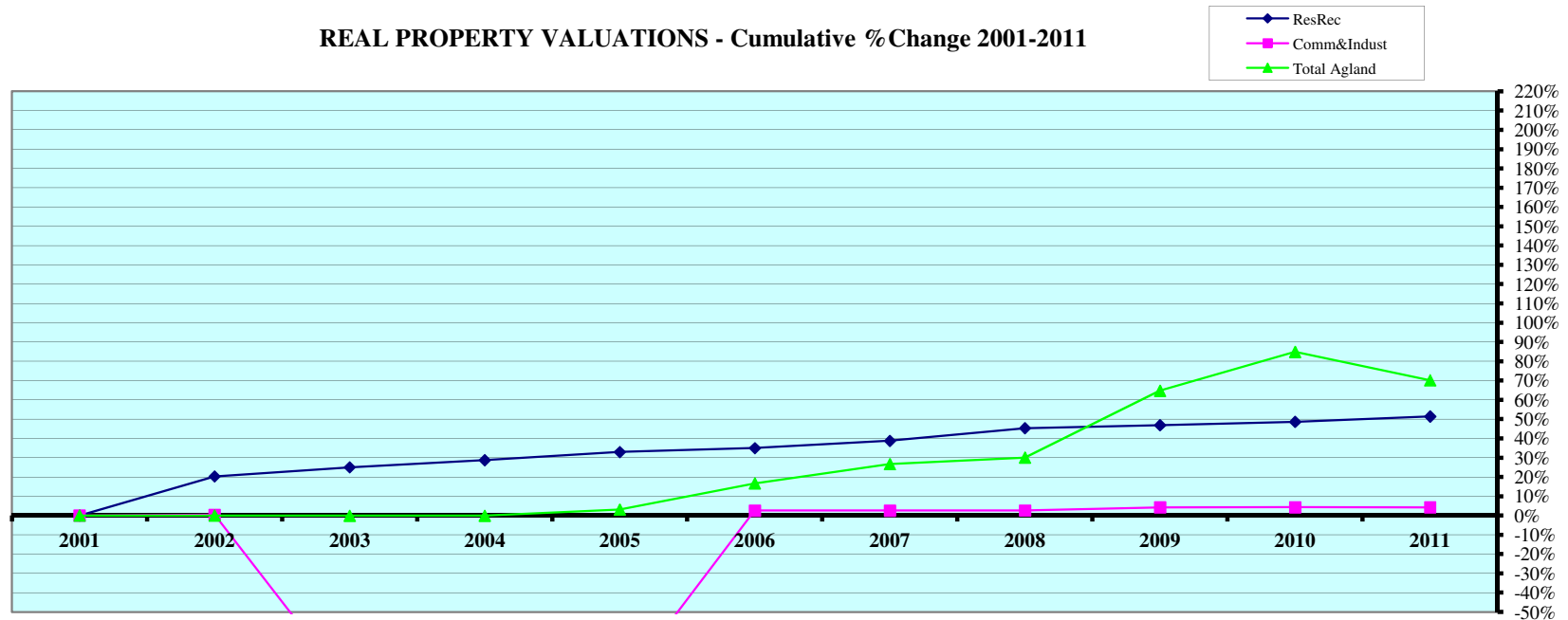


### REAL PROPERTY VALUATIONS - Cumulative % Change 2001-2011



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
2001	2,515,010	--	--	--	4,382,365	--	--	--	62,598,615	--	--	--
2002	3,025,800	510,790	20.31%	20.31%	4,398,725	16,360	0.37%	0.37%	62,589,515	-9,100	-0.01%	-0.01%
2003	3,144,615	118,815	3.93%	25.03%	433,970	-3,964,755	-90.13%	-90.10%	62,521,655	-67,860	-0.11%	-0.12%
2004	3,237,540	92,925	2.96%	28.73%	429,420	-4,550	-1.05%	-90.20%	62,526,595	4,940	0.01%	-0.12%
2005	3,344,165	106,625	3.29%	32.97%	449,010	19,590	4.56%	-89.75%	64,533,030	2,006,435	3.21%	3.09%
2006	3,394,860	50,695	1.52%	34.98%	4,494,720	4,045,710	901.03%	2.56%	73,047,455	8,514,425	13.19%	16.69%
2007	3,489,190	94,330	2.78%	38.73%	4,495,735	1,015	0.02%	2.59%	79,297,905	6,250,450	8.56%	26.68%
2008	3,655,205	166,015	4.76%	45.34%	4,496,750	1,015	0.02%	2.61%	81,418,665	2,120,760	2.67%	30.06%
2009	3,693,628	38,423	1.05%	46.86%	4,568,617	71,867	1.60%	4.25%	103,114,840	21,696,175	26.65%	64.72%
2010	3,736,924	43,296	1.17%	48.58%	4,570,106	1,489	0.03%	4.28%	115,729,015	12,614,175	12.23%	84.87%
2011	3,807,440	70,516	1.89%	51.39%	4,568,906	-1,200	-0.03%	4.26%	106,522,462	-9,206,553	-7.96%	70.17%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

Agricultural Land

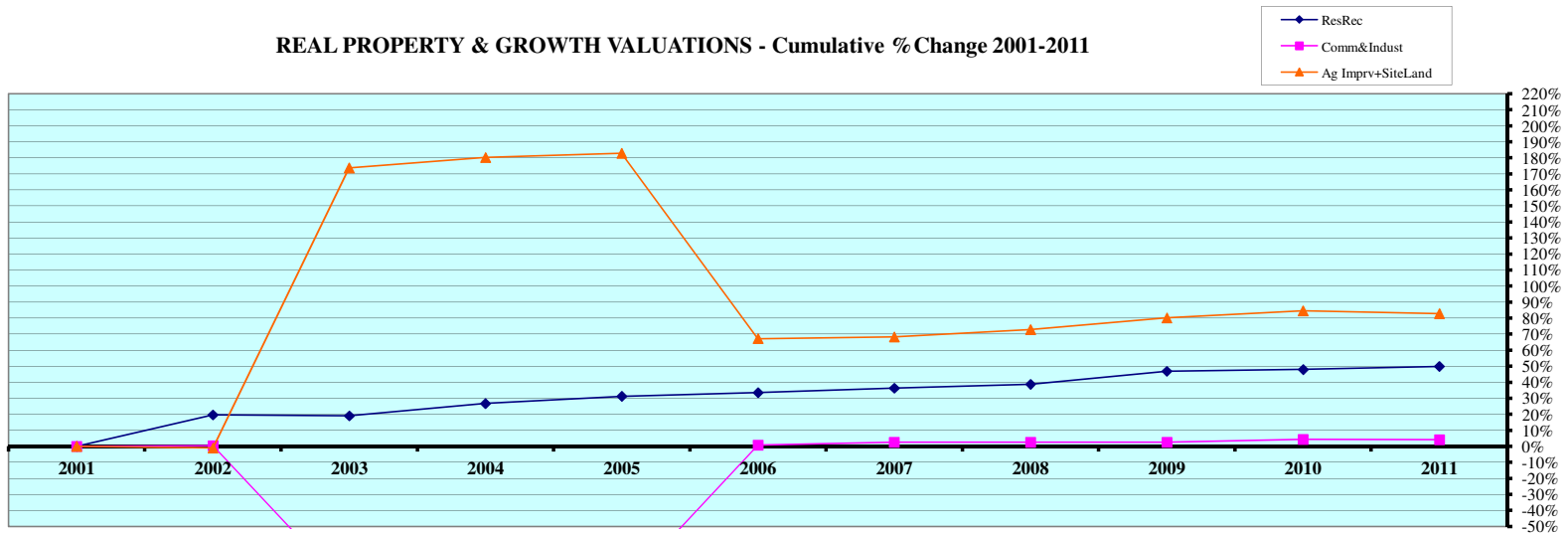
Cnty#   
County

FL area

CHART 1 EXHIBIT 3B 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 2001-2011



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	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2001	2,515,010	48,050	1.91%	2,466,960	--	--	4,382,365	1,974,220	45.05%	2,408,145	--	--
2002	3,025,800	16,290	0.54%	3,009,510	19.66%	19.66%	4,398,725	0	0.00%	4,398,725	0.37%	0.37%
2003	3,144,615	150,080	4.77%	2,994,535	-1.03%	19.07%	433,970	0	0.00%	433,970	-90.13%	-90.10%
2004	3,237,540	49,545	1.53%	3,187,995	1.38%	26.76%	429,420	16,250	3.78%	413,170	-4.79%	-90.57%
2005	3,344,165	43,360	1.30%	3,300,805	1.95%	31.24%	449,010	19,790	4.41%	429,220	-0.05%	-90.21%
2006	3,394,860	36,420	1.07%	3,358,440	0.43%	33.54%	4,494,720	74,710	1.66%	4,420,010	884.39%	0.86%
2007	3,489,190	60,570	1.74%	3,428,620	0.99%	36.33%	4,495,735	0	0.00%	4,495,735	0.02%	2.59%
2008	3,655,205	166,180	4.55%	3,489,025	0.00%	38.73%	4,496,750	0	0.00%	4,496,750	0.02%	2.61%
2009	3,693,628	0	0.00%	3,693,628	1.05%	46.86%	4,568,617	71,770	1.57%	4,496,847	0.00%	2.61%
2010	3,736,924	15,255	0.41%	3,721,669	0.76%	47.98%	4,570,106	0	0.00%	4,570,106	0.03%	4.28%
2011	3,807,440	37,970	1.00%	3,769,470	0.87%	49.88%	4,568,906	0	0.00%	4,568,906	-0.03%	4.26%
Rate Ann%chg	4.23%			Resid & Rec. w/o growth		2.61%	0.42%			C & I w/o growth		78.98%

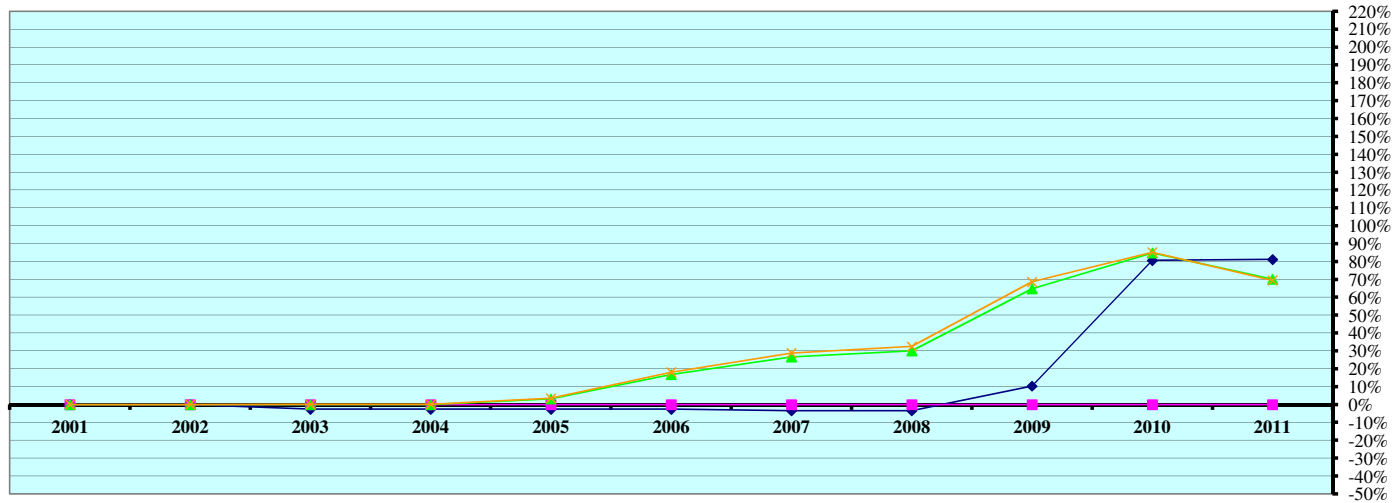
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutblgd & Farmsite Value	Ag Imprv&Site Total Value					
2001	2,191,860	1,053,365	3,245,225	170,680	5.26%	3,074,545	--	--
2002	2,186,880	1,072,985	3,259,865	49,595	1.52%	3,210,270	-1.08%	-1.08%
2003	3,736,815	5,411,065	9,147,880	265,030	2.90%	8,882,850	172.49%	173.72%
2004	3,764,010	5,369,920	9,133,930	41,560	0.46%	9,092,370	-0.61%	180.18%
2005	3,988,265	5,406,255	9,394,520	214,760	2.29%	9,179,760	0.50%	182.87%
2006	3,934,570	1,524,860	5,459,430	33,360	0.61%	5,426,070	-42.24%	67.20%
2007	4,015,270	1,557,410	5,572,680	110,050	1.97%	5,462,630	0.06%	68.33%
2008	4,084,395	1,718,925	5,803,320	194,030	3.34%	5,609,290	0.66%	72.85%
2009	4,201,705	1,786,051	5,987,756	141,665	2.37%	5,846,091	0.74%	80.14%
2010	4,259,365	1,797,175	6,056,540	68,265	1.13%	5,988,275	0.01%	84.53%
2011	4,217,760	1,784,791	6,002,551	68,265	1.14%	5,934,286	-2.02%	82.86%
Rate Ann%chg	6.76%	5.41%	6.34%	Ag Imprv+Site w/o growth			12.85%	

(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 is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

Sources:  
Value; 2001 - 2011 CTL  
Growth Value; 2001-2011 Abstract of Assmnt Rpt.

NE Dept. of Revenue Property Assessment Division  
Prepared as of 03/01/2012

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2001-2011



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
2001	4,114,950	--	--	--	0	--	--	--	58,442,255	--	--	--
2002	4,114,950	0	0.00%	0.00%	0	0	0	0	58,433,155	-9,100	-0.02%	-0.02%
2003	4,005,400	-109,550	-2.66%	-2.66%	0	0	0	0	58,474,845	41,690	0.07%	0.06%
2004	4,005,400	0	0.00%	-2.66%	0	0	0	0	58,479,785	4,940	0.01%	0.06%
2005	4,005,400	0	0.00%	-2.66%	0	0	0	0	60,486,220	2,006,435	3.43%	3.50%
2006	4,005,400	0	0.00%	-2.66%	0	0	0	0	69,000,645	8,514,425	14.08%	18.07%
2007	3,971,100	-34,300	-0.86%	-3.50%	0	0	0	0	75,285,395	6,284,750	9.11%	28.82%
2008	3,971,100	0	0.00%	-3.50%	0	0	0	0	77,406,155	2,120,760	2.82%	32.45%
2009	4,538,400	567,300	14.29%	10.29%	0	0	0	0	98,535,030	21,128,875	27.30%	68.60%
2010	7,431,630	2,893,230	63.75%	80.60%	0	0	0	0	108,255,975	9,720,945	9.87%	85.24%
2011	7,453,887	22,257	0.30%	81.14%	0	0	0	0	99,029,454	-9,226,521	-8.52%	69.45%

Rate Ann.%chg: Irrigated  Dryland  Grassland

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
2001					41,410	--	--	--	62,598,615	--	--	--
2002					41,410	0	0.00%	0.00%	62,589,515	-9,100	-0.01%	-0.01%
2003	41,410	--	--	--	0	-41,410	-100.00%	-100.00%	62,521,655	-67,860	-0.11%	-0.12%
2004	41,410	0	0.00%	0.00%	0	0	0	-100.00%	62,526,595	4,940	0.01%	-0.12%
2005	41,410	0	0.00%	0.00%	0	0	0	-100.00%	64,533,030	2,006,435	3.21%	3.09%
2006	41,410	0	0.00%	0.00%	0	0	0	-100.00%	73,047,455	8,514,425	13.19%	16.69%
2007	41,410	0	0.00%	0.00%	0	0	0	-100.00%	79,297,905	6,250,450	8.56%	26.68%
2008	41,410	0	0.00%	0.00%	0	0	0	-100.00%	81,418,665	2,120,760	2.67%	30.06%
2009	41,410	0	0.00%	0.00%	0	0	0	-100.00%	103,114,840	21,696,175	26.65%	64.72%
2010	41,410	0	0.00%	0.00%	0	0	0	-100.00%	115,729,015	12,614,175	12.23%	84.87%
2011	39,121	-2,289	-5.53%	-5.53%	0	0	0	-100.00%	106,522,462	-9,206,553	-7.96%	70.17%

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: 2001 - 2011 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2012

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2001-2011 (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
2001	4,114,950	11,757	350		0.00%	0	0				58,440,955	441,565	132		0.00%
2002	4,114,950	11,757	350	0.00%	0.00%	0	0				58,442,255	441,575	132	0.00%	0.00%
2003	4,005,400	11,444	350	0.00%	0.00%	0	0				58,476,145	441,866	132	0.00%	0.00%
2004	4,005,400	11,444	350	0.00%	0.00%	0	0				58,479,915	441,895	132	0.26%	0.26%
2005	4,005,400	11,444	350	0.00%	0.00%	0	0				60,486,355	441,894	137	3.43%	3.70%
2006	4,005,400	11,444	350	0.00%	0.00%	0	0				69,000,335	441,829	156	14.09%	18.31%
2007	4,005,400	11,444	350	0.00%	0.00%	0	0				75,268,265	441,831	170	9.08%	29.06%
2008	3,971,100	11,346	350	0.00%	0.00%	0	0				77,406,155	441,871	175	2.83%	32.71%
2009	4,538,400	11,346	400	14.29%	14.29%	0	0				98,537,260	441,871	223	27.30%	68.94%
2010	7,431,630	11,346	655	63.75%	87.14%	0	0				108,255,975	441,861	245	9.87%	85.61%
2011	7,453,887	11,380	655	0.00%	87.14%	0	0				99,029,785	440,130	225	-8.16%	70.46%

Rate Annual %chg Average Value/Acre: 6.47%

5.48%

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
2001						41,410	4,141	10			62,597,315	457,463	137		0.00%
2002						41,410	4,141	10	0.00%		62,598,615	457,473	137	0.00%	0.00%
2003						41,410	4,141	10	0.00%		62,522,955	457,451	137	0.00%	0.00%
2004	41,410	4,141	10	n/a	n/a	0	0		n/a	n/a	62,526,725	457,480	137	-0.24%	-0.24%
2005	41,410	4,141	10	0.00%	n/a	0	0			n/a	64,533,165	457,479	141	3.21%	2.97%
2006	41,410	4,141	10	0.00%	n/a	0	0			n/a	73,047,145	457,414	160	13.21%	16.57%
2007	41,410	4,141	10	0.00%	n/a	0	0			n/a	79,315,075	457,416	173	8.58%	26.57%
2008	41,410	4,141	10	0.00%	n/a	0	0			n/a	81,418,665	457,358	178	2.67%	29.94%
2009	41,410	4,141	10	0.00%	n/a	0	0			n/a	103,117,070	457,358	225	26.65%	64.57%
2010	41,410	4,141	10	0.00%	n/a	0	0			n/a	115,729,015	457,348	253	12.23%	84.70%
2011	39,121	3,911	10	0.03%	n/a	0	0			n/a	106,522,793	455,421	234	-7.57%	70.73%

3  
**ARTHUR**

FL area 2

Rate Annual %chg Average Value/Acre: 5.49%

(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: 2001 - 2011 Abstracts Agland Assessment Level 1998 to 2006 = 80% ; 2007 & forward = 75% NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2012

2011 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
460	ARTHUR	3,397,826	1,083,002	51,284	3,807,440	4,568,906	0	0	106,522,462	4,217,760	1,784,791	0	125,433,471
cnty sectorvalue % of total value:		2.71%	0.86%	0.04%	3.04%	3.64%			84.92%	3.36%	1.42%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	ARTHUR	260,762	148,085	3,857	2,458,905	466,815	0	0	0	0	0	0	3,338,424
25.43%	%sector of county sector	7.67%	13.67%	7.52%	64.58%	10.22%							2.66%
	%sector of municipality	7.81%	4.44%	0.12%	73.65%	13.98%							100.00%
<b>117 Total Municipalities</b>		<b>260,762</b>	<b>148,085</b>	<b>3,857</b>	<b>2,458,905</b>	<b>466,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,338,424</b>
25.43%	%all municip.sect of cnty	7.67%	13.67%	7.52%	64.58%	10.22%							2.66%

Cnty# 3 County ARTHUR

Sources: 2011 Certificate of Taxes Levied CTL, 2010 US Census; Dec2010 Municipality Pop. per Research Division Dept. of Revenue Property Assessment Division Prepared as of 03/01/2012

FL area 2

CHART 5

EXHIBIT

3B

Page 5