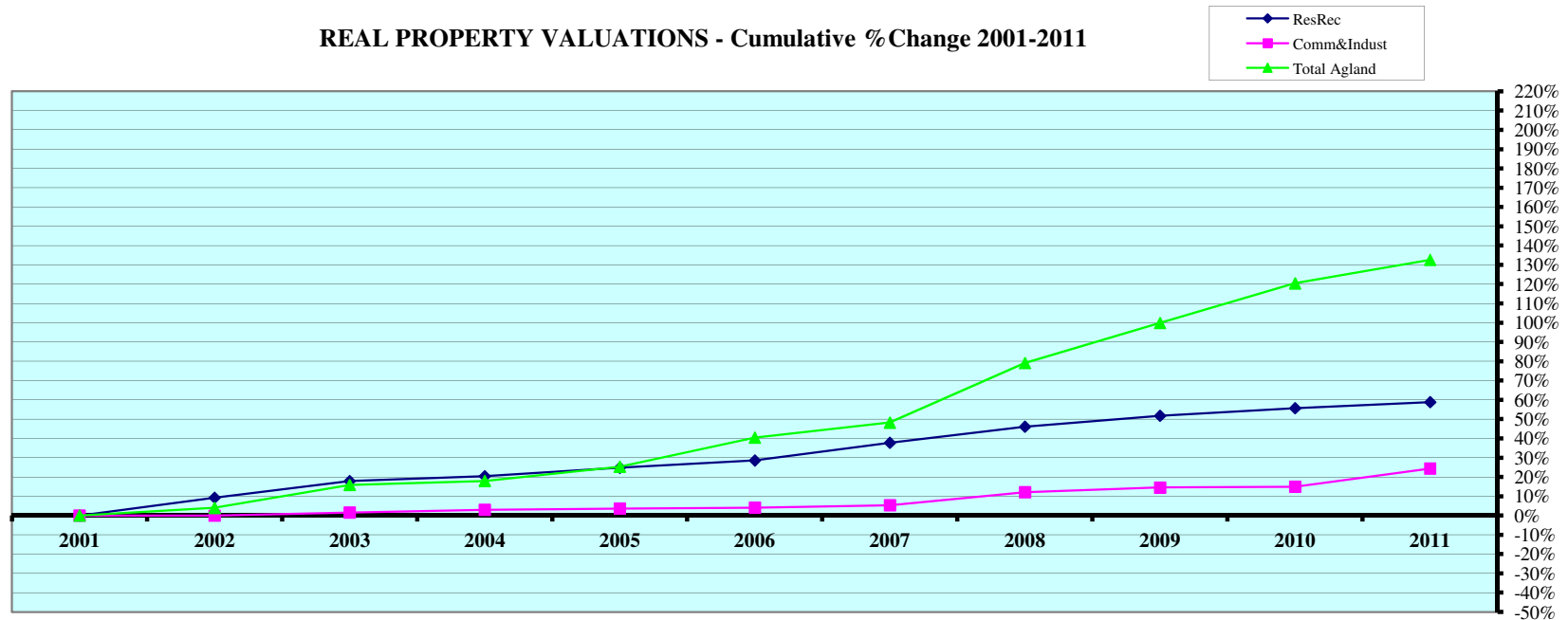


REAL PROPERTY VALUATIONS - Cumulative % Change 2001-2011



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	72,862,560	--	--	--	34,638,204	--	--	--	197,437,120	--	--	--
2002	79,603,370	6,740,810	9.25%	9.25%	34,619,199	-19,005	-0.05%	-0.05%	205,306,240	7,869,120	3.99%	3.99%
2003	85,891,181	6,287,811	7.90%	17.88%	35,180,584	561,385	1.62%	1.57%	228,735,085	23,428,845	11.41%	15.85%
2004	87,756,060	1,864,879	2.17%	20.44%	35,666,130	485,546	1.38%	2.97%	232,798,065	4,062,980	1.78%	17.91%
2005	90,937,006	3,180,946	3.62%	24.81%	35,887,445	221,315	0.62%	3.61%	247,423,615	14,625,550	6.28%	25.32%
2006	93,683,965	2,746,959	3.02%	28.58%	36,061,135	173,690	0.48%	4.11%	277,218,335	29,794,720	12.04%	40.41%
2007	100,370,120	6,686,155	7.14%	37.75%	36,481,600	420,465	1.17%	5.32%	292,624,455	15,406,120	5.56%	48.21%
2008	106,450,525	6,080,405	6.06%	46.10%	38,826,040	2,344,440	6.43%	12.09%	353,569,490	60,945,035	20.83%	79.08%
2009	110,576,375	4,125,850	3.88%	51.76%	39,662,649	836,609	2.15%	14.51%	394,555,505	40,986,015	11.59%	99.84%
2010	113,421,300	2,844,925	2.57%	55.66%	39,808,760	146,111	0.37%	14.93%	435,177,090	40,621,585	10.30%	120.41%
2011	115,722,435	2,301,135	2.03%	58.82%	43,083,420	3,274,660	8.23%	24.38%	459,237,725	24,060,635	5.53%	132.60%

Rate Annual %chg: Residential & Recreational **4.73%**

Commercial & Industrial **2.21%**

Agricultural Land **8.81%**

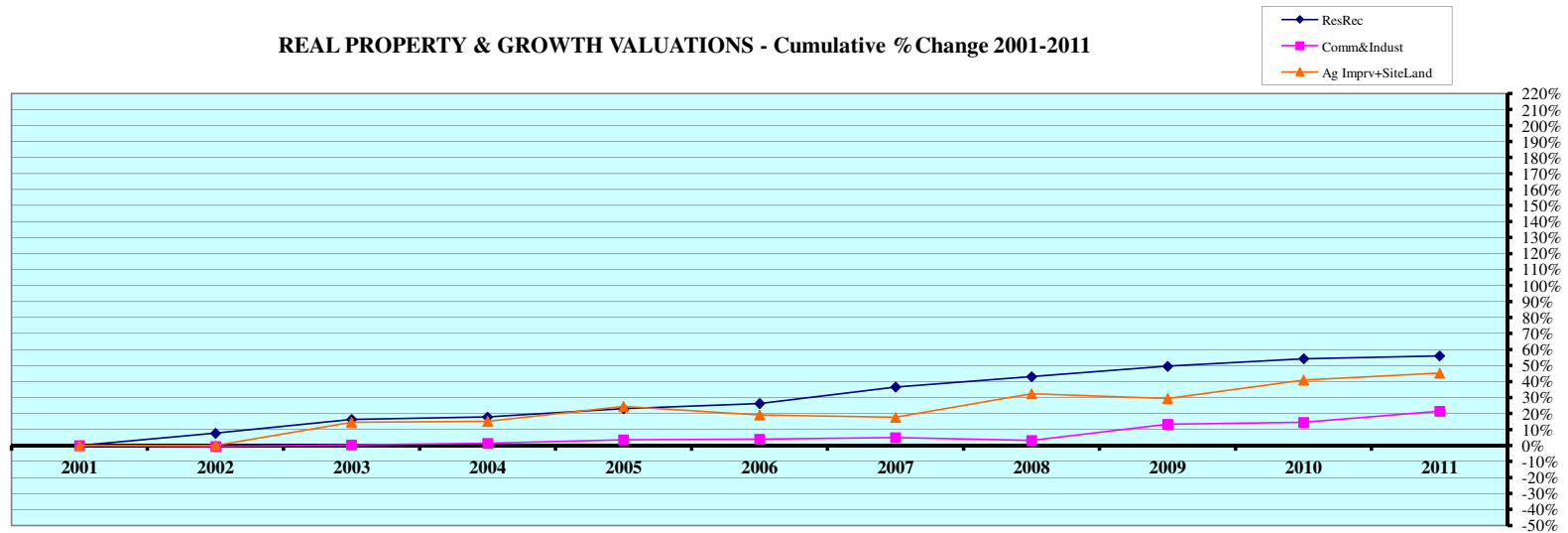
Cnty# **26**
County **DIXON**

FL area **4**

CHART 1 EXHIBIT 26B 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 ⁽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	72,862,560	1,424,144	1.95%	71,438,416	--	--	34,638,204	132,850	0.38%	34,505,354	--	--	
2002	79,603,370	1,164,775	1.46%	78,438,595	7.65%	7.65%	34,619,199	202,200	0.58%	34,416,999	-0.64%	-0.64%	
2003	85,891,181	1,131,975	1.32%	84,759,206	6.48%	16.33%	35,180,584	381,850	1.09%	34,798,734	0.52%	0.46%	
2004	87,756,060	1,871,569	2.13%	85,884,491	-0.01%	17.87%	35,666,130	546,450	1.53%	35,119,680	-0.17%	1.39%	
2005	90,937,006	1,258,675	1.38%	89,678,331	2.19%	23.08%	35,887,445	29,260	0.08%	35,858,185	0.54%	3.52%	
2006	93,683,965	1,696,135	1.81%	91,987,830	1.16%	26.25%	36,061,135	74,630	0.21%	35,986,505	0.28%	3.89%	
2007	100,370,120	835,563	0.83%	99,534,557	6.25%	36.61%	36,481,600	93,115	0.26%	36,388,485	0.91%	5.05%	
2008	106,450,525	2,205,655	2.07%	104,244,870	3.86%	43.07%	38,826,040	3,072,405	7.91%	35,753,635	-2.00%	3.22%	
2009	110,576,375	1,609,187	1.46%	108,967,188	2.36%	49.55%	39,662,649	415,887	1.05%	39,246,762	1.08%	13.30%	
2010	113,421,300	1,022,857	0.90%	112,398,443	1.65%	54.26%	39,808,760	133,460	0.34%	39,675,300	0.03%	14.54%	
2011	115,722,435	2,045,055	1.77%	113,677,380	0.23%	56.02%	43,083,420	996,830	2.31%	42,086,590	5.72%	21.50%	
Rate Ann%chg	4.73%			Resid & Rec. w/o growth			2.21%			C & I w/o growth			0.63%

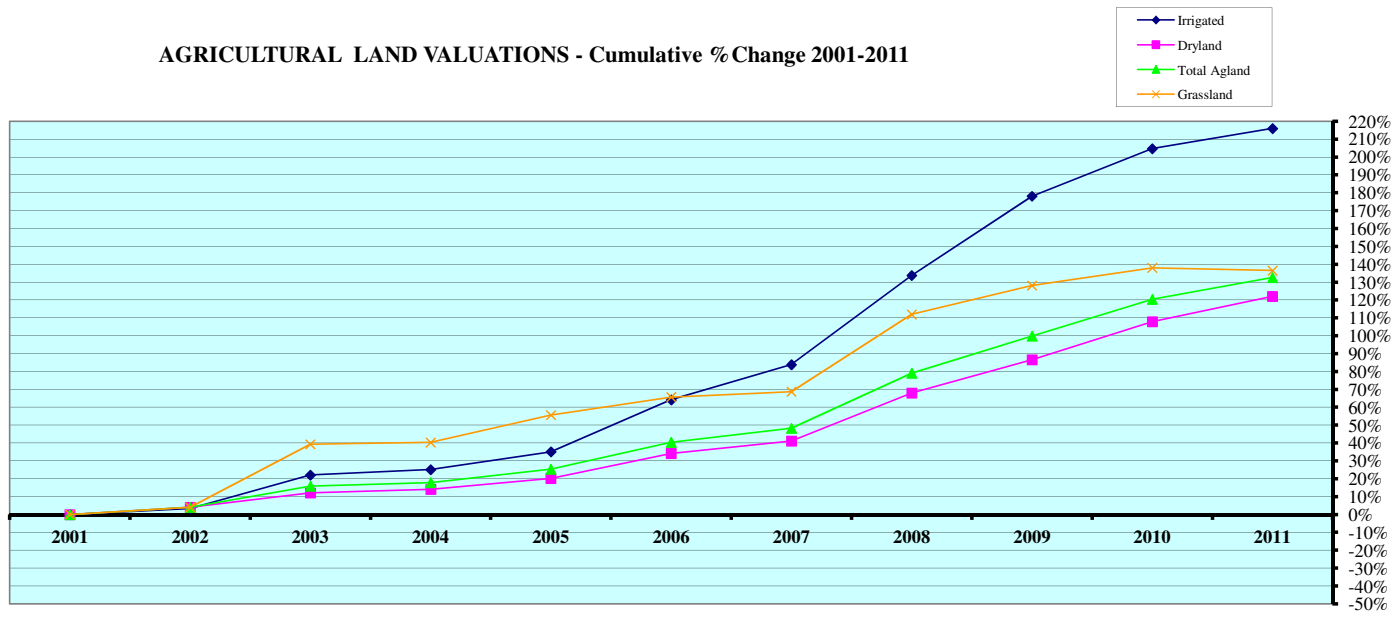
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutblgd & Farmsite Value	Ag Imprv&Site Total Value					
2001	25,398,375	11,321,789	36,720,164	651,155	1.77%	36,069,009	--	--
2002	25,606,265	11,644,760	37,251,025	500,760	1.34%	36,750,265	0.08%	0.08%
2003	30,799,070	11,602,360	42,401,430	350,195	0.83%	42,051,235	12.89%	14.52%
2004	31,116,860	11,604,310	42,721,170	444,840	1.04%	42,276,330	-0.30%	15.13%
2005	35,438,915	10,463,384	45,902,299	205,395	0.45%	45,696,904	6.97%	24.45%
2006	33,835,210	11,632,480	45,467,690	1,730,445	3.81%	43,737,245	-4.72%	19.11%
2007	33,392,083	12,537,305	45,929,388	2,734,996	5.95%	43,194,392	-5.00%	17.63%
2008	36,584,890	12,770,515	49,355,405	786,010	1.59%	48,569,395	5.75%	32.27%
2009	35,170,155	14,584,345	49,754,500	2,226,760	4.48%	47,527,740	-3.70%	29.43%
2010	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	4.01%	40.92%
2011	37,434,850	16,833,055	54,267,905	958,790	1.77%	53,309,115	1.14%	45.18%
Rate Ann%chg	3.96%	4.05%	3.98%	Ag Imprv+Site w/o growth			1.71%	

(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	18,893,355	--	--	--	158,422,495	--	--	--	19,905,910	--	--	--
2002	19,509,230	615,875	3.26%	3.26%	164,867,045	6,444,550	4.07%	4.07%	20,714,485	808,575	4.06%	4.06%
2003	23,066,910	3,557,680	18.24%	22.09%	177,501,745	12,634,700	7.66%	12.04%	27,735,405	7,020,920	33.89%	39.33%
2004	23,640,075	573,165	2.48%	25.12%	180,793,970	3,292,225	1.85%	14.12%	27,930,720	195,315	0.70%	40.31%
2005	25,517,245	1,877,170	7.94%	35.06%	190,496,100	9,702,130	5.37%	20.25%	30,977,065	3,046,345	10.91%	55.62%
2006	31,016,480	5,499,235	21.55%	64.17%	212,577,185	22,081,085	11.59%	34.18%	32,980,695	2,003,630	6.47%	65.68%
2007	34,735,960	3,719,480	11.99%	83.85%	223,654,670	11,077,485	5.21%	41.18%	33,584,795	604,100	1.83%	68.72%
2008	44,154,225	9,418,265	27.11%	133.70%	265,979,065	42,324,395	18.92%	67.89%	42,188,895	8,604,100	25.62%	111.94%
2009	52,538,955	8,384,730	18.99%	178.08%	295,689,685	29,710,620	11.17%	86.65%	45,410,925	3,222,030	7.64%	128.13%
2010	57,566,215	5,027,260	9.57%	204.69%	329,451,210	33,761,525	11.42%	107.96%	47,387,360	1,976,435	4.35%	138.06%
2011	59,697,730	2,131,515	3.70%	215.97%	351,687,085	22,235,875	6.75%	121.99%	47,072,835	-314,525	-0.66%	136.48%

Rate Ann.%chg: Irrigated **12.19%** Dryland **8.30%** Grassland **8.99%**

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					215,360	--	--	--	197,437,120	--	--	--
2002					215,480	120	0.06%	0.06%	205,306,240	7,869,120	3.99%	3.99%
2003	431,025	--	--	--	0	-215,480	-100.00%	-100.00%	228,735,085	23,428,845	11.41%	15.85%
2004	433,300	2,275	0.53%	0.53%	0	0	0	-100.00%	232,798,065	4,062,980	1.78%	17.91%
2005	433,205	-95	-0.02%	0.51%	0	0	0	-100.00%	247,423,615	14,625,550	6.28%	25.32%
2006	643,975	210,770	48.65%	49.41%	0	0	0	-100.00%	277,218,335	29,794,720	12.04%	40.41%
2007	649,030	5,055	0.78%	50.58%	0	0	0		292,624,455	15,406,120	5.56%	48.21%
2008	1,247,305	598,275	92.18%	189.38%	0	0	0		353,569,490	60,945,035	20.83%	79.08%
2009	915,940	-331,365	-26.57%	112.50%	0	0	0		394,555,505	40,986,015	11.59%	99.84%
2010	772,305	-143,635	-15.68%	79.18%	0	0	0		435,177,090	40,621,585	10.30%	120.41%
2011	774,075	1,770	0.23%	79.59%	6,000	6,000			459,237,725	24,060,635	5.53%	132.60%

Cnty# **26** FL area **4** Rate Ann.%chg: Total Agric Land **8.81%**
 County **DIXON**

(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)⁽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	18,633,195	19,893	937		0.00%	159,000,405	194,152	819		0.00%	19,910,395	60,849	327		0.00%
2002	19,663,680	20,175	975	4.06%	4.06%	164,776,765	193,441	852	4.03%	4.03%	20,703,255	60,871	340	3.98%	3.98%
2003	23,074,445	19,764	1,168	19.79%	24.65%	177,339,255	193,523	916	7.51%	11.84%	27,850,330	60,698	459	35.00%	40.37%
2004	23,640,075	19,768	1,196	2.39%	27.63%	180,791,265	193,195	936	2.16%	14.26%	27,930,715	60,302	463	0.91%	41.65%
2005	25,201,225	20,684	1,218	1.88%	30.03%	190,727,145	192,433	991	5.91%	21.02%	31,012,620	60,162	515	11.29%	57.64%
2006	31,016,485	23,334	1,329	9.10%	41.86%	212,541,615	190,925	1,113	12.32%	35.92%	33,016,825	59,067	559	8.44%	70.94%
2007	34,566,955	24,273	1,424	7.13%	51.98%	224,035,255	190,174	1,178	5.82%	43.84%	33,657,710	58,881	572	2.26%	74.81%
2008	43,489,710	25,713	1,691	18.77%	80.51%	266,530,085	189,801	1,404	19.20%	71.46%	42,217,365	57,571	733	28.29%	124.25%
2009	52,242,180	27,232	1,918	13.42%	104.74%	295,976,830	190,965	1,550	10.37%	89.24%	45,391,460	56,656	801	9.25%	145.01%
2010	57,121,520	27,831	2,052	6.99%	119.04%	329,921,290	190,857	1,729	11.53%	111.07%	47,388,550	56,937	832	3.89%	154.53%
2011	60,973,590	28,461	2,142	4.38%	128.64%	352,482,045	190,809	1,847	6.86%	125.56%	47,364,630	56,396	840	0.91%	156.84%

Rate Annual %chg Average Value/Acre: 8.62%

8.47%

9.89%

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						216,860	9,794	22			197,760,855	284,689	695		0.00%
2002						215,440	9,742	22	0.00%		205,359,140	284,229	723	4.03%	4.03%
2003						0	0				228,694,470	283,754	806	11.48%	15.97%
2004	433,510	9,765	44	n/a	n/a	0	0		n/a	n/a	232,795,565	283,029	823	2.05%	18.35%
2005	433,205	9,759	44	-0.01%	n/a	0	0			n/a	247,374,195	283,038	874	6.26%	25.76%
2006	643,980	9,732	66	49.07%	n/a	0	0			n/a	277,218,905	283,057	979	12.06%	40.92%
2007	651,805	9,667	67	1.90%	n/a	0	0			n/a	292,911,725	282,994	1,035	5.68%	48.93%
2008	1,248,285	9,619	130	92.46%	n/a	0	0			n/a	353,485,445	282,703	1,250	20.80%	79.91%
2009	920,470	7,805	118	-9.12%	n/a	0	0			n/a	394,530,940	282,658	1,396	11.63%	100.83%
2010	772,780	7,150	108	-8.36%	n/a	0	0			n/a	435,204,140	282,775	1,539	10.26%	121.45%
2011	804,075	7,013	115	6.09%	n/a	0	0			n/a	461,624,340	282,678	1,633	6.11%	134.97%

26
DIXON

FL area 4

Rate Annual %chg Average Value/Acre: 8.92%

(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
6,000	DIXON	38,227,773	1,304,508	1,179,739	114,444,520	16,075,480	27,007,940	1,277,915	459,237,725	37,434,850	16,833,055	0	713,023,505
	cntly sector/value % of total value:	5.36%	0.18%	0.17%	16.05%	2.25%	3.79%	0.18%	64.41%	5.25%	2.36%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	661,544	3,403	34,984	9,125,245	795,290	0	0	57,610	0	19,880	0	10,697,956
6.28%	%sector of county sector	1.73%	0.26%	2.97%	7.97%	4.95%			0.01%		0.12%		1.50%
	%sector of municipality	6.18%	0.03%	0.33%	85.30%	7.43%			0.54%		0.19%		100.00%
166	CONCORD	316,957	0	0	2,874,885	43,495	0	0	0	0	0	0	3,235,337
2.77%	%sector of county sector	0.83%			2.51%	0.27%							0.45%
	%sector of municipality	9.80%			88.86%	1.34%							100.00%
87	DIXON	281,321	5,862	60,265	1,465,490	933,620	0	0	0	0	0	0	2,746,558
1.45%	%sector of county sector	0.74%	0.45%	5.11%	1.28%	5.81%							0.39%
	%sector of municipality	10.24%	0.21%	2.19%	53.36%	33.99%							100.00%
840	EMERSON	262,483	111,607	19,184	8,272,205	1,328,615	0	0	23,065	0	0	0	10,017,159
14.00%	%sector of county sector	0.69%	8.56%	1.63%	7.23%	8.26%			0.01%				1.40%
	%sector of municipality	2.62%	1.11%	0.19%	82.58%	13.26%			0.23%				100.00%
94	MARTINSBURG	28,870	348	86	1,669,085	31,185	0	0	0	0	0	0	1,729,574
1.57%	%sector of county sector	0.08%	0.03%	0.01%	1.46%	0.19%							0.24%
	%sector of municipality	1.67%	0.02%	0.00%	96.50%	1.80%							100.00%
76	MASKELL	10,678	0	0	1,179,270	186,095	0	0	49,080	85,580	0	0	1,510,703
1.27%	%sector of county sector	0.03%			1.03%	1.16%			0.01%	0.23%			0.21%
	%sector of municipality	0.71%			78.06%	12.32%			3.25%	5.66%			100.00%
325	NEWCASTLE	108,419	0	0	5,761,705	592,800	0	0	0	0	0	0	6,462,924
5.42%	%sector of county sector	0.28%			5.03%	3.69%							0.91%
	%sector of municipality	1.68%			89.15%	9.17%							100.00%
961	PONCA	435,533	141,009	12,776	25,882,005	3,225,090	0	0	630	0	12,015	0	29,709,058
16.02%	%sector of county sector	1.14%	10.81%	1.08%	22.62%	20.06%			0.00%		0.07%		4.17%
	%sector of municipality	1.47%	0.47%	0.04%	87.12%	10.86%			0.00%	10.86%	0.04%		100.00%
1451	WAKEFIELD	4,427,498	175,657	25,854	20,912,040	5,203,160	8,559,915	0	0	0	0	0	39,304,124
24.18%	%sector of county sector	11.58%	13.47%	2.19%	18.27%	32.37%	31.69%						5.51%
	%sector of municipality	11.26%	0.45%	0.07%	53.21%	13.24%	21.78%						100.00%
73	WATERBURY	107,561	6,866	42,816	973,790	118,355	0	0	0	0	0	0	1,249,388
1.22%	%sector of county sector	0.28%	0.53%	3.63%	0.85%	0.74%							0.18%
	%sector of municipality	8.61%	0.55%	3.43%	77.94%	9.47%							100.00%
4,450	Total Municipalities	6,640,864	444,752	195,965	78,115,720	12,457,705	8,559,915	0	130,385	85,580	31,895	0	106,662,781
74.17%	%all municip.sect of cnty	17.37%	34.09%	16.61%	68.26%	77.50%	31.69%		0.03%	0.23%	0.19%		14.96%

Cnty#	County
26	DIXON

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	4
---------	---

CHART 5

EXHIBIT

26B

Page 5