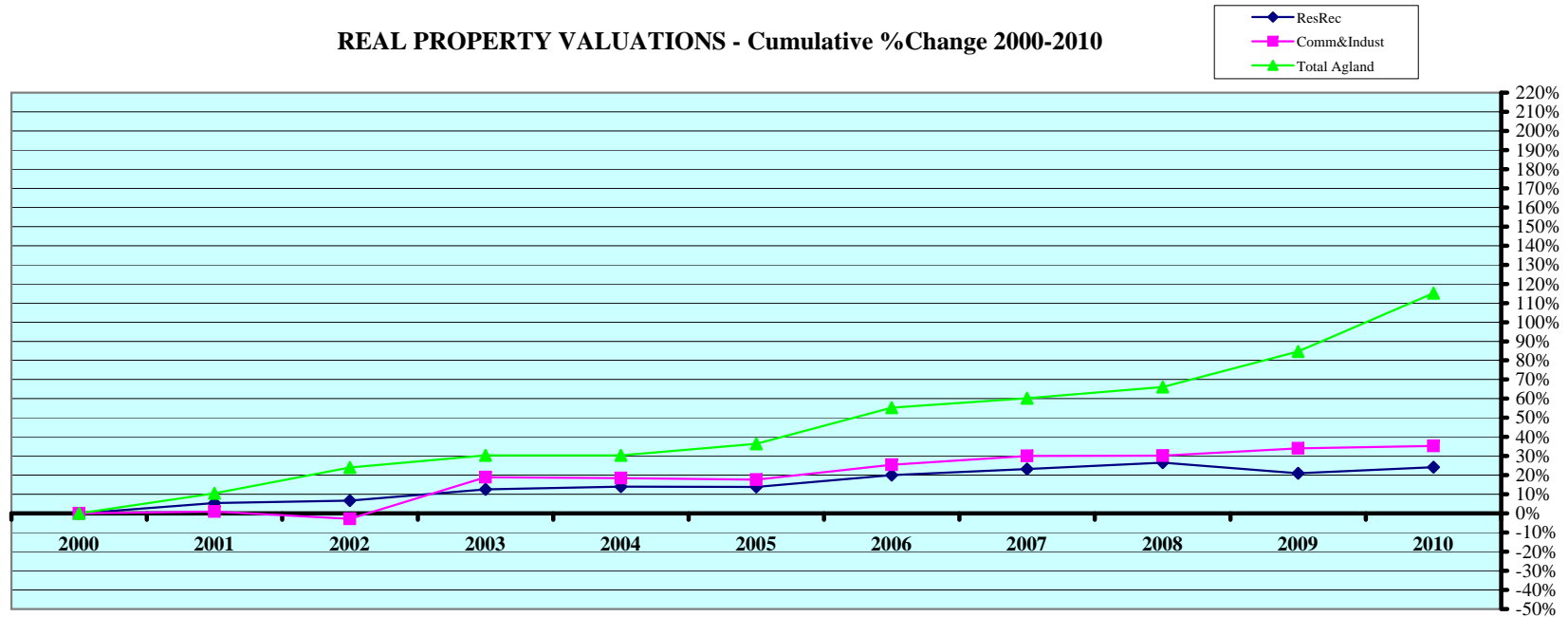


REAL PROPERTY VALUATIONS - Cumulative %Change 2000-2010



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
2000	17,719,885	--	--	--	4,292,165	--	--	--	91,790,100	--	--	--
2001	18,681,140	961,255	5.42%	5.42%	4,334,920	42,755	1.00%	1.00%	101,451,945	9,661,845	10.53%	10.53%
2002	18,917,510	236,370	1.27%	6.76%	4,173,675	-161,245	-3.72%	-2.76%	113,839,205	12,387,260	12.21%	24.02%
2003	19,948,170	1,030,660	5.45%	12.58%	5,107,480	933,805	22.37%	19.00%	119,620,780	5,781,575	5.08%	30.32%
2004	20,201,095	252,925	1.27%	14.00%	5,082,600	-24,880	-0.49%	18.42%	119,625,545	4,765	0.00%	30.33%
2005	20,176,735	-24,360	-0.12%	13.86%	5,049,700	-32,900	-0.65%	17.65%	125,142,070	5,516,525	4.61%	36.34%
2006	21,263,060	1,086,325	5.38%	20.00%	5,383,300	333,600	6.61%	25.42%	142,486,065	17,343,995	13.86%	55.23%
2007	21,841,690	578,630	2.72%	23.26%	5,583,865	200,565	3.73%	30.09%	147,140,505	4,654,440	3.27%	60.30%
2008	22,413,465	571,775	2.62%	26.49%	5,587,740	3,875	0.07%	30.18%	152,529,225	5,388,720	3.66%	66.17%
2009	21,428,595	-984,870	-4.39%	20.93%	5,751,720	163,980	2.93%	34.01%	169,556,645	17,027,420	11.16%	84.72%
2010	22,008,645	580,050	2.71%	24.20%	5,806,745	55,025	0.96%	35.29%	197,504,985	27,948,340	16.48%	115.17%

Rate Annual %chg: Residential & Recreational 2.19%

Commercial & Industrial 3.07%

Agricultural Land 7.96%

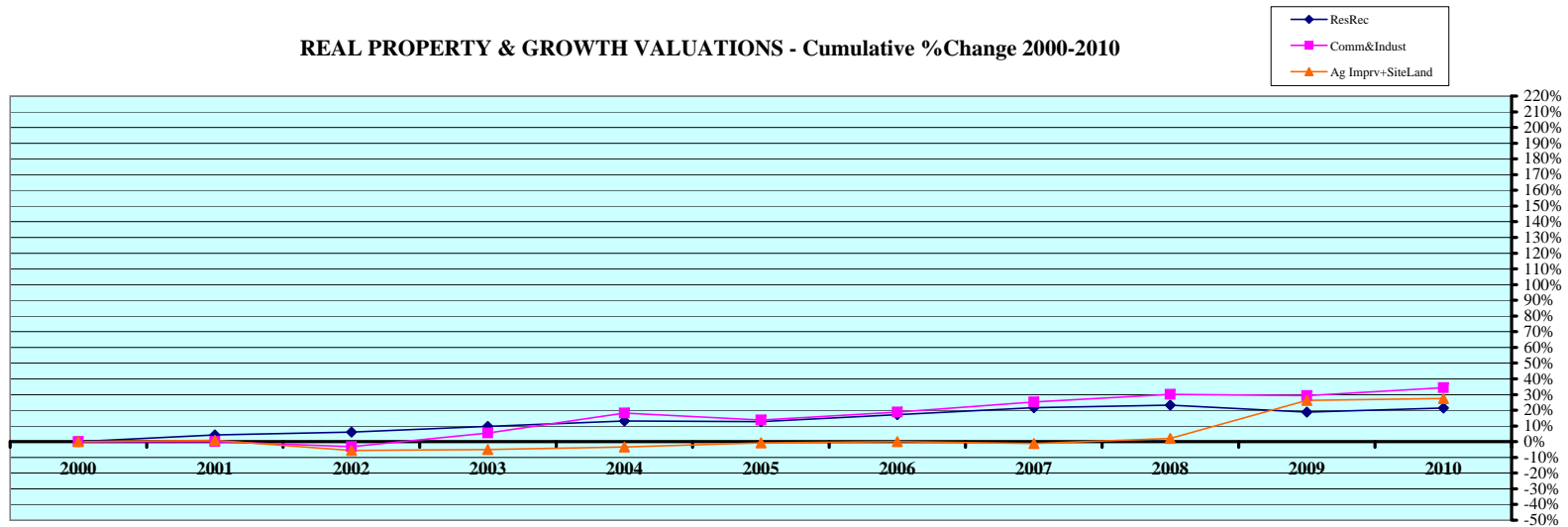
Cnty# 8
County BOYD

FL area 11

CHART 1 EXHIBIT 8B 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: 2000 - 2010 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2011

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2000-2010



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
2000	17,719,885	189,640	1.07%	17,530,245	--	--	4,292,165	423,685	9.87%	3,868,480	--	--
2001	18,681,140	207,425	1.11%	18,473,715	4.25%	4.25%	4,334,920	43,850	1.01%	4,291,070	-0.03%	-0.03%
2002	18,917,510	111,190	0.59%	18,806,320	0.67%	6.13%	4,173,675	22,435	0.54%	4,151,240	-4.24%	-3.28%
2003	19,948,170	519,030	2.60%	19,429,140	2.70%	9.65%	5,107,480	580,580	11.37%	4,526,900	8.46%	5.47%
2004	20,201,095	140,090	0.69%	20,061,005	0.57%	13.21%	5,082,600	6,690	0.13%	5,075,910	-0.62%	18.26%
2005	20,176,735	211,355	1.05%	19,965,380	-1.17%	12.67%	5,049,700	164,045	3.25%	4,885,655	-3.87%	13.83%
2006	21,263,060	501,245	2.36%	20,761,815	2.90%	17.17%	5,383,300	286,725	5.33%	5,096,575	0.93%	18.74%
2007	21,841,690	274,535	1.26%	21,567,155	1.43%	21.71%	5,583,865	210,000	3.76%	5,373,865	-0.18%	25.20%
2008	22,413,465	591,060	2.64%	21,822,405	-0.09%	23.15%	5,587,740	0	0.00%	5,587,740	0.07%	30.18%
2009	21,428,595	368,175	1.72%	21,060,420	-6.04%	18.85%	5,751,720	199,985	3.48%	5,551,735	-0.64%	29.35%
2010	22,008,645	478,505	2.17%	21,530,140	0.47%	21.50%	5,806,725	38,980	0.67%	5,767,765	0.28%	34.38%
Rate Ann%chg	2.19%			Resid & Rec. w/o growth		0.57%	3.07%			C & I w/o growth		0.02%

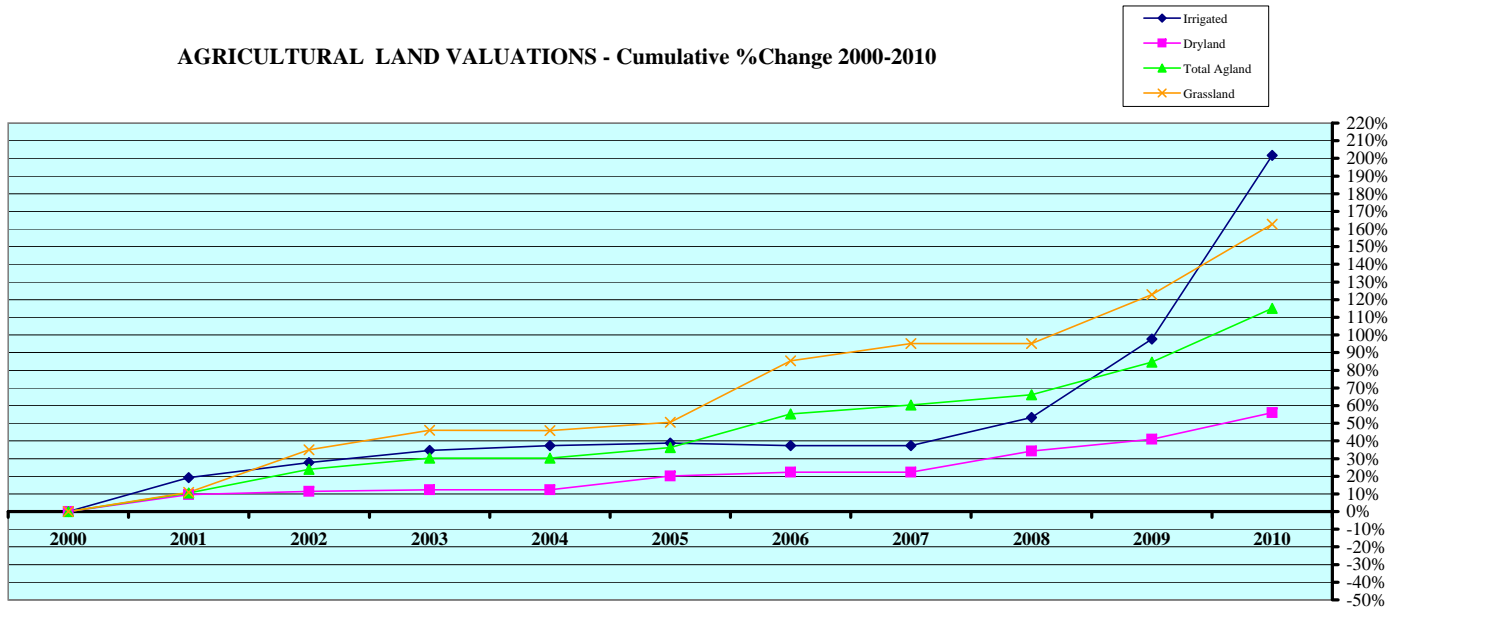
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2000	8,704,075	4,560,475	13,264,550	161,525	1.22%	13,103,025	--	--
2001	9,208,205	4,598,355	13,806,560	430,567	3.12%	13,375,993	0.84%	0.84%
2002	9,051,395	3,654,945	12,706,340	194,975	1.53%	12,511,365	-9.38%	-5.68%
2003	9,085,595	3,773,675	12,859,270	246,745	1.92%	12,612,525	-0.74%	-4.92%
2004	9,196,470	3,830,960	13,027,430	220,374	1.69%	12,807,056	-0.41%	-3.45%
2005	9,354,010	4,020,125	13,374,135	218,915	1.64%	13,155,220	0.98%	-0.82%
2006	9,364,730	4,105,205	13,469,935	208,625	1.55%	13,261,310	-0.84%	-0.02%
2007	9,801,945	3,719,700	13,521,645	402,690	2.98%	13,118,955	-2.61%	-1.10%
2008	10,006,755	3,787,870	13,794,625	251,814	1.83%	13,542,811	0.16%	2.10%
2009	9,681,955	7,371,735	17,053,690	294,795	1.73%	16,758,895	21.49%	26.34%
2010	9,789,100	7,584,570	17,373,670	454,460	2.62%	16,919,210	-0.79%	27.55%
Rate Ann%chg	1.18%	5.22%	2.74%	Ag Imprv+Site w/o growth		0.87%		

(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 to real property which increase the value of such property.

Sources:
Value; 2000 - 2010 CTL
Growth Value; 2000-2010 Abstract of Asmnt Rpt.

NE Dept. of Revenue Property Assessment Division
Prepared as of 03/01/2011

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2000-2010



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
2000	2,410,130	--	--	--	41,599,505	--	--	--	47,496,370	--	--	--
2001	2,872,560	462,430	19.19%	19.19%	45,623,280	4,023,775	9.67%	9.67%	52,664,805	5,168,435	10.88%	10.88%
2002	3,079,105	206,545	7.19%	27.76%	46,319,540	696,260	1.53%	11.35%	64,149,290	11,484,485	21.81%	35.06%
2003	3,244,425	165,320	5.37%	34.62%	46,724,415	404,875	0.87%	12.32%	69,363,980	5,214,690	8.13%	46.04%
2004	3,309,365	64,940	2.00%	37.31%	46,738,675	14,260	0.03%	12.35%	69,289,920	-74,060	-0.11%	45.88%
2005	3,345,925	36,560	1.10%	38.83%	49,967,150	3,228,475	6.91%	20.11%	71,536,995	2,247,075	3.24%	50.62%
2006	3,312,055	-33,870	-1.01%	37.42%	50,849,615	882,465	1.77%	22.24%	88,032,395	16,495,400	23.06%	85.35%
2007	3,312,055	0	0.00%	37.42%	50,855,965	6,350	0.01%	22.25%	92,680,485	4,648,090	5.28%	95.13%
2008	3,695,500	383,445	11.58%	53.33%	55,847,575	4,991,610	9.82%	34.25%	92,694,150	13,665	0.01%	95.16%
2009	4,764,580	1,069,080	28.93%	97.69%	58,656,415	2,808,840	5.03%	41.00%	105,843,650	13,149,500	14.19%	122.85%
2010	7,269,835	2,505,255	52.58%	201.64%	64,878,645	6,222,230	10.61%	55.96%	124,779,100	18,935,450	17.89%	162.71%

Rate Ann.%chg: Irrigated **11.67%** Dryland **4.54%** Grassland **10.14%**

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
2000	--	--	--	--	284,095	--	--	--	91,790,100	--	--	--
2001	--	--	--	--	291,300	7,205	2.54%	2.54%	101,451,945	9,661,845	10.53%	10.53%
2002	--	--	--	--	291,270	-30	-0.01%	2.53%	113,839,205	12,387,260	12.21%	24.02%
2003	--	--	--	--	0	n/a	n/a	-100.00%	119,620,780	5,781,575	5.08%	30.32%
2004	287,585	n/a	n/a	--	0	0	-100.00%	-100.00%	119,625,545	4,765	0.00%	30.33%
2005	286,225	-1,360	-0.47%	n/a	5,775	5,775		n/a	125,142,070	5,516,525	4.61%	36.34%
2006	286,225	0	0.00%	0.00%	5,775	0	0.00%	0.00%	142,486,065	17,343,995	13.86%	55.23%
2007	286,225	0	0.00%	0.00%	5,775	0	0.00%	0.00%	147,140,505	4,654,440	3.27%	60.30%
2008	286,225	0	0.00%	0.00%	5,775	0	0.00%	0.00%	152,529,225	5,388,720	3.66%	66.17%
2009	286,225	0	0.00%	0.00%	5,775	0	0.00%	0.00%	169,556,645	17,027,420	11.16%	84.72%
2010	298,555	12,330	4.31%	4.31%	278,850	273,075	4728.57%	4728.57%	197,504,985	27,948,340	16.48%	115.17%

Cnty# **8**
County **BOYD**

FL area **11**

Rate Ann.%chg: Total Agric Land **7.96%**

(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.

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2000-2010 (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
2000	2,459,330	5,606	439	--	--	41,812,250	96,922	431	--	--	47,348,630	210,213	225	--	--
2001	2,876,240	5,587	515	17.31%	17.31%	45,779,960	98,319	466	8.12%	8.12%	52,691,685	221,264	238	5.78%	5.78%
2002	3,144,610	5,581	563	9.32%	28.25%	46,350,845	98,080	473	1.50%	9.74%	64,123,515	221,569	289	21.43%	28.44%
2003	3,296,525	5,477	602	6.93%	37.13%	46,895,295	97,974	479	1.27%	11.14%	69,338,295	221,590	313	8.30%	39.11%
2004	3,309,365	5,497	602	0.00%	37.13%	46,873,090	97,913	479	-0.06%	11.07%	69,364,370	221,694	313	-0.04%	39.06%
2005	3,431,725	5,497	624	3.70%	42.20%	49,824,530	97,877	509	6.34%	18.11%	71,604,340	221,421	323	3.36%	43.73%
2006	3,345,925	5,369	623	-0.18%	41.95%	50,823,325	98,129	518	1.74%	20.17%	88,032,395	221,178	398	23.08%	76.90%
2007	3,312,055	5,317	623	-0.04%	41.88%	50,849,615	98,181	518	0.00%	20.17%	92,691,475	221,175	419	5.29%	86.26%
2008	3,695,500	5,435	680	9.15%	54.87%	55,847,575	98,057	570	9.97%	32.14%	92,694,940	221,188	419	0.00%	86.26%
2009	4,769,315	5,840	817	20.11%	86.02%	58,652,625	97,747	600	5.36%	39.22%	105,841,385	221,093	479	14.23%	112.76%
2010	7,269,835	5,881	1,236	51.38%	181.60%	65,062,355	97,770	665	10.90%	54.40%	124,596,105	221,134	563	17.70%	150.42%

Rate Ann.%chg Average Value/Acre: 10.91%

4.94%

10.74%

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
2000						282,100	5,643	50			91,902,310	318,384	289	--	--
2001						288,800	5,777	50	0.00%		101,636,685	330,948	307	6.23%	6.23%
2002						291,300	5,827	50	0.00%		113,910,270	331,057	344	12.05%	19.03%
2003						291,120	5,823	50	0.00%		119,821,235	330,865	362	5.23%	25.26%
2004	293,490	5,870	50	n/a	n/a	0	499	0	n/a	n/a	119,840,315	331,473	362	-0.13%	25.10%
2005	287,680	6,087	47	-5.47%	n/a	0	0	0		n/a	125,148,275	330,883	378	4.62%	30.87%
2006	286,225	6,105	47	-0.80%	n/a	0	0	0		n/a	142,487,870	330,782	431	13.89%	49.05%
2007	286,225	6,105	47	0.00%	n/a	0	0	0		n/a	147,139,370	330,779	445	3.27%	53.92%
2008	286,225	6,105	47	0.00%	n/a	0	0	0		n/a	152,524,240	330,785	461	3.66%	59.55%
2009	286,225	6,105	47	0.00%	n/a	0	0	0		n/a	169,549,550	330,785	513	11.16%	77.36%
2010	298,555	5,958	50	6.89%	n/a	273,075	389	702		n/a	197,499,925	331,132	596	16.36%	106.38%

8
BOYD

FL area 11

Rate Ann. %chg Average Value/Acre: 7.51%

(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: 2000 - 2010 Abstracts Agland Assessment Level 1998 to 2006 = 80% ; 2007 & forward = 75% NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2011

2010 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
2,438	BOYD	16,109,911	588,521	733,861	18,703,870	5,806,745	0	3,304,775	197,504,985	9,789,100	7,584,570	0	260,126,338
cnty sector/value % of total value:		6.19%	0.23%	0.28%	7.19%	2.23%		1.27%	75.93%	3.76%	2.92%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10	ANOKA	37,901	370	98	28,475	0	0	0	99,140	14,465	7,350	0	187,799
0.41%	%sector of county sector	0.24%	0.06%	0.01%	0.15%				0.05%	0.15%	0.10%		0.07%
	%sector of municipality	20.18%	0.20%	0.05%	15.16%				52.79%	7.70%	3.91%		100.00%
88	BRISTOW	112,691	20,694	5,497	735,465	130,960	0	0	2,720	0	0	0	1,008,027
3.61%	%sector of county sector	0.70%	3.52%	0.75%	3.93%	2.26%			0.00%				0.39%
	%sector of municipality	11.18%	2.05%	0.55%	72.96%	12.99%			0.27%				100.00%
366	BUTTE	779,540	0	0	3,468,785	1,857,575	0	0	3,815	0	9,520	0	6,119,235
15.01%	%sector of county sector	4.84%			18.55%	31.99%			0.00%		0.13%		2.35%
	%sector of municipality	12.74%			56.69%	30.36%			0.06%		0.16%		100.00%
5	GROSS	4,048	0	0	26,025	2,260	0	0	0	0	0	0	32,333
0.21%	%sector of county sector	0.03%			0.14%	0.04%							0.01%
	%sector of municipality	12.52%			80.49%	6.99%							100.00%
269	LYNCH	198,294	532	141	3,491,215	577,475	0	0	0	0	0	0	4,267,657
11.03%	%sector of county sector	1.23%	0.09%	0.02%	18.67%	9.94%							1.64%
	%sector of municipality	4.65%	0.01%	0.00%	81.81%	13.53%							100.00%
2	MONOWI	3,376	0	0	14,935	3,065	0	0	5,115	0	2,500	0	28,991
0.08%	%sector of county sector	0.02%			0.08%	0.05%			0.00%		0.03%		0.01%
	%sector of municipality	11.64%			51.52%	10.57%			17.64%		8.62%		100.00%
105	NAPER	180,261	0	0	993,990	131,890	0	0	0	0	0	0	1,306,141
4.31%	%sector of county sector	1.12%			5.31%	2.27%							0.50%
	%sector of municipality	13.80%			76.10%	10.10%							100.00%
541	SPENCER	422,895	127,560	681,472	7,987,610	2,343,925	0	0	1,335	0	0	0	11,564,797
22.19%	%sector of county sector	2.63%	21.67%	92.86%	42.71%	40.37%			0.00%				4.45%
	%sector of municipality	3.66%	1.10%	5.89%	69.07%	20.27%			0.01%				100.00%
1,386	Total Municipalities	1,739,006	149,156	687,208	16,746,500	5,047,150	0	0	112,125	14,465	19,370	0	24,514,980
56.85%	%all municip.sect of cnty	10.79%	25.34%	93.64%	89.53%	86.92%			0.06%	0.15%	0.26%		9.42%

Sources: 2010 Certificate of Taxes Levied CTL, 2000 US Census; Dec2010 Municipality Pop. per Research Division

Dept. of Revenue Property Assessment Division Prepared as of 03/01/2011