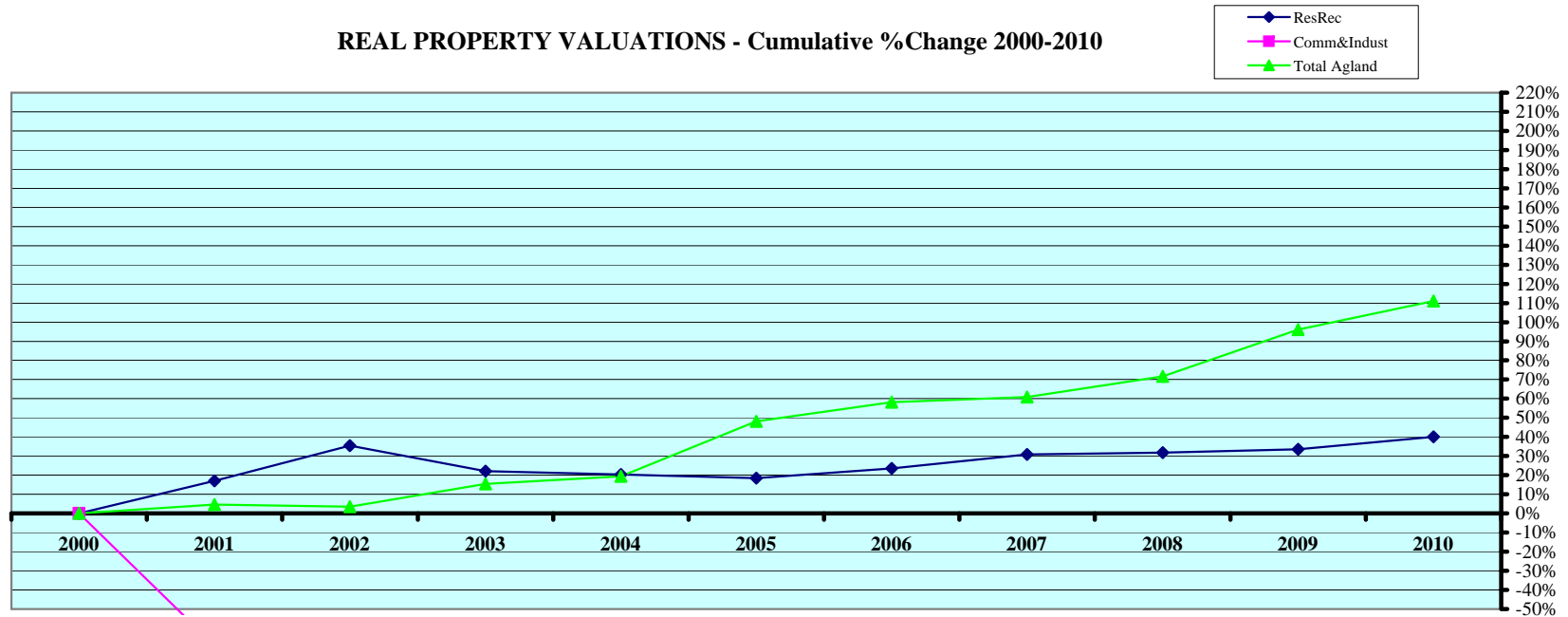


REAL PROPERTY VALUATIONS - Cumulative %Change 2000-2010



| 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 | 23,025,530 | -- | -- | -- | 17,771,640 | -- | -- | -- | 133,694,560 | -- | -- | -- |
| 2001 | 26,937,480 | 3,911,950 | 16.99% | 16.99% | 5,487,155 | -12,284,485 | -69.12% | -69.12% | 139,911,620 | 6,217,060 | 4.65% | 4.65% |
| 2002 | 31,177,185 | 4,239,705 | 15.74% | 35.40% | 5,384,735 | -102,420 | -1.87% | -69.70% | 138,505,270 | -1,406,350 | -1.01% | 3.60% |
| 2003 | 28,121,590 | -3,055,595 | -9.80% | 22.13% | 5,689,805 | 305,070 | 5.67% | -67.98% | 154,407,720 | 15,902,450 | 11.48% | 15.49% |
| 2004 | 27,714,240 | -407,350 | -1.45% | 20.36% | 5,760,070 | 70,265 | 1.23% | -67.59% | 159,624,085 | 5,216,365 | 3.38% | 19.39% |
| 2005 | 27,268,210 | -446,030 | -1.61% | 18.43% | 5,846,730 | 86,660 | 1.50% | -67.10% | 198,178,320 | 38,554,235 | 24.15% | 48.23% |
| 2006 | 28,450,345 | 1,182,135 | 4.34% | 23.56% | 6,197,385 | 350,655 | 6.00% | -65.13% | 211,417,800 | 13,239,480 | 6.68% | 58.13% |
| 2007 | 30,110,365 | 1,660,020 | 5.83% | 30.77% | 6,192,685 | -4,700 | -0.08% | -65.15% | 214,977,525 | 3,559,725 | 1.68% | 60.80% |
| 2008 | 30,364,035 | 253,670 | 0.84% | 31.87% | 6,874,285 | 681,600 | 11.01% | -61.32% | 229,516,585 | 14,539,060 | 6.76% | 71.67% |
| 2009 | 30,755,140 | 391,105 | 1.29% | 33.57% | 6,770,815 | -103,470 | -1.51% | -61.90% | 262,177,265 | 32,660,680 | 14.23% | 96.10% |
| 2010 | 32,265,810 | 1,510,670 | 4.91% | 40.13% | 7,171,540 | 400,725 | 5.92% | -59.65% | 282,137,820 | 19,960,555 | 7.61% | 111.03% |

Rate Annual %chg: Residential & Recreational **3.43%**

Commercial & Industrial **-8.68%**

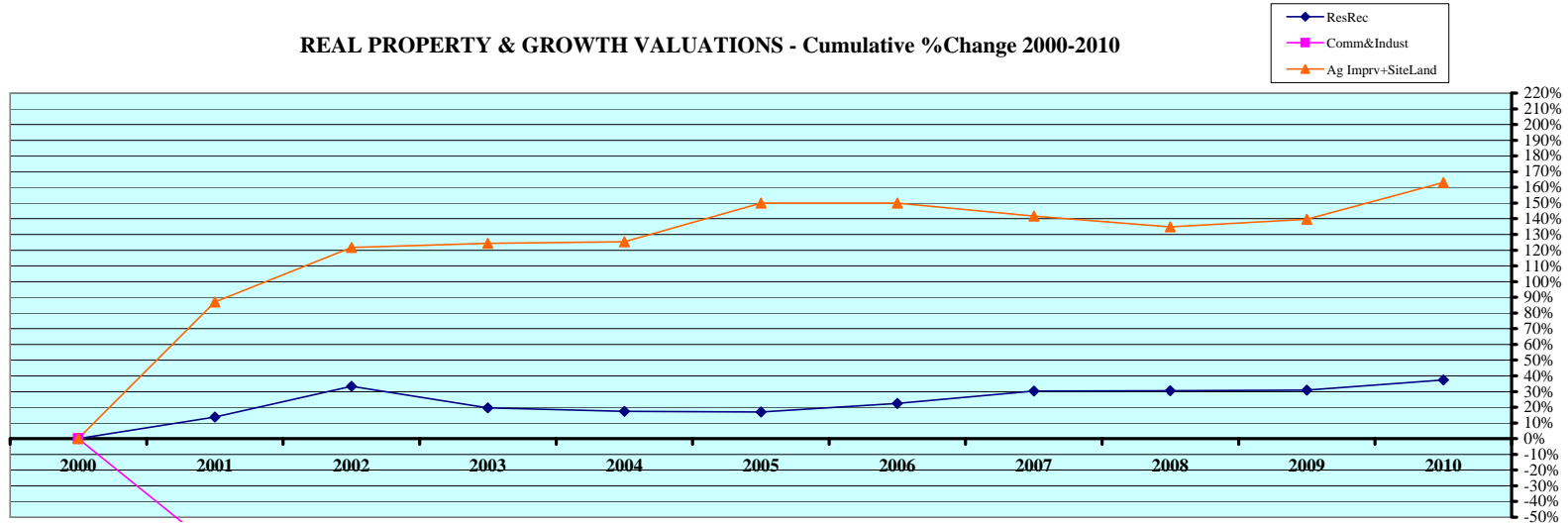
Agricultural Land **7.75%**

Cnty# **39**
County **GREELEY**

FL area **12**

(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 | 23,025,530 | 349,710 | 1.52% | 22,675,820 | -- | -- | 17,771,640 | 2,606,635 | 14.67% | 15,165,005 | -- | -- |
| 2001 | 26,937,480 | 728,510 | 2.70% | 26,208,970 | 13.83% | 13.83% | 5,487,155 | 147,410 | 2.69% | 5,339,745 | -69.95% | -69.95% |
| 2002 | 31,177,185 | 457,260 | 1.47% | 30,719,925 | 14.04% | 33.42% | 5,384,735 | 101,265 | 1.88% | 5,283,470 | -3.71% | -70.27% |
| 2003 | 28,121,590 | 600,065 | 2.13% | 27,521,525 | -11.73% | 19.53% | 5,689,805 | 394,330 | 6.93% | 5,295,475 | -1.66% | -70.20% |
| 2004 | 27,714,240 | 703,310 | 2.54% | 27,010,930 | -3.95% | 17.31% | 5,760,070 | 38,695 | 0.67% | 5,721,375 | 0.55% | -67.81% |
| 2005 | 27,268,210 | 329,120 | 1.21% | 26,939,090 | -2.80% | 17.00% | 5,846,730 | 77,495 | 1.33% | 5,769,235 | 0.16% | -67.54% |
| 2006 | 28,450,345 | 249,445 | 0.88% | 28,200,900 | 3.42% | 22.48% | 6,197,385 | 0 | 0.00% | 6,197,385 | 6.00% | -65.13% |
| 2007 | 30,110,365 | 83,745 | 0.28% | 30,026,620 | 5.54% | 30.41% | 6,192,685 | 80,375 | 1.30% | 6,112,310 | -1.37% | -65.61% |
| 2008 | 30,364,035 | 307,995 | 1.01% | 30,056,040 | -0.18% | 30.53% | 6,874,285 | 644,315 | 9.37% | 6,229,970 | 0.60% | -64.94% |
| 2009 | 30,755,140 | 625,880 | 2.04% | 30,129,260 | -0.77% | 30.85% | 6,770,815 | 0 | 0.00% | 6,770,815 | -1.51% | -61.90% |
| 2010 | 32,265,810 | 636,408 | 1.97% | 31,629,402 | 2.84% | 37.37% | 7,171,540 | 455,510 | 6.35% | 6,716,030 | -0.81% | -62.21% |
| Rate Ann%chg | 3.43% | | | Resid & Rec. w/o growth | | 2.02% | -8.68% | | | C & I w/o growth | | -7.17% |

| 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 | 6,975,770 | 9,405,125 | 16,380,895 | 223,345 | 1.36% | 16,157,550 | -- | -- |
| 2001 | 8,806,905 | 22,418,975 | 31,225,880 | 600,465 | 1.92% | 30,625,415 | 86.96% | 86.96% |
| 2002 | 11,020,350 | 25,735,465 | 36,755,815 | 424,415 | 1.15% | 36,331,400 | 16.35% | 121.79% |
| 2003 | 11,376,010 | 25,793,690 | 37,169,700 | 406,205 | 1.09% | 36,763,495 | 0.02% | 124.43% |
| 2004 | 11,108,625 | 26,023,470 | 37,132,095 | 223,775 | 0.60% | 36,908,320 | -0.70% | 125.31% |
| 2005 | 14,256,060 | 27,036,055 | 41,292,115 | 343,340 | 0.83% | 40,948,775 | 10.28% | 149.98% |
| 2006 | 15,373,390 | 25,884,390 | 41,257,780 | 303,290 | 0.74% | 40,954,490 | -0.82% | 150.01% |
| 2007 | 16,856,580 | 23,590,120 | 40,446,700 | 869,430 | 2.15% | 39,577,270 | -4.07% | 141.61% |
| 2008 | 16,186,590 | 22,903,190 | 39,089,780 | 635,055 | 1.62% | 38,454,725 | -4.92% | 134.75% |
| 2009 | 16,842,200 | 22,868,155 | 39,710,355 | 437,880 | 1.10% | 39,272,475 | 0.47% | 139.75% |
| 2010 | 16,776,190 | 26,904,010 | 43,680,200 | 577,690 | 1.32% | 43,102,510 | 8.54% | 163.13% |
| Rate Ann%chg | 9.17% | 11.08% | 10.30% | Ag Imprv+Site w/o growth | | | 11.21% | |

(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# 39
County GREELEY

FL area 39 12

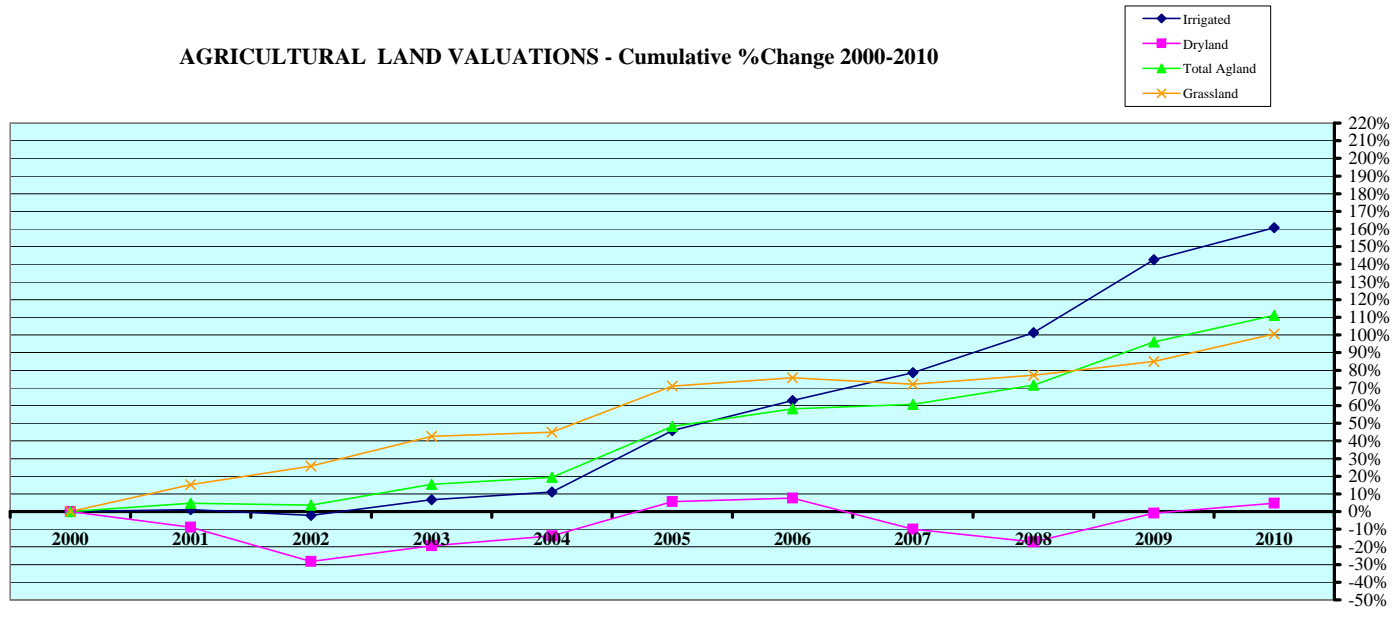
CHART 2

EXHIBIT

39B

Page 2

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 | 60,611,475 | -- | -- | -- | 23,416,125 | -- | -- | -- | 49,607,880 | -- | -- | -- |
| 2001 | 61,310,880 | 699,405 | 1.15% | 1.15% | 21,333,310 | -2,082,815 | -8.89% | -8.89% | 57,191,640 | 7,583,760 | 15.29% | 15.29% |
| 2002 | 59,278,885 | -2,031,995 | -3.31% | -2.20% | 16,779,310 | -4,554,000 | -21.35% | -28.34% | 62,373,785 | 5,182,145 | 9.06% | 25.73% |
| 2003 | 64,637,775 | 5,358,890 | 9.04% | 6.64% | 18,877,735 | 2,098,425 | 12.51% | -19.38% | 70,713,040 | 8,339,255 | 13.37% | 42.54% |
| 2004 | 67,350,055 | 2,712,280 | 4.20% | 11.12% | 20,195,585 | 1,317,850 | 6.98% | -13.75% | 71,883,145 | 1,170,105 | 1.65% | 44.90% |
| 2005 | 88,382,250 | 21,032,195 | 31.23% | 45.82% | 24,714,210 | 4,518,625 | 22.37% | 5.54% | 84,871,435 | 12,988,290 | 18.07% | 71.08% |
| 2006 | 98,768,680 | 10,386,430 | 11.75% | 62.95% | 25,217,610 | 503,400 | 2.04% | 7.69% | 87,214,230 | 2,342,795 | 2.76% | 75.81% |
| 2007 | 108,331,615 | 9,562,935 | 9.68% | 78.73% | 21,082,450 | -4,135,160 | -16.40% | -9.97% | 85,387,755 | -1,826,475 | -2.09% | 72.13% |
| 2008 | 122,054,275 | 13,722,660 | 12.67% | 101.37% | 19,406,990 | -1,675,460 | -7.95% | -17.12% | 87,945,025 | 2,557,270 | 2.99% | 77.28% |
| 2009 | 147,036,090 | 24,981,815 | 20.47% | 142.59% | 23,215,455 | 3,808,465 | 19.62% | -0.86% | 91,804,055 | 3,859,030 | 4.39% | 85.06% |
| 2010 | 158,029,665 | 10,993,575 | 7.48% | 160.73% | 24,516,535 | 1,301,080 | 5.60% | 4.70% | 99,528,220 | 7,724,165 | 8.41% | 100.63% |

Rate Ann.%chg: Irrigated **10.06%** Dryland **0.46%** Grassland **7.21%**

| 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 | | | | -- | 59,080 | | -- | -- | 133,694,560 | | -- | -- |
| 2001 | | | | -- | 75,790 | 16,710 | 28.28% | 28.28% | 139,911,620 | 6,217,060 | 4.65% | 4.65% |
| 2002 | | | | -- | 73,290 | -2,500 | -3.30% | 24.05% | 138,505,270 | -1,406,350 | -1.01% | 3.60% |
| 2003 | | | | -- | 0 | n/a | n/a | -100.00% | 154,407,720 | 15,902,450 | 11.48% | 15.49% |
| 2004 | 195,300 | n/a | n/a | -- | 0 | 0 | 0 | -100.00% | 159,624,085 | 5,216,365 | 3.38% | 19.39% |
| 2005 | 210,425 | 15,125 | 7.74% | n/a | 0 | 0 | 0 | n/a | 198,178,320 | 38,554,235 | 24.15% | 48.23% |
| 2006 | 217,280 | 6,855 | 3.26% | 3.26% | 0 | 0 | 0 | | 211,417,800 | 13,239,480 | 6.68% | 58.13% |
| 2007 | 175,705 | -41,575 | -19.13% | -16.50% | 0 | 0 | 0 | | 214,977,525 | 3,559,725 | 1.68% | 60.80% |
| 2008 | 111,875 | -63,830 | -36.33% | -46.83% | (1,580) | -1,580 | | | 229,516,585 | 14,539,060 | 6.76% | 71.67% |
| 2009 | 121,665 | 9,790 | 8.75% | -42.18% | 0 | 1,580 | | | 262,177,265 | 32,660,680 | 14.23% | 96.10% |
| 2010 | 63,400 | -58,265 | -47.89% | -69.87% | 0 | 0 | | | 282,137,820 | 19,960,555 | 7.61% | 111.03% |

Cnty# **39** FL area **12** Rate Ann.%chg: Total Agric Land **7.75%**
 County **GREELEY**

(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 | 60,641,895 | 73,335 | 827 | -- | -- | 23,429,435 | 54,041 | 434 | -- | -- | 49,587,015 | 214,216 | 231 | -- | -- |
| 2001 | 61,155,655 | 72,355 | 845 | 2.18% | 2.18% | 21,405,435 | 49,970 | 428 | -1.38% | -1.38% | 57,266,955 | 226,538 | 253 | 9.52% | 9.52% |
| 2002 | 59,256,725 | 73,882 | 802 | -5.09% | -3.02% | 16,764,225 | 48,399 | 346 | -19.16% | -20.28% | 62,371,095 | 226,219 | 276 | 9.09% | 19.48% |
| 2003 | 64,782,390 | 75,893 | 854 | 6.48% | 3.26% | 18,886,390 | 47,015 | 402 | 16.18% | -7.37% | 70,617,630 | 225,938 | 313 | 13.41% | 35.50% |
| 2004 | 67,512,550 | 78,607 | 859 | 0.57% | 3.85% | 20,245,940 | 45,154 | 448 | 11.54% | 3.31% | 71,814,655 | 225,338 | 319 | 1.82% | 37.96% |
| 2005 | 87,484,395 | 81,911 | 1,068 | 24.36% | 29.15% | 24,992,455 | 43,510 | 574 | 28.11% | 32.35% | 85,044,900 | 223,715 | 380 | 19.28% | 64.57% |
| 2006 | 98,894,475 | 87,060 | 1,136 | 6.36% | 37.36% | 25,325,165 | 40,625 | 623 | 8.53% | 43.64% | 87,153,450 | 221,570 | 393 | 3.47% | 70.28% |
| 2007 | 106,104,375 | 92,438 | 1,148 | 1.05% | 38.80% | 21,744,000 | 37,991 | 572 | -8.19% | 31.88% | 85,793,750 | 219,143 | 391 | -0.47% | 69.48% |
| 2008 | 122,072,345 | 100,956 | 1,209 | 5.34% | 46.21% | 19,409,690 | 34,238 | 567 | -0.95% | 30.62% | 87,943,505 | 215,541 | 408 | 4.22% | 76.63% |
| 2009 | 147,123,500 | 100,657 | 1,462 | 20.88% | 76.74% | 23,308,575 | 34,331 | 679 | 19.76% | 56.43% | 91,721,710 | 216,277 | 424 | 3.94% | 83.59% |
| 2010 | 157,564,470 | 101,032 | 1,560 | 6.70% | 88.58% | 24,884,315 | 34,221 | 727 | 7.11% | 67.55% | 99,378,005 | 216,778 | 458 | 8.10% | 98.46% |

Rate Ann.%chg Average Value/Acre: 6.55%

5.90%

7.91%

| 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 | | | | | | 61,080 | 3,818 | 16 | | | 133,719,425 | 345,410 | 387 | -- | -- |
| 2001 | | | | | | 75,945 | 3,802 | 20 | 25.00% | | 139,903,990 | 352,665 | 397 | 2.58% | 2.58% |
| 2002 | | | | | | 74,025 | 3,706 | 20 | 0.00% | | 138,466,070 | 352,207 | 393 | -1.01% | 1.55% |
| 2003 | | | | | | 165,945 | 3,318 | 50 | 150.00% | | 154,465,170 | 352,421 | 438 | 11.45% | 13.18% |
| 2004 | 195,355 | 3,545 | 55 | n/a | n/a | 0 | 0 | | n/a | n/a | 159,768,500 | 352,644 | 453 | 3.44% | 17.07% |
| 2005 | 216,575 | 3,467 | 62 | 13.35% | n/a | 0 | 0 | | | n/a | 197,738,325 | 352,603 | 561 | 23.78% | 44.91% |
| 2006 | 217,540 | 3,284 | 66 | 6.05% | n/a | 0 | 0 | | | n/a | 211,590,630 | 352,538 | 600 | 7.03% | 55.09% |
| 2007 | 177,215 | 3,216 | 55 | -16.83% | n/a | 180 | 3 | 55 | | | 213,819,520 | 352,792 | 606 | 0.98% | 56.61% |
| 2008 | 111,875 | 2,030 | 55 | 0.03% | n/a | 0 | 0 | | | n/a | 229,537,415 | 352,765 | 651 | 7.36% | 68.13% |
| 2009 | 122,160 | 1,526 | 80 | 45.22% | n/a | 0 | 0 | | | n/a | 262,275,945 | 352,791 | 743 | 14.25% | 92.10% |
| 2010 | 63,385 | 792 | 80 | -0.02% | n/a | 0 | 0 | | | n/a | 281,890,175 | 352,823 | 799 | 7.47% | 106.45% |

39
GREELEY

FL area 12

Rate Ann. %chg Average Value/Acre: 7.52%

(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

