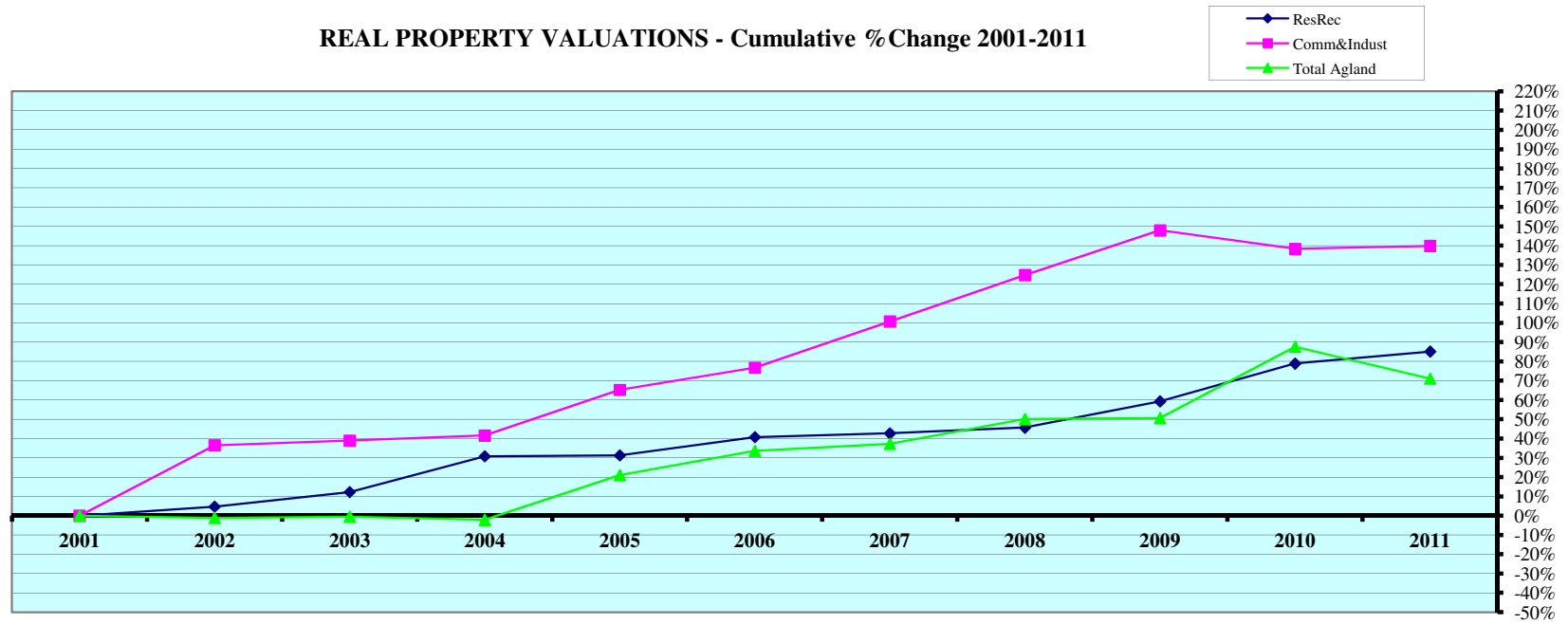


REAL PROPERTY VALUATIONS - Cumulative % Change 2001-2011



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
2001	118,615,895	--	--	--	26,529,616	--	--	--	121,803,130	--	--	--
2002	124,204,845	5,588,950	4.71%	4.71%	36,213,525	9,683,909	36.50%	36.50%	120,486,035	-1,317,095	-1.08%	-1.08%
2003	133,182,525	8,977,680	7.23%	12.28%	36,867,545	654,020	1.81%	38.97%	121,191,395	705,360	0.59%	-0.50%
2004	155,155,485	21,972,960	16.50%	30.80%	37,563,360	695,815	1.89%	41.59%	119,187,035	-2,004,360	-1.65%	-2.15%
2005	155,735,531	580,046	0.37%	31.29%	43,833,710	6,270,350	16.69%	65.23%	147,430,405	28,243,370	23.70%	21.04%
2006	166,977,750	11,242,219	7.22%	40.77%	46,879,845	3,046,135	6.95%	76.71%	162,760,880	15,330,475	10.40%	33.63%
2007	169,289,196	2,311,446	1.38%	42.72%	53,236,505	6,356,660	13.56%	100.67%	167,196,700	4,435,820	2.73%	37.27%
2008	172,779,405	3,490,209	2.06%	45.66%	59,625,763	6,389,258	12.00%	124.75%	182,802,120	15,605,420	9.33%	50.08%
2009	188,943,394	16,163,989	9.36%	59.29%	65,784,138	6,158,375	10.33%	147.96%	183,490,530	688,410	0.38%	50.65%
2010	212,216,347	23,272,953	12.32%	78.91%	63,226,330	-2,557,808	-3.89%	138.32%	228,555,280	45,064,750	24.56%	87.64%
2011	219,606,799	7,390,452	3.48%	85.14%	63,626,936	400,606	0.63%	139.83%	208,453,660	-20,101,620	-8.80%	71.14%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

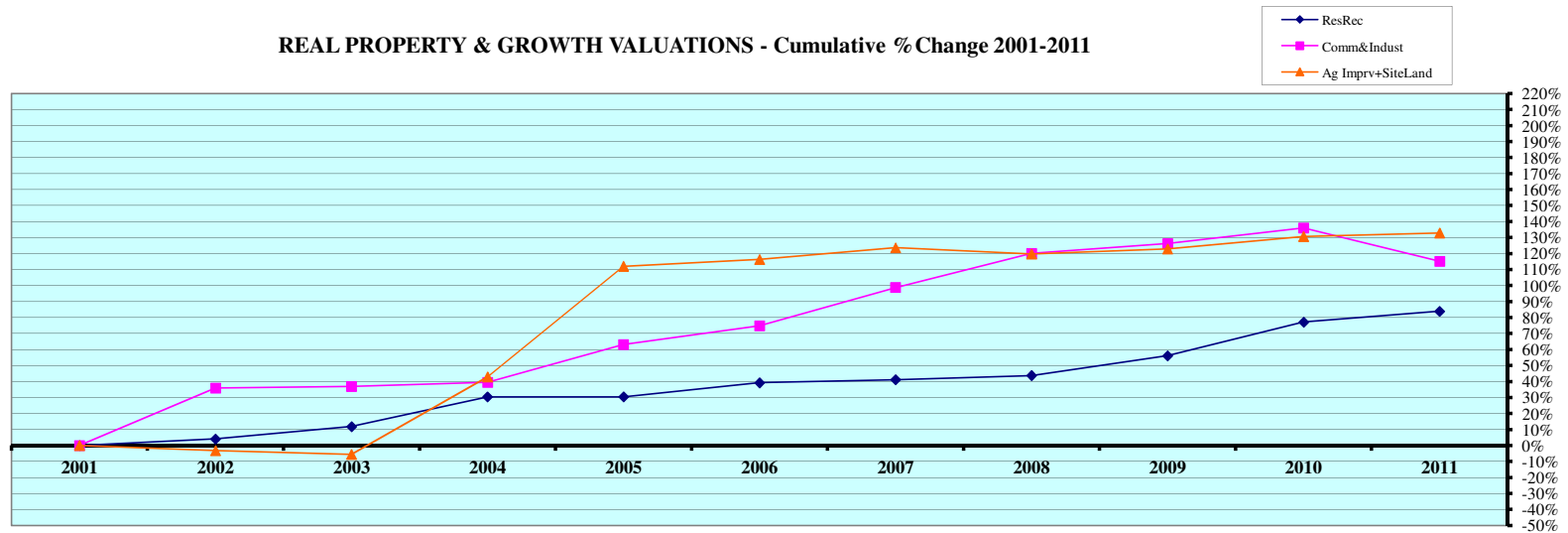
Agricultural Land

Cnty#
County

FL area

(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 ⁽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
2001	118,615,895	1,413,179	1.19%	117,202,716	--	--	26,529,616	47,500	0.18%	26,482,116	--	--
2002	124,204,845	748,514	0.60%	123,456,331	4.08%	4.08%	36,213,525	152,000	0.42%	36,061,525	35.93%	35.93%
2003	133,182,525	513,955	0.39%	132,668,570	6.81%	11.85%	36,867,545	528,160	1.43%	36,339,385	0.35%	36.98%
2004	155,155,485	458,495	0.30%	154,696,990	16.15%	30.42%	37,563,360	570,460	1.52%	36,992,900	0.34%	39.44%
2005	155,735,531	1,002,220	0.64%	154,733,311	-0.27%	30.45%	43,833,710	551,980	1.26%	43,281,730	15.22%	63.14%
2006	166,977,750	1,807,243	1.08%	165,170,507	6.06%	39.25%	46,879,845	499,045	1.06%	46,380,800	5.81%	74.83%
2007	169,289,196	1,865,977	1.10%	167,423,219	0.27%	41.15%	53,236,505	503,930	0.95%	52,732,575	12.48%	98.77%
2008	172,779,405	2,291,503	1.33%	170,487,902	0.71%	43.73%	59,625,763	1,240,315	2.08%	58,385,448	9.67%	120.08%
2009	188,943,394	3,768,391	1.99%	185,175,003	7.17%	56.11%	65,784,138	5,772,977	8.78%	60,011,161	0.65%	126.20%
2010	212,216,347	2,097,470	0.99%	210,118,877	11.21%	77.14%	63,226,330	593,304	0.94%	62,633,026	-4.79%	136.09%
2011	219,606,799	1,435,995	0.65%	218,170,804	2.81%	83.93%	63,626,936	6,526,320	10.26%	57,100,616	-9.69%	115.23%
Rate Ann%chg	6.35%			Resid & Rec. w/o growth		5.50%	9.14%			C & I w/o growth		6.60%

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					
2001	19,527,580	5,429,395	24,956,975	134,280	0.54%	24,822,695	--	--
2002	19,709,560	5,403,055	25,112,615	963,285	3.84%	24,149,330	-3.24%	-3.24%
2003	20,764,520	6,193,595	26,958,115	3,382,011	12.55%	23,576,104	-6.12%	-5.53%
2004	31,600,375	6,190,290	37,790,665	2,130,000	5.64%	35,660,665	32.28%	42.89%
2005	42,796,485	11,549,725	54,346,210	1,421,105	2.61%	52,925,105	40.05%	112.07%
2006	43,207,245	11,707,336	54,914,581	939,630	1.71%	53,974,951	-0.68%	116.27%
2007	44,299,040	11,860,927	56,159,967	354,125	0.63%	55,805,842	1.62%	123.61%
2008	45,133,346	12,101,262	57,234,608	2,411,125	4.21%	54,823,483	-2.38%	119.67%
2009	42,894,625	14,437,290	57,331,915	1,717,964	3.00%	55,613,951	-2.83%	122.84%
2010	44,140,870	14,997,935	59,138,805	1,575,543	2.66%	57,563,262	0.40%	130.65%
2011	44,669,335	15,024,380	59,693,715	1,575,543	2.64%	58,118,172	-1.73%	132.87%
Rate Ann%chg	8.63%	10.71%	9.11%	Ag Imprv+Site w/o growth		5.74%		

(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 Asmnt Rpt.

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

Cnty# 23
County DAWES

FL area 1

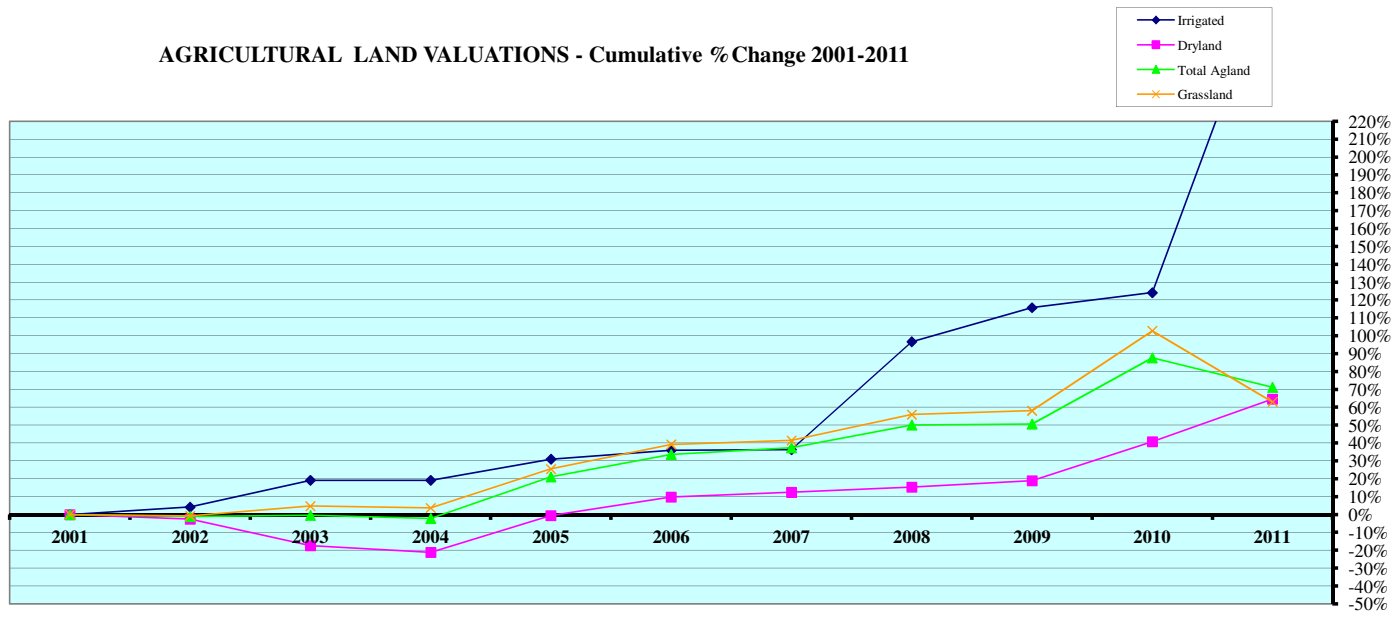
CHART 2

EXHIBIT

23B

Page 2

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	3,786,915	--	--	--	31,197,505	--	--	--	86,760,055	--	--	--
2002	3,944,590	157,675	4.16%	4.16%	30,387,535	-809,970	-2.60%	-2.60%	86,094,835	-665,220	-0.77%	-0.77%
2003	4,511,020	566,430	14.36%	19.12%	25,740,070	-4,647,465	-15.29%	-17.49%	90,828,130	4,733,295	5.50%	4.69%
2004	4,511,020	0	0.00%	19.12%	24,609,540	-1,130,530	-4.39%	-21.12%	89,954,305	-873,825	-0.96%	3.68%
2005	4,959,420	448,400	9.94%	30.96%	30,982,060	6,372,520	25.89%	-0.69%	108,837,395	18,883,090	20.99%	25.45%
2006	5,150,135	190,715	3.85%	36.00%	34,228,720	3,246,660	10.48%	9.72%	120,757,455	11,920,060	10.95%	39.19%
2007	5,163,460	13,325	0.26%	36.35%	35,058,570	829,850	2.42%	12.38%	122,705,790	1,948,335	1.61%	41.43%
2008	7,447,350	2,283,890	44.23%	96.66%	35,956,625	898,055	2.56%	15.25%	135,284,885	12,579,095	10.25%	55.93%
2009	8,170,150	722,800	9.71%	115.75%	37,069,585	1,112,960	3.10%	18.82%	137,136,950	1,852,065	1.37%	58.06%
2010	8,488,365	318,215	3.89%	124.15%	43,887,355	6,817,770	18.39%	40.68%	175,926,540	38,789,590	28.29%	102.77%
2011	15,353,370	6,865,005	80.88%	305.43%	51,328,195	7,440,840	16.95%	64.53%	141,444,235	-34,482,305	-19.60%	63.03%

Rate Ann.%chg: Irrigated **15.02%** Dryland **5.11%** Grassland **5.01%**

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
2001					58,655	--	--	--	121,803,130	--	--	--
2002					59,075	420	0.72%	0.72%	120,486,035	-1,317,095	-1.08%	-1.08%
2003	112,175	--	--	--	0	-59,075	-100.00%	-100.00%	121,191,395	705,360	0.59%	-0.50%
2004	112,170	-5	0.00%	0.00%	0	0	--	-100.00%	119,187,035	-2,004,360	-1.65%	-2.15%
2005	112,315	145	0.13%	0.12%	2,539,215	2,539,215	4229.07%	4229.07%	147,430,405	28,243,370	23.70%	21.04%
2006	111,855	-460	-0.41%	-0.29%	2,512,715	-26,500	-1.04%	4183.89%	162,760,880	15,330,475	10.40%	33.63%
2007	112,115	260	0.23%	-0.05%	4,156,765	1,644,050	65.43%	65.43%	167,196,700	4,435,820	2.73%	37.27%
2008	112,115	0	0.00%	-0.05%	4,001,145	-155,620	-3.74%	59.24%	182,802,120	15,605,420	9.33%	50.08%
2009	168,355	56,240	50.16%	50.08%	945,490	-3,055,655	-76.37%	-62.37%	183,490,530	688,410	0.38%	50.65%
2010	168,415	60	0.04%	50.14%	84,605	-860,885	-91.05%	-96.63%	228,555,280	45,064,750	24.56%	87.64%
2011	174,700	6,285	3.73%	55.74%	153,160	68,555	81.03%	-93.90%	208,453,660	-20,101,620	-8.80%	71.14%

Cnty# **23**
County **DAWES**

FL area **1**

Rate Ann.%chg: Total Agric Land **5.52%**

(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 2001-2011 (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
2001	3,721,100	11,440	325		0.00%	31,285,375	121,444	258		0.00%	86,476,245	654,634	132		0.00%
2002	3,938,265	12,078	326	0.31%	0.31%	30,480,770	120,938	252	-2.33%	-2.33%	86,596,370	657,177	132	0.00%	0.00%
2003	4,455,720	12,059	369	13.19%	13.54%	27,685,300	120,374	230	-8.73%	-10.85%	98,031,700	655,316	150	13.64%	13.64%
2004	4,338,725	11,966	363	-1.74%	11.57%	24,707,480	119,771	206	-10.31%	-20.04%	89,911,115	654,263	137	-8.38%	4.11%
2005	4,959,420	12,670	391	7.95%	20.44%	31,262,785	119,402	262	26.92%	1.48%	112,521,760	655,463	172	24.92%	30.05%
2006	5,150,135	12,670	406	3.85%	25.07%	34,746,460	119,045	292	11.48%	13.13%	121,267,265	653,221	186	8.14%	40.64%
2007	5,163,460	12,670	408	0.26%	25.39%	35,218,160	117,162	301	2.99%	16.51%	123,434,895	652,849	189	1.85%	43.24%
2008	7,513,580	17,117	439	7.71%	35.06%	35,965,480	115,573	311	3.53%	20.62%	135,365,020	648,730	209	10.36%	58.08%
2009	8,170,150	17,089	478	8.92%	47.11%	37,202,725	115,374	322	3.62%	24.98%	137,029,825	649,658	211	1.09%	59.79%
2010	8,457,695	17,303	489	2.24%	50.40%	43,997,525	114,985	383	18.67%	48.31%	175,955,585	650,375	271	28.27%	104.96%
2011	15,593,350	20,198	772	57.94%	137.54%	51,444,450	130,702	394	2.87%	52.56%	141,376,260	634,576	223	-17.65%	68.78%

Rate Annual %chg Average Value/Acre: 9.04%

4.31%

5.37%

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
2001						58,640	5,629	10			121,541,360	793,147	153		0.00%
2002						60,885	5,646	11	10.00%		121,076,290	795,838	152	-0.65%	-0.65%
2003						112,175	5,609	20	81.82%		130,284,895	793,357	164	7.89%	7.19%
2004	111,665	5,583	20	n/a	n/a	5,204,770	5,837	892	n/a	n/a	124,273,755	797,420	156	-4.97%	1.86%
2005	112,315	5,616	20	0.00%	n/a	2,384,710	3,178	750	-15.86%	n/a	151,240,990	796,329	190	21.87%	24.13%
2006	112,315	5,616	20	0.00%	n/a	2,533,450	3,421	741	-1.28%	n/a	163,809,625	793,973	206	8.63%	34.85%
2007	111,995	5,600	20	0.00%	n/a	4,204,825	5,413	777	4.89%	n/a	168,133,335	793,693	212	2.68%	38.46%
2008	112,115	5,606	20	0.00%	n/a	4,008,650	5,243	765	-1.58%	n/a	182,964,845	792,269	231	9.02%	50.94%
2009	168,355	5,612	30	49.98%	n/a	900,970	1,224	736	-3.72%	n/a	183,472,025	788,958	233	0.70%	51.99%
2010	168,415	5,614	30	0.00%	n/a	811,235	1,034	785	6.60%	n/a	229,390,455	789,311	291	24.97%	89.95%
2011	172,875	5,767	30	-0.07%	n/a	148,660	152	785	0.00%	n/a	208,735,595	791,394	264	-9.24%	72.39%

23
DAWES

FL area 1

Rate Annual %chg Average Value/Acre: 5.60%

(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	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
9,182	DAWES	20,676,752	12,378,488	46,517,530	219,587,644	63,626,936	0	19,155	208,453,660	44,669,335	15,024,380	76,114,471	707,068,351
cnty sectorvalue % of total value:		2.92%	1.75%	6.58%	31.06%	9.00%		0.00%	29.48%	6.32%	2.12%	10.76%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,851	CHADRON	7,010,959	2,304,773	301,533	131,311,300	52,560,256	0	0	0	0	0	0	193,488,821
63.72%	%sector of county sector	33.91%	18.62%	0.65%	59.80%	82.61%							27.36%
	%sector of municipality	3.62%	1.19%	0.16%	67.87%	27.16%							100.00%
997	CRAWFORD	637,207	805,461	2,163,511	19,742,367	4,710,310	0	0	0	0	0	0	28,058,856
10.86%	%sector of county sector	3.08%	6.51%	4.65%	8.99%	7.40%							3.97%
	%sector of municipality	2.27%	2.87%	7.71%	70.36%	16.79%							100.00%
77	WHITNEY	13,258	65,768	45,165	1,301,640	272,950	0	0	10,610	0	0	0	1,709,391
0.84%	%sector of county sector	0.06%	0.53%	0.10%	0.59%	0.43%			0.01%				0.24%
	%sector of municipality	0.78%	3.85%	2.64%	76.15%	15.97%			0.62%				100.00%
6,925	Total Municipalities	7,661,424	3,176,002	2,510,209	152,355,307	57,543,516	0	0	10,610	0	0	0	223,257,068
75.42%	%all municip.sect of cnty	37.05%	25.66%	5.40%	69.38%	90.44%			0.01%				31.58%

Cnty#	County
23	DAWES

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