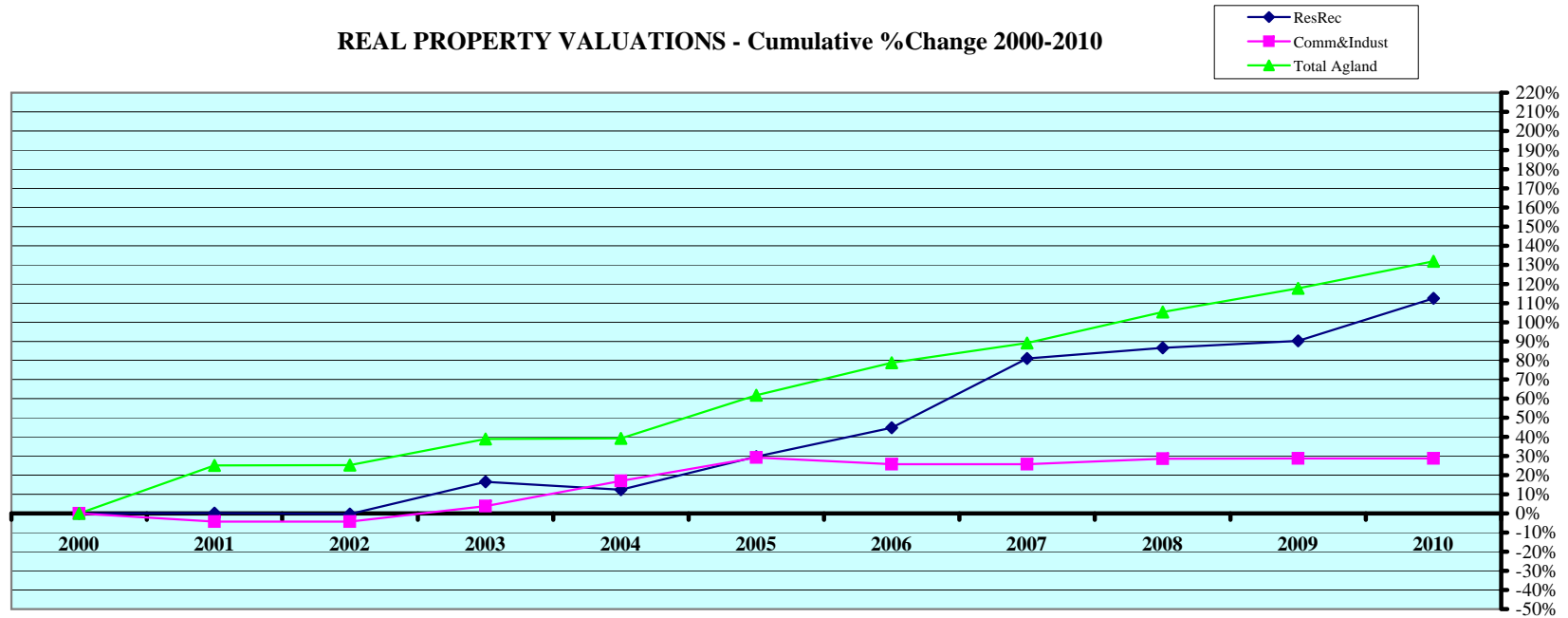


### REAL PROPERTY VALUATIONS - Cumulative %Change 2000-2010



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
2000	4,038,039	--	--	--	700,140	--	--	--	86,029,720	--	--	--
2001	4,047,154	9,115	0.23%	0.23%	669,905	-30,235	-4.32%	-4.32%	107,696,770	21,667,050	25.19%	25.19%
2002	4,023,344	-23,810	-0.59%	-0.36%	669,905	0	0.00%	-4.32%	107,750,400	53,630	0.05%	25.25%
2003	4,707,340	683,996	17.00%	16.57%	726,915	57,010	8.51%	3.82%	119,512,665	11,762,265	10.92%	38.92%
2004	4,540,770	-166,570	-3.54%	12.45%	818,990	92,075	12.67%	16.98%	119,784,145	271,480	0.23%	39.24%
2005	5,238,245	697,475	15.36%	29.72%	905,420	86,430	10.55%	29.32%	139,245,990	19,461,845	16.25%	61.86%
2006	5,849,556	611,311	11.67%	44.86%	880,255	-25,165	-2.78%	25.73%	153,890,790	14,644,800	10.52%	78.88%
2007	7,312,040	1,462,484	25.00%	81.08%	880,250	-5	0.00%	25.72%	162,655,695	8,764,905	5.70%	89.07%
2008	7,534,095	222,055	3.04%	86.58%	900,735	20,485	2.33%	28.65%	176,626,225	13,970,530	8.59%	105.31%
2009	7,679,905	145,810	1.94%	90.19%	901,980	1,245	0.14%	28.83%	187,299,385	10,673,160	6.04%	117.71%
2010	8,580,939	901,034	11.73%	112.50%	901,605	-375	-0.04%	28.77%	199,469,845	12,170,460	6.50%	131.86%

Rate Annual %chg: Residential & Recreational 7.83%

Commercial & Industrial 2.56%

Agricultural Land 8.77%

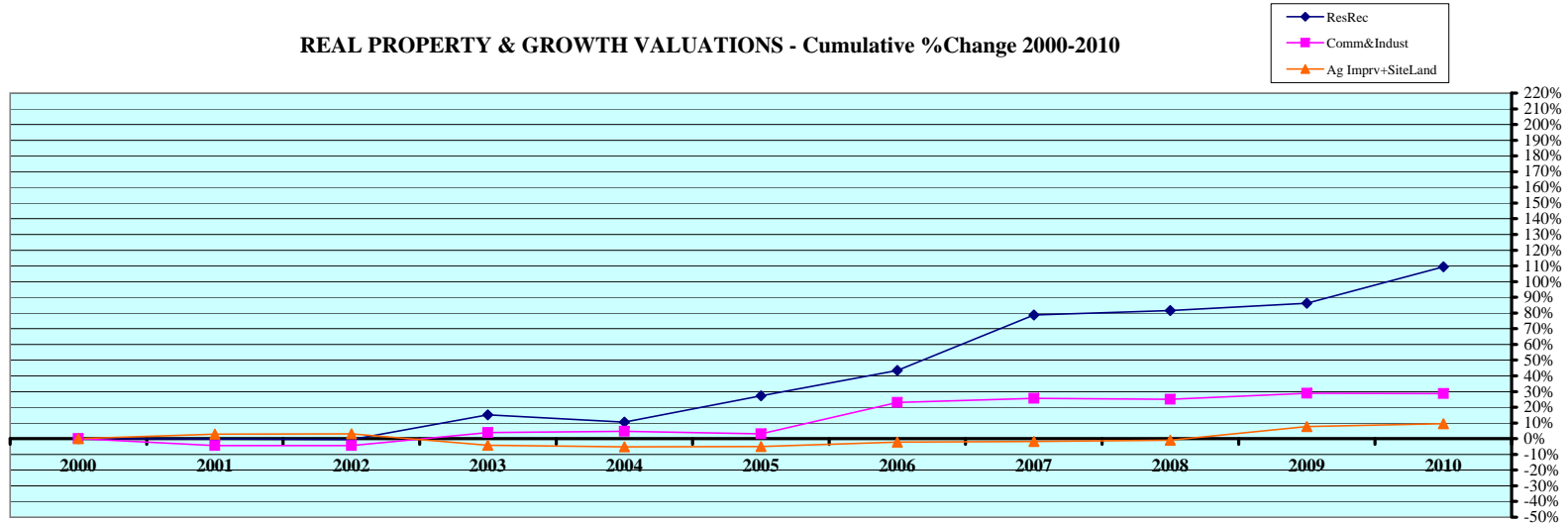
Cnty# 92  
County WHEELER

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: 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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmtv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmtv%chg w/o grwth
2000	4,038,039	83,960	2.08%	3,954,079	--	--	700,140	51,135	7.30%	649,005	--	--
2001	4,047,154	11,445	0.28%	4,035,709	-0.06%	-0.06%	669,905	0	0.00%	669,905	-4.32%	-4.32%
2002	4,023,344	7,885	0.20%	4,015,459	-0.78%	-0.56%	669,905	0	0.00%	669,905	0.00%	-4.32%
2003	4,707,340	60,345	1.28%	4,646,995	15.50%	15.08%	726,915	0	0.00%	726,915	8.51%	3.82%
2004	4,540,770	74,565	1.64%	4,466,205	-5.12%	10.60%	818,990	86,155	10.52%	732,835	0.81%	4.67%
2005	5,238,245	101,481	1.94%	5,136,764	13.13%	27.21%	905,420	183,500	20.27%	721,920	-11.85%	3.11%
2006	5,849,556	57,078	0.98%	5,792,478	10.58%	43.45%	880,255	18,949	2.15%	861,306	-4.87%	23.02%
2007	7,312,040	95,910	1.31%	7,216,130	23.36%	78.70%	880,250	0	0.00%	880,250	0.00%	25.72%
2008	7,534,095	201,765	2.68%	7,332,330	0.28%	81.58%	900,735	25,680	2.85%	875,055	-0.59%	24.98%
2009	7,679,905	160,410	2.09%	7,519,495	-0.19%	86.22%	901,980	0	0.00%	901,980	0.14%	28.83%
2010	8,580,939	124,195	1.45%	8,456,744	10.12%	109.43%	901,605	0	0.00%	901,605	-0.04%	28.77%
Rate Ann%chg	7.83%			Resid & Rec. w/o growth			2.56%			C & I w/o growth		
					6.68%						-1.22%	

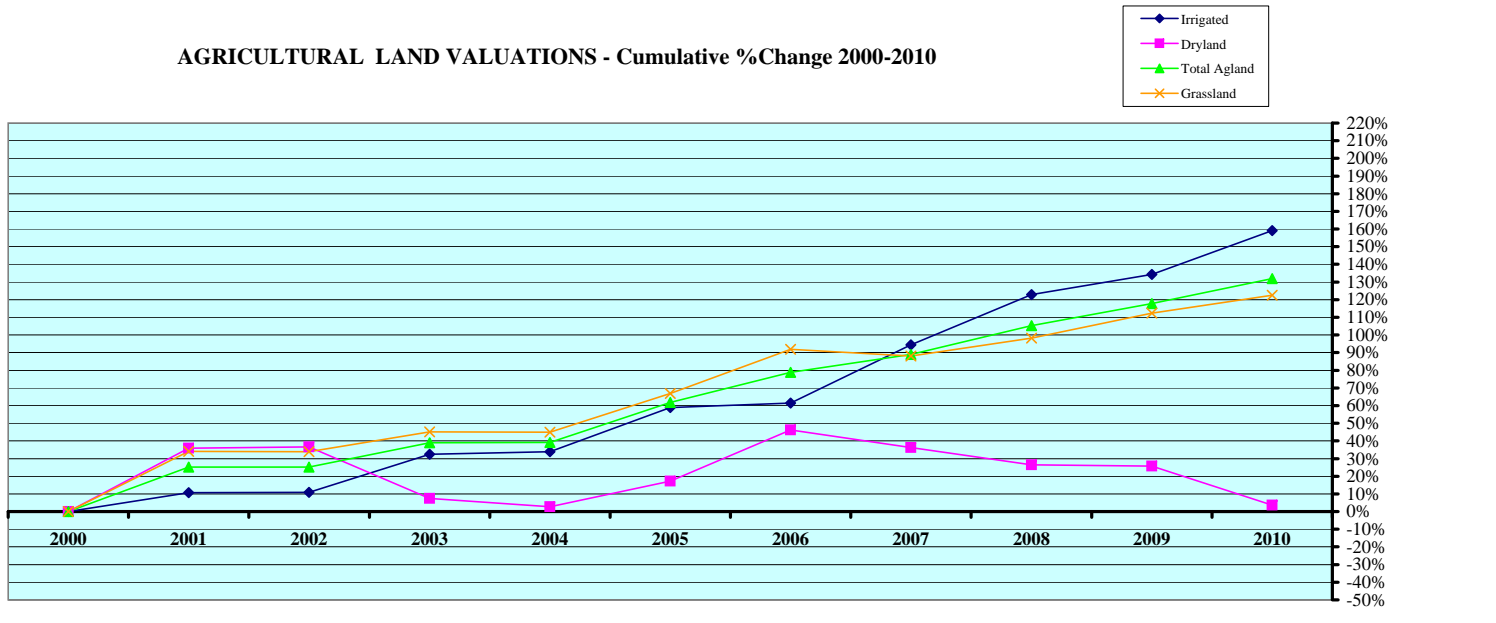
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmtv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2000	5,441,326	24,023,114	29,464,440	318,720	1.08%	29,145,720	--	--
2001	6,992,545	23,403,478	30,396,023	81,095	0.27%	30,314,928	2.89%	2.89%
2002	7,008,610	23,424,428	30,433,038	49,645	0.16%	30,383,393	-0.04%	3.12%
2003	7,089,010	21,234,177	28,323,187	119,355	0.42%	28,203,832	-7.32%	-4.28%
2004	6,771,520	21,268,927	28,040,447	100,780	0.36%	27,939,667	-1.35%	-5.17%
2005	7,005,005	21,629,152	28,634,157	655,985	2.29%	27,978,172	-0.22%	-5.04%
2006	7,050,240	21,937,927	28,988,167	187,425	0.65%	28,800,742	0.58%	-2.25%
2007	7,188,620	22,052,182	29,240,802	271,770	0.93%	28,969,032	-0.07%	-1.68%
2008	7,290,860	22,207,517	29,498,377	322,395	1.09%	29,175,982	-0.22%	-0.98%
2009	7,632,730	24,594,972	32,227,702	496,775	1.54%	31,730,927	7.57%	7.69%
2010	8,171,780	25,038,862	33,210,642	960,310	2.89%	32,250,332	0.07%	9.46%
Rate Ann%chg	4.15%	0.41%	1.20%	Ag Imprv+Site w/o growth			0.19%	

(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	33,254,955	--	--	--	4,044,690	--	--	--	48,648,005	--	--	--
2001	36,818,545	3,563,590	10.72%	10.72%	5,498,155	1,453,465	35.94%	35.94%	65,204,700	16,556,695	34.03%	34.03%
2002	36,890,620	72,075	0.20%	10.93%	5,525,240	27,085	0.49%	36.60%	65,159,170	-45,530	-0.07%	33.94%
2003	44,058,665	7,168,045	19.43%	32.49%	4,346,230	-1,179,010	-21.34%	7.46%	70,583,925	5,424,755	8.33%	45.09%
2004	44,556,685	498,020	1.13%	33.99%	4,156,160	-190,070	-4.37%	2.76%	70,545,885	-38,040	-0.05%	45.01%
2005	52,820,995	8,264,310	18.55%	58.84%	4,744,845	588,685	14.16%	17.31%	81,154,735	10,608,850	15.04%	66.82%
2006	53,706,550	885,555	1.68%	61.50%	5,917,580	1,172,735	24.72%	46.30%	93,336,100	12,181,365	15.01%	91.86%
2007	64,670,895	10,964,345	20.42%	94.47%	5,514,570	-403,010	-6.81%	36.34%	91,513,575	-1,822,525	-1.95%	88.11%
2008	74,142,455	9,471,560	14.65%	122.95%	5,114,115	-400,455	-7.26%	26.44%	96,413,000	4,899,425	5.35%	98.18%
2009	77,885,630	3,743,175	5.05%	134.21%	5,085,775	-28,340	-0.55%	25.74%	103,334,210	6,921,210	7.18%	112.41%
2010	86,167,745	8,282,115	10.63%	159.11%	4,194,465	-891,310	-17.53%	3.70%	108,217,020	4,882,810	4.73%	122.45%

Rate Ann.%chg: Irrigated **9.99%** Dryland **0.36%** Grassland **8.32%**

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
2000				--	82,070	--	--	--	86,029,720	--	--	--
2001				--	175,370	93,300	113.68%	113.68%	107,696,770	21,667,050	25.19%	25.19%
2002				--	175,370	0	0.00%	113.68%	107,750,400	53,630	0.05%	25.25%
2003				--	0	n/a	n/a	-100.00%	119,512,665	11,762,265	10.92%	38.92%
2004	525,415	n/a	n/a	--	0	0	0	-100.00%	119,784,145	271,480	0.23%	39.24%
2005	525,415	0	0.00%	n/a	0	0	0	n/a	139,245,990	19,461,845	16.25%	61.86%
2006	930,560	405,145	77.11%	77.11%	0	0	0		153,890,790	14,644,800	10.52%	78.88%
2007	956,655	26,095	2.80%	82.08%	0	0	0		162,655,695	8,764,905	5.70%	89.07%
2008	956,655	0	0.00%	82.08%	0	0	0		176,626,225	13,970,530	8.59%	105.31%
2009	993,770	37,115	3.88%	89.14%	0	0	0		187,299,385	10,673,160	6.04%	117.71%
2010	890,615	-103,155	-10.38%	69.51%	0	0	0		199,469,845	12,170,460	6.50%	131.86%

Cnty# **92** County **WHEELER** FL area **12** Rate Ann.%chg: Total Agric Land **8.77%**

(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)<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
2000	33,200,765	58,352	569	--	--	4,076,965	15,174	269	--	--	48,638,850	261,931	186	--	--
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%
2010	85,931,385	60,617	1,418	10.24%	149.14%	4,331,010	6,328	684	4.67%	154.42%	108,247,730	286,824	377	3.80%	102.90%

Rate Ann.%chg Average Value/Acre: 9.56%

9.79%

7.33%

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
2000						82,100	8,216	10			85,998,680	343,672	250	--	--
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	139,184,215	361,431	385	16.15%	54.04%
2006	930,560	8,721	107	77.11%	n/a	0	0			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	160,444,840	361,385	444	4.47%	77.59%
2008	956,655	8,721	110	2.80%	n/a	0	0			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	187,361,625	361,451	518	6.11%	107.34%
2010	887,435	7,561	117	2.49%	n/a	0	0			n/a	199,397,560	361,330	552	6.46%	120.74%

92  
WHEELER

FL area 12

Rate Ann. %chg Average Value/Acre: 8.24%

(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
<b>886</b>	<b>WHEELER</b>	<b>13,071,343</b>	<b>389,118</b>	<b>537,618</b>	<b>8,564,794</b>	<b>901,605</b>	<b>0</b>	<b>16,145</b>	<b>199,469,845</b>	<b>8,171,780</b>	<b>25,038,862</b>	<b>0</b>	<b>256,161,110</b>
cnty sector/value % of total value:		5.10%	0.15%	0.21%	3.34%	0.35%		0.01%	77.87%	3.19%	9.77%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
<b>128</b>	<b>BARTLETT</b>	<b>94,114</b>	<b>0</b>	<b>0</b>	<b>1,668,050</b>	<b>201,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,964,109</b>
14.45%	%sector of county sector	0.72%			19.48%	22.40%							0.77%
	%sector of municipality	4.79%			84.93%	10.28%							100.00%
<b>104</b>	<b>ERICSON</b>	<b>123,413</b>	<b>68,331</b>	<b>4,427</b>	<b>1,702,195</b>	<b>481,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,379,841</b>
11.74%	%sector of county sector	0.94%	17.56%	0.82%	19.87%	53.40%							0.93%
	%sector of municipality	5.19%	2.87%	0.19%	71.53%	20.23%							100.00%
<b>232</b>	<b>Total Municipalities</b>	<b>217,527</b>	<b>68,331</b>	<b>4,427</b>	<b>3,370,245</b>	<b>683,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,343,950</b>
26.19%	%all municip.sect of cnty	1.66%	17.56%	0.82%	39.35%	75.80%							1.70%

Cnty# **92** County **WHEELER**

Sources: 2010 Certificate of Taxes Levied CTL, 2000 US Census; Dec2010 Municipality Pop. per Research Division FL area **12**

Dept. of Revenue Property Assessment Division Prepared as of 03/01/2011 CHART 5 EXHIBIT