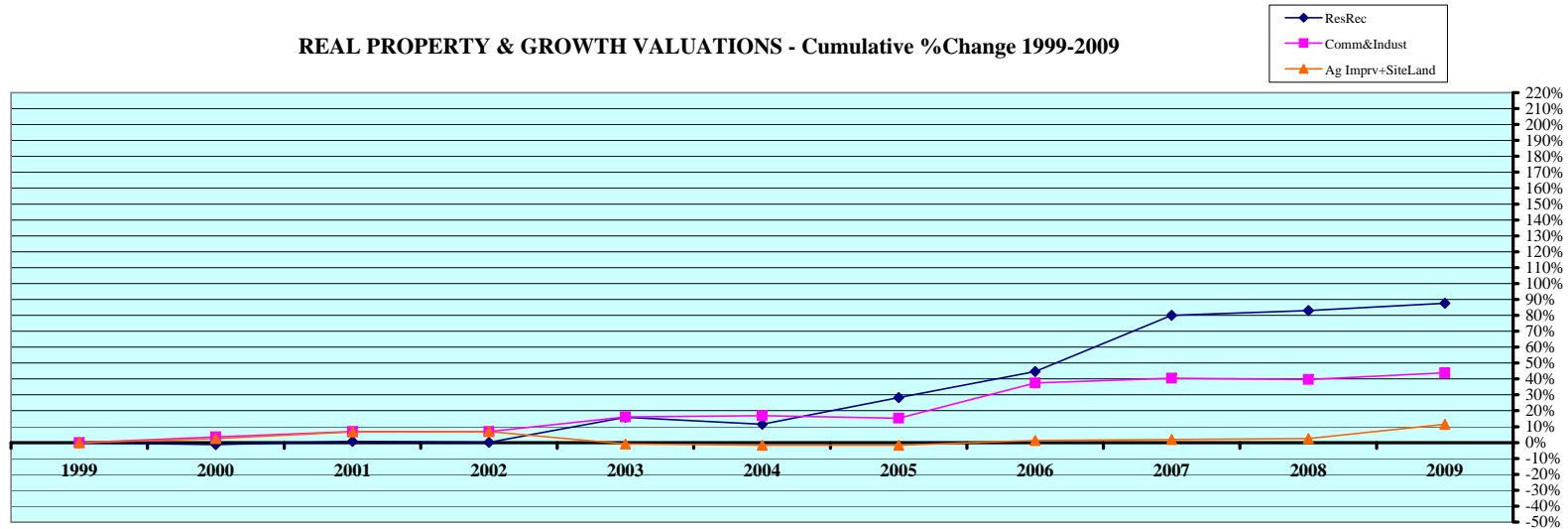
Cnty# 92
County WHEELER

FL area 12

CHART 1 EXHIBIT 92B 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	4,006,939	105,020	2.62%	3,901,919	--	--	626,555	2,230,045	355.92%	-1,603,490	--	--
2000	4,038,039	83,960	2.08%	3,954,079	-1.32%	-1.32%	700,140	51,135	7.30%	649,005	3.58%	3.58%
2001	4,047,154	11,445	0.28%	4,035,709	-0.06%	0.72%	669,905	0	0.00%	669,905	-4.32%	6.92%
2002	4,023,344	7,885	0.20%	4,015,459	-0.78%	0.21%	669,905	0	0.00%	669,905	0.00%	6.92%
2003	4,707,340	60,345	1.28%	4,646,995	15.50%	15.97%	726,915	0	0.00%	726,915	8.51%	16.02%
2004	4,540,770	74,565	1.64%	4,466,205	-5.12%	11.46%	818,990	86,155	10.52%	732,835	0.81%	16.96%
2005	5,238,245	101,481	1.94%	5,136,764	13.13%	28.20%	905,420	183,500	20.27%	721,920	-11.85%	15.22%
2006	5,849,556	57,078	0.98%	5,792,478	10.58%	44.56%	880,255	18,949	2.15%	861,306	-4.87%	37.47%
2007	7,312,040	95,910	1.31%	7,216,130	23.36%	80.09%	880,250	0	0.00%	880,250	0.00%	40.49%
2008	7,534,095	201,765	2.68%	7,332,330	0.28%	82.99%	900,735	25,680	2.85%	875,055	-0.59%	39.66%
2009	7,679,905	160,410	2.09%	7,519,495	-0.19%	87.66%	901,980	0	0.00%	901,980	0.14%	43.96%
Rate Ann%chg	6.72%			Resid & Rec. w/o growth		5.54%	3.71%			C & I w/o growth		-0.86%

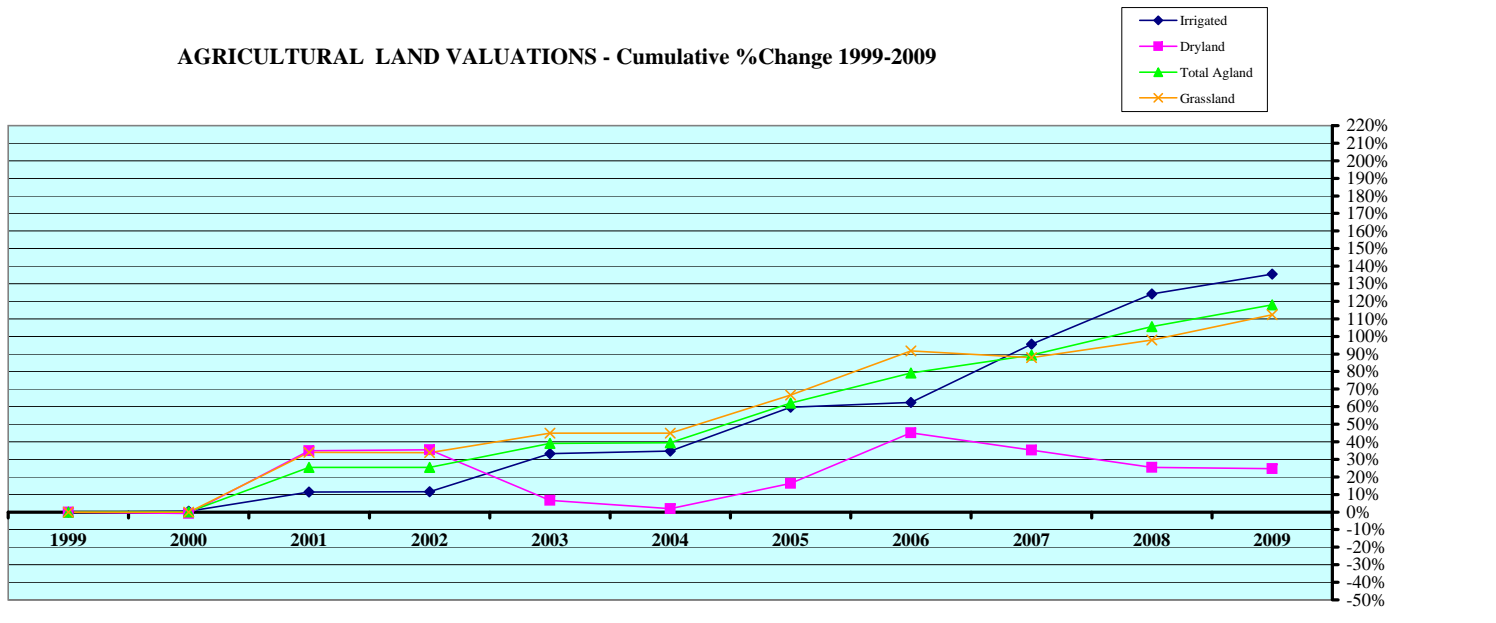
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
1999	5,230,766	23,202,512	28,433,278	123,000	0.43%	28,310,278	--	--
2000	5,441,326	24,023,114	29,464,440	318,720	1.08%	29,145,720	2.51%	2.51%
2001	6,992,545	23,403,478	30,396,023	81,095	0.27%	30,314,928	2.89%	6.62%
2002	7,008,610	23,424,428	30,433,038	49,645	0.16%	30,383,393	-0.04%	6.86%
2003	7,089,010	21,234,177	28,323,187	119,355	0.42%	28,203,832	-7.32%	-0.81%
2004	6,771,520	21,268,927	28,040,447	100,780	0.36%	27,939,667	-1.35%	-1.74%
2005	7,005,005	21,629,152	28,634,157	655,985	2.29%	27,978,172	-0.22%	-1.60%
2006	7,050,240	21,937,927	28,988,167	187,425	0.65%	28,800,742	0.58%	1.29%
2007	7,188,620	22,052,182	29,240,802	271,770	0.93%	28,969,032	-0.07%	1.88%
2008	7,290,860	22,207,517	29,498,377	322,395	1.09%	29,175,982	-0.22%	2.61%
2009	7,632,730	24,594,972	32,227,702	496,775	1.54%	31,730,927	7.57%	11.60%
Rate Ann%chg	3.85%	0.58%	1.26%	Ag Imprv+Site w/o growth			0.43%	

(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	33,071,195	--	--	--	4,076,965	--	--	--	48,687,180	--	--	--
2000	33,254,955	183,760	0.56%	0.56%	4,044,690	-32,275	-0.79%	-0.79%	48,648,005	-39,175	-0.08%	-0.08%
2001	36,818,545	3,563,590	10.72%	11.33%	5,498,155	1,453,465	35.94%	34.86%	65,204,700	16,556,695	34.03%	33.93%
2002	36,890,620	72,075	0.20%	11.55%	5,525,240	27,085	0.49%	35.52%	65,159,170	-45,530	-0.07%	33.83%
2003	44,058,665	7,168,045	19.43%	33.22%	4,346,230	-1,179,010	-21.34%	6.60%	70,583,925	5,424,755	8.33%	44.97%
2004	44,556,685	498,020	1.13%	34.73%	4,156,160	-190,070	-4.37%	1.94%	70,545,885	-38,040	-0.05%	44.90%
2005	52,820,995	8,264,310	18.55%	59.72%	4,744,845	588,685	14.16%	16.38%	81,154,735	10,608,850	15.04%	66.69%
2006	53,706,550	885,555	1.68%	62.40%	5,917,580	1,172,735	24.72%	45.15%	93,336,100	12,181,365	15.01%	91.71%
2007	64,670,895	10,964,345	20.42%	95.55%	5,514,570	-403,010	-6.81%	35.26%	91,513,575	-1,822,525	-1.95%	87.96%
2008	74,142,455	9,471,560	14.65%	124.19%	5,114,115	-400,455	-7.26%	25.44%	96,413,000	4,899,425	5.35%	98.03%
2009	77,885,630	3,743,175	5.05%	135.51%	5,085,775	-28,340	-0.55%	24.74%	103,334,210	6,921,210	7.18%	112.24%

Rate Ann.%chg: Irrigated **8.94%** Dryland **2.24%** Grassland **7.82%**

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		--	--	--	82,100	--	--	--	85,917,440	--	--	--
2000		--	--	--	82,070	-30	-0.04%	-0.04%	86,029,720	112,280	0.13%	0.13%
2001		--	--	--	175,370	93,300	113.68%	113.61%	107,696,770	21,667,050	25.19%	25.35%
2002		--	--	--	175,370	0	0.00%	113.61%	107,750,400	53,630	0.05%	25.41%
2003		--	--	--	0	-175,370	-100.00%	-100.00%	119,512,665	11,762,265	10.92%	39.10%
2004	525,415	n/a	n/a	n/a	0	n/a	n/a	n/a	119,784,145	271,480	0.23%	39.42%
2005	525,415	0	0.00%	0.00%	0	0			139,245,990	19,461,845	16.25%	62.07%
2006	930,560	405,145	77.11%	77.11%	0	0			153,890,790	14,644,800	10.52%	79.11%
2007	956,655	26,095	2.80%	82.08%	0	0			162,655,695	8,764,905	5.70%	89.32%
2008	956,655	0	0.00%	82.08%	0	0			176,626,225	13,970,530	8.59%	105.58%
2009	993,770	37,115	3.88%	89.14%	0	0			187,299,385	10,673,160	6.04%	118.00%

Cnty# **92** FL area **12** Rate Ann.%chg: Total Agric Land **8.10%**
 County **WHEELER**

(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	33,215,705	58,418	569	--	--	4,079,735	15,184	269	--	--	48,679,795	262,141	186	--	--
2000	33,200,765	58,352	569	0.00%	0.00%	4,076,965	15,174	269	0.00%	0.00%	48,638,850	261,931	186	0.00%	0.00%
2001	37,173,015	59,226	628	10.37%	10.37%	5,388,450	15,703	343	27.51%	27.51%	65,137,355	277,822	234	25.81%	25.81%
2002	36,818,545	58,650	628	0.00%	10.37%	5,498,155	16,056	342	-0.29%	27.14%	65,204,700	278,077	234	0.00%	25.81%
2003	48,021,785	58,819	816	29.94%	43.41%	6,653,800	16,074	414	21.05%	53.90%	66,575,255	277,850	240	2.56%	29.03%
2004	44,627,815	54,411	820	0.51%	44.15%	4,156,160	9,398	442	6.82%	64.40%	70,526,495	288,913	244	1.71%	31.24%
2005	52,746,390	54,434	969	18.14%	70.30%	4,719,780	9,301	507	14.75%	88.64%	81,192,630	288,975	281	15.10%	51.06%
2006	53,141,915	54,837	969	0.01%	70.31%	6,021,680	9,150	658	29.69%	144.64%	93,492,260	288,694	324	15.26%	74.11%
2007	61,056,030	57,203	1,067	10.14%	87.59%	5,633,275	8,665	650	-1.22%	141.67%	92,824,975	286,796	324	-0.06%	74.01%
2008	74,037,390	60,462	1,225	14.72%	115.21%	5,115,740	7,823	654	0.59%	143.09%	96,437,985	284,384	339	4.77%	82.32%
2009	77,853,000	60,544	1,286	5.01%	125.99%	5,113,285	7,820	654	0.00%	143.08%	103,396,840	284,368	364	7.22%	95.48%

Rate Ann.%chg Average Value/Acre: 8.49%

9.29%

6.93%

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						82,130	8,219	10			86,057,365	343,961	250	--	--
2000						82,100	8,216	10	0.00%		85,998,680	343,672	250	0.00%	0.00%
2001						175,370	8,779	20	100.00%		107,874,190	361,529	298	19.20%	19.20%
2002						175,370	8,779	20	0.00%		107,696,770	361,562	298	0.00%	19.20%
2003						0	0				121,689,095	361,523	337	13.09%	34.80%
2004	525,415	8,721	60	n/a	n/a	0	0		n/a	n/a	119,835,885	361,443	332	-1.62%	32.62%
2005	525,415	8,721	60	0.00%	n/a	0	0		n/a	n/a	139,184,215	361,431	385	16.15%	54.04%
2006	930,560	8,721	107	77.11%	n/a	0	0		n/a	n/a	153,586,415	361,402	425	10.36%	69.99%
2007	930,560	8,721	107	0.00%	n/a	0	0		n/a	n/a	160,444,840	361,385	444	4.47%	77.59%
2008	956,655	8,721	110	2.80%	n/a	0	0		n/a	n/a	176,547,770	361,391	489	10.03%	95.41%
2009	998,500	8,719	115	4.39%	n/a	0	0		n/a	n/a	187,361,625	361,451	518	6.11%	107.34%

92
WHEELER

FL area 12

Rate Ann. %chg Average Value/Acre: 7.56%

(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
886	WHEELER	13,031,642	630,259	181,051	7,665,955	901,980	0	13,950	187,299,385	7,632,730	24,594,972	0	241,951,924
cnty sector/value % of total value:		5.39%	0.26%	0.07%	3.17%	0.37%		0.01%	77.41%	3.15%	10.17%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
128	BARTLETT	125,085	0	0	1,659,910	201,945	0	0	0	0	0	0	1,986,940
14.45%	%sector of county sector	0.96%			21.65%	22.39%							0.82%
	%sector of municipality	6.30%			83.54%	10.16%							100.00%
104	ERICSON	126,331	80,721	4,633	1,685,425	481,475	0	0	0	0	0	0	2,378,585
11.74%	%sector of county sector	0.97%	12.81%	2.56%	21.99%	53.38%							0.98%
	%sector of municipality	5.31%	3.39%	0.19%	70.86%	20.24%							100.00%
232	Total Municipalities	251,416	80,721	4,633	3,345,335	683,420	0	0	0	0	0	0	4,365,525
26.19%	%all municip.sect of cnty	1.93%	12.81%	2.56%	43.64%	75.77%							1.80%

Cnty# 92 County WHEELER

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

CHART 5 EXHIBIT

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