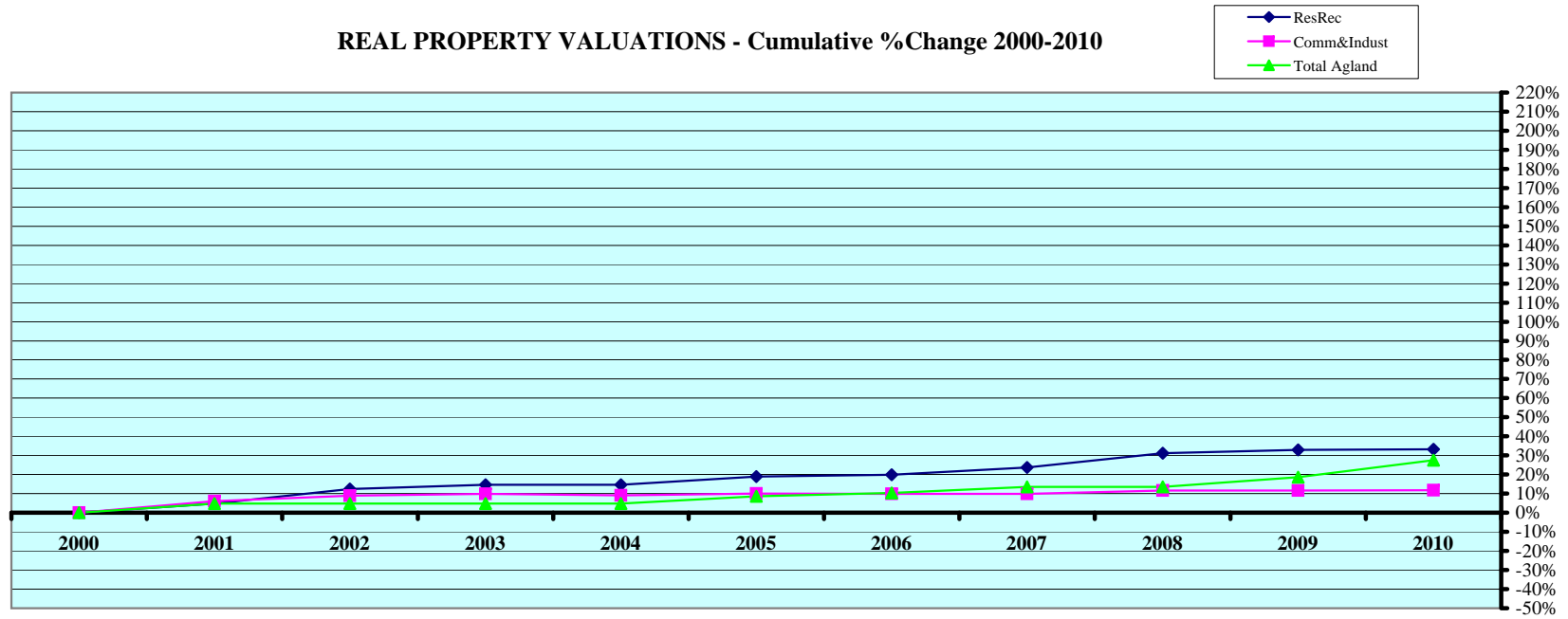


REAL PROPERTY VALUATIONS - Cumulative %Change 2000-2010



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	26,130,745	--	--	--	10,913,615	--	--	--	71,466,440	--	--	--
2001	27,395,561	1,264,816	4.84%	4.84%	11,568,933	655,318	6.00%	6.00%	74,939,905	3,473,465	4.86%	4.86%
2002	29,361,103	1,965,542	7.17%	12.36%	11,891,262	322,329	2.79%	8.96%	74,896,595	-43,310	-0.06%	4.80%
2003	29,939,160	578,057	1.97%	14.57%	11,989,890	98,628	0.83%	9.86%	74,870,835	-25,760	-0.03%	4.76%
2004	29,965,150	25,990	0.09%	14.67%	11,898,496	-91,394	-0.76%	9.02%	74,855,550	-15,285	-0.02%	4.74%
2005	31,088,976	1,123,826	3.75%	18.97%	12,006,202	107,706	0.91%	10.01%	77,572,715	2,717,165	3.63%	8.54%
2006	31,323,465	234,489	0.75%	19.87%	11,994,908	-11,294	-0.09%	9.91%	78,889,320	1,316,605	1.70%	10.39%
2007	32,330,576	1,007,111	3.22%	23.73%	11,992,955	-1,953	-0.02%	9.89%	81,167,140	2,277,820	2.89%	13.57%
2008	34,267,901	1,937,325	5.99%	31.14%	12,190,667	197,712	1.65%	11.70%	81,123,565	-43,575	-0.05%	13.51%
2009	34,730,624	462,723	1.35%	32.91%	12,190,667	0	0.00%	11.70%	84,814,885	3,691,320	4.55%	18.68%
2010	34,797,727	67,103	0.19%	33.17%	12,207,730	17,063	0.14%	11.86%	91,171,505	6,356,620	7.49%	27.57%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

Agricultural Land

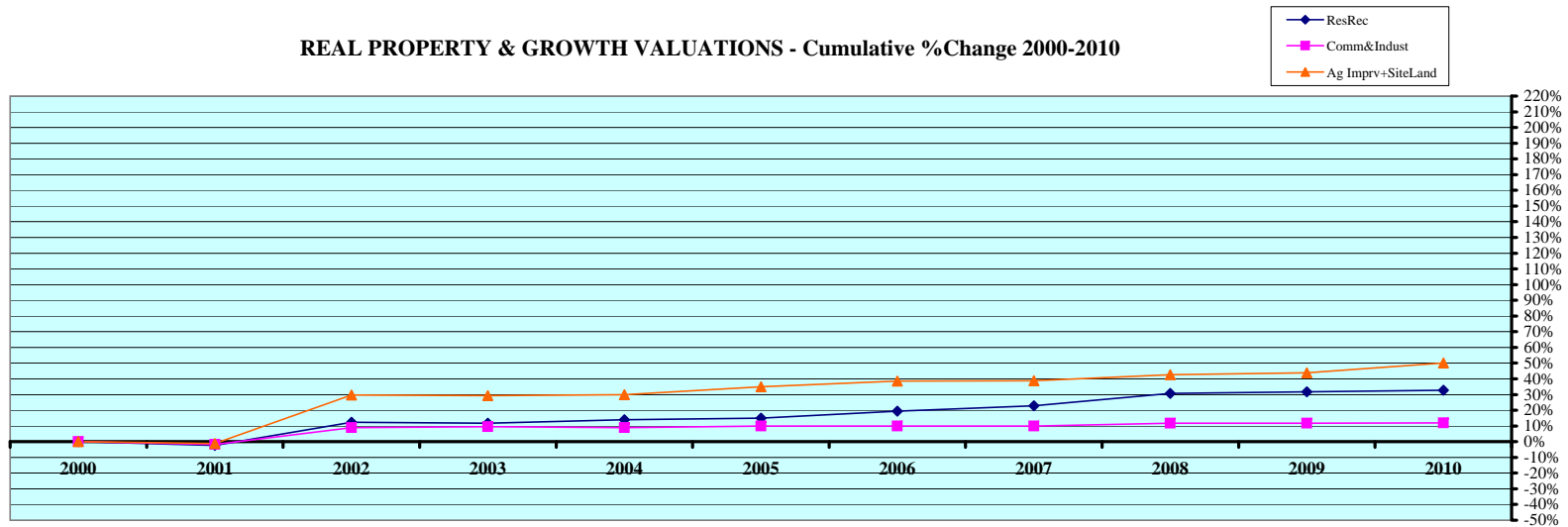
Cnty#
County

FL area

CHART 1 EXHIBIT 25B 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.

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	26,130,745	0	0.00%	26,130,745	--	--	10,913,615	0	0.00%	10,913,615	--	--			
2001	27,395,561	1,911,385	6.98%	25,484,176	-2.47%	-2.47%	11,568,933	846,876	7.32%	10,722,057	-1.76%	-1.76%			
2002	29,361,103	0	0.00%	29,361,103	7.17%	12.36%	11,891,262	0	0.00%	11,891,262	2.79%	8.96%			
2003	29,939,160	718,347	2.40%	29,220,813	-0.48%	11.83%	11,989,890	40,359	0.34%	11,949,531	0.49%	9.49%			
2004	29,965,150	195,237	0.65%	29,769,913	-0.57%	13.93%	11,898,496	0	0.00%	11,898,496	-0.76%	9.02%			
2005	31,088,976	1,068,448	3.44%	30,020,528	0.18%	14.89%	12,006,202	0	0.00%	12,006,202	0.91%	10.01%			
2006	31,323,465	138,042	0.44%	31,185,423	0.31%	19.34%	11,994,908	1,335	0.01%	11,993,573	-0.11%	9.90%			
2007	32,330,576	236,960	0.73%	32,093,616	2.46%	22.82%	11,992,955	0	0.00%	11,992,955	-0.02%	9.89%			
2008	34,267,901	97,600	0.28%	34,170,301	5.69%	30.77%	12,190,667	0	0.00%	12,190,667	1.65%	11.70%			
2009	34,730,624	330,225	0.95%	34,400,399	0.39%	31.65%	12,190,667	0	0.00%	12,190,667	0.00%	11.70%			
2010	34,797,727	125,455	0.36%	34,672,272	-0.17%	32.69%	12,207,730	0	0.00%	12,207,730	0.14%	11.86%			
Rate Ann%chg	2.91%			Resid & Rec. w/o growth			1.25%			C & I w/o growth			0.33%		

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	Agoutblgd & Farmsite Value	Ag Imprv&Site Total Value					
2000	7,864,286	3,901,677	11,765,963	29,084	0.25%	11,736,879	--	--
2001	8,131,446	3,995,550	12,126,996	498,205	4.11%	11,628,791	-1.17%	-1.17%
2002	10,795,207	4,468,033	15,263,240	0	0.00%	15,263,240	25.86%	29.72%
2003	10,749,079	4,475,880	15,224,959	0	0.00%	15,224,959	-0.25%	29.40%
2004	10,839,195	4,549,462	15,388,657	95,091	0.62%	15,293,566	0.45%	29.98%
2005	11,391,937	4,697,998	16,089,935	202,214	1.26%	15,887,721	3.24%	35.03%
2006	11,530,671	4,781,070	16,311,741	0	0.00%	16,311,741	1.38%	38.63%
2007	11,680,393	4,730,451	16,410,844	80,430	0.49%	16,330,414	0.11%	38.79%
2008	11,675,852	5,116,573	16,792,425	0	0.00%	16,792,425	2.33%	42.72%
2009	12,038,547	5,343,573	17,382,120	451,328	2.60%	16,930,792	0.82%	43.90%
2010	12,318,697	5,384,369	17,703,066	31,745	0.18%	17,671,321	1.66%	50.19%
Rate Ann%chg	4.59%	3.27%	4.17%	Ag Imprv+Site w/o growth			3.44%	

(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

Cnty# 25
County DEUEL

FL area 5

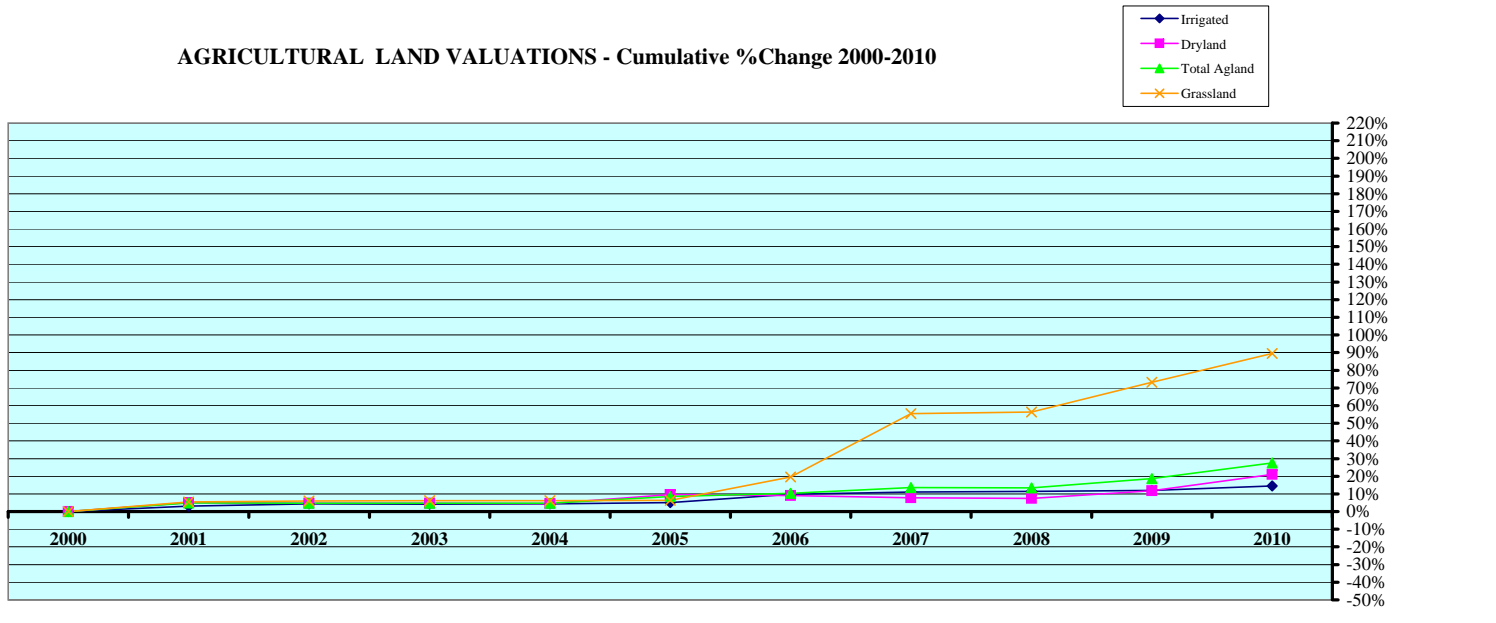
CHART 2

EXHIBIT

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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	11,680,725	--	--	--	51,858,945	--	--	--	7,924,505	--	--	--
2001	12,049,060	368,335	3.15%	3.15%	54,531,790	2,672,845	5.15%	5.15%	8,356,690	432,185	5.45%	5.45%
2002	12,199,105	150,045	1.25%	4.44%	54,301,185	-230,605	-0.42%	4.71%	8,393,940	37,250	0.45%	5.92%
2003	12,170,795	-28,310	-0.23%	4.20%	54,290,615	-10,570	-0.02%	4.69%	8,407,060	13,120	0.16%	6.09%
2004	12,190,310	19,515	0.16%	4.36%	54,242,060	-48,555	-0.09%	4.60%	8,420,695	13,635	0.16%	6.26%
2005	12,278,580	88,270	0.72%	5.12%	56,862,055	2,619,995	4.83%	9.65%	8,429,505	8,810	0.10%	6.37%
2006	12,823,175	544,595	4.44%	9.78%	56,589,085	-272,970	-0.48%	9.12%	9,474,465	1,044,960	12.40%	19.56%
2007	12,976,640	153,465	1.20%	11.09%	55,869,660	-719,425	-1.27%	7.73%	12,318,245	2,843,780	30.02%	55.44%
2008	13,006,340	29,700	0.23%	11.35%	55,716,125	-153,535	-0.27%	7.44%	12,398,505	80,260	0.65%	56.46%
2009	13,077,110	70,770	0.54%	11.95%	58,014,365	2,298,240	4.12%	11.87%	13,720,825	1,322,320	10.67%	73.14%
2010	13,370,650	293,540	2.24%	14.47%	62,762,285	4,747,920	8.18%	21.02%	15,013,365	1,292,540	9.42%	89.45%

Rate Ann.%chg: Irrigated Dryland Grassland

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	--	--	--	--	2,265	--	--	--	71,466,440	--	--	--
2001	--	--	--	--	2,365	100	4.42%	4.42%	74,939,905	3,473,465	4.86%	4.86%
2002	--	--	--	--	2,365	0	0.00%	4.42%	74,896,595	-43,310	-0.06%	4.80%
2003	--	--	--	--	0	n/a	n/a	-100.00%	74,870,835	-25,760	-0.03%	4.76%
2004	2,485	n/a	n/a	--	0	0	0	-100.00%	74,855,550	-15,285	-0.02%	4.74%
2005	2,575	90	3.62%	n/a	0	0	0	n/a	77,572,715	2,717,165	3.63%	8.54%
2006	2,595	20	0.78%	0.78%	0	0	0	0	78,889,320	1,316,605	1.70%	10.39%
2007	2,595	0	0.00%	0.78%	0	0	0	0	81,167,140	2,277,820	2.89%	13.57%
2008	2,595	0	0.00%	0.78%	0	0	0	0	81,123,565	-43,575	-0.05%	13.51%
2009	2,585	-10	-0.39%	0.39%	0	0	0	0	84,814,885	3,691,320	4.55%	18.68%
2010	2,205	-380	-14.70%	-14.37%	23,000	23,000	0	0	91,171,505	6,356,620	7.49%	27.57%

Cnty# County FL area Rate Ann.%chg: Total Agric Land

(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: 2000 - 2010 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2011

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	12,501,650	20,001	625	--	--	54,456,165	180,691	301	--	--	8,189,095	69,218	118	--	--
2001	12,082,155	19,259	627	0.32%	0.32%	54,393,375	180,831	301	0.00%	0.00%	8,240,740	69,293	119	0.85%	0.85%
2002	12,196,550	19,332	631	0.64%	0.96%	54,383,955	180,807	301	0.00%	0.00%	8,231,785	69,164	119	0.00%	0.85%
2003	12,176,805	19,299	631	0.00%	0.96%	54,298,615	180,483	301	0.00%	0.00%	8,284,005	69,554	119	0.00%	0.85%
2004	12,199,965	19,328	631	0.03%	0.99%	54,271,355	180,381	301	-0.04%	-0.04%	8,427,715	70,255	120	0.81%	1.66%
2005	12,198,400	19,311	632	0.08%	1.07%	56,853,475	180,290	315	4.81%	4.77%	8,432,740	70,220	120	0.11%	1.77%
2006	12,544,065	19,837	632	0.11%	1.18%	56,687,870	179,776	315	-0.01%	4.76%	9,499,800	70,337	135	12.47%	14.46%
2007	12,976,640	20,473	634	0.23%	1.41%	55,866,310	179,285	312	-1.18%	3.52%	12,318,200	70,161	176	29.99%	48.79%
2008	13,006,340	20,517	634	0.01%	1.43%	55,715,875	178,785	312	0.01%	3.53%	12,398,505	70,570	176	0.07%	48.89%
2009	13,008,935	20,521	634	0.00%	1.43%	58,148,305	178,782	325	4.37%	8.06%	13,658,770	70,570	194	10.16%	64.02%
2010	13,364,025	20,631	648	2.18%	3.64%	62,895,370	178,405	353	8.39%	17.12%	15,029,510	70,832	212	9.63%	79.82%

Rate Ann.%chg Average Value/Acre: 0.36%

1.77%

6.74%

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						2,565	257	10			75,149,475	270,166	278	--	--
2001						2,365	237	10	0.00%		74,718,635	269,620	277	-0.36%	-0.36%
2002						2,365	237	10	0.00%		74,814,655	269,540	278	0.36%	0.00%
2003						0	0				74,761,790	269,572	277	-0.36%	-0.36%
2004	2,485	249	10	n/a	n/a	0	0		n/a	n/a	74,901,520	270,213	277	0.07%	-0.29%
2005	2,295	230	10	0.00%	n/a	0	0			n/a	77,486,910	270,051	287	3.51%	3.21%
2006	2,575	258	10	-0.15%	n/a	0	0			n/a	78,734,310	270,207	291	1.55%	4.81%
2007	2,595	260	10	0.19%	n/a	0	0			n/a	81,163,745	270,178	300	3.10%	8.06%
2008	2,595	260	10	0.00%	n/a	0	0			n/a	81,123,315	270,132	300	-0.03%	8.03%
2009	2,585	259	10	0.00%	n/a	0	0			n/a	84,818,595	270,132	314	4.56%	12.95%
2010	2,585	259	10	0.00%	n/a	0	0			n/a	91,291,490	270,127	338	7.63%	21.57%

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DEUEL

FL area 5

Rate Ann. %chg Average Value/Acre: 1.97%

(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
2,098	DEUEL	14,026,651	12,293,005	31,539,473	34,797,727	12,207,730	0	0	91,171,505	12,318,697	5,384,369	3,495,610	217,234,767
cnty sectorvalue % of total value:		6.46%	5.66%	14.52%	16.02%	5.62%			41.97%	5.67%	2.48%	1.61%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
423	BIG SPRINGS	1,085,328	418,222	1,475,333	8,219,882	5,535,391	0	0	0	12,000	12,501	0	16,758,657
20.16%	%sector of county sector	7.74%	3.40%	4.68%	23.62%	45.34%				0.10%	0.23%		7.71%
	%sector of municipality	6.48%	2.50%	8.80%	49.05%	33.03%				0.07%	0.07%		100.00%
983	CHAPPELL	435,380	553,870	670,179	21,589,992	4,847,416	0	0	0	0	0	0	28,096,837
46.85%	%sector of county sector	3.10%	4.51%	2.12%	62.04%	39.71%							12.93%
	%sector of municipality	1.55%	1.97%	2.39%	76.84%	17.25%							100.00%
1,406	Total Municipalities	1,520,708	972,092	2,145,512	29,809,874	10,382,807	0	0	0	12,000	12,501	0	44,855,494
67.02%	%all municip.sect of cnty	10.84%	7.91%	6.80%	85.67%	85.05%				0.10%	0.23%		20.65%

Cnty#	County
25	DEUEL