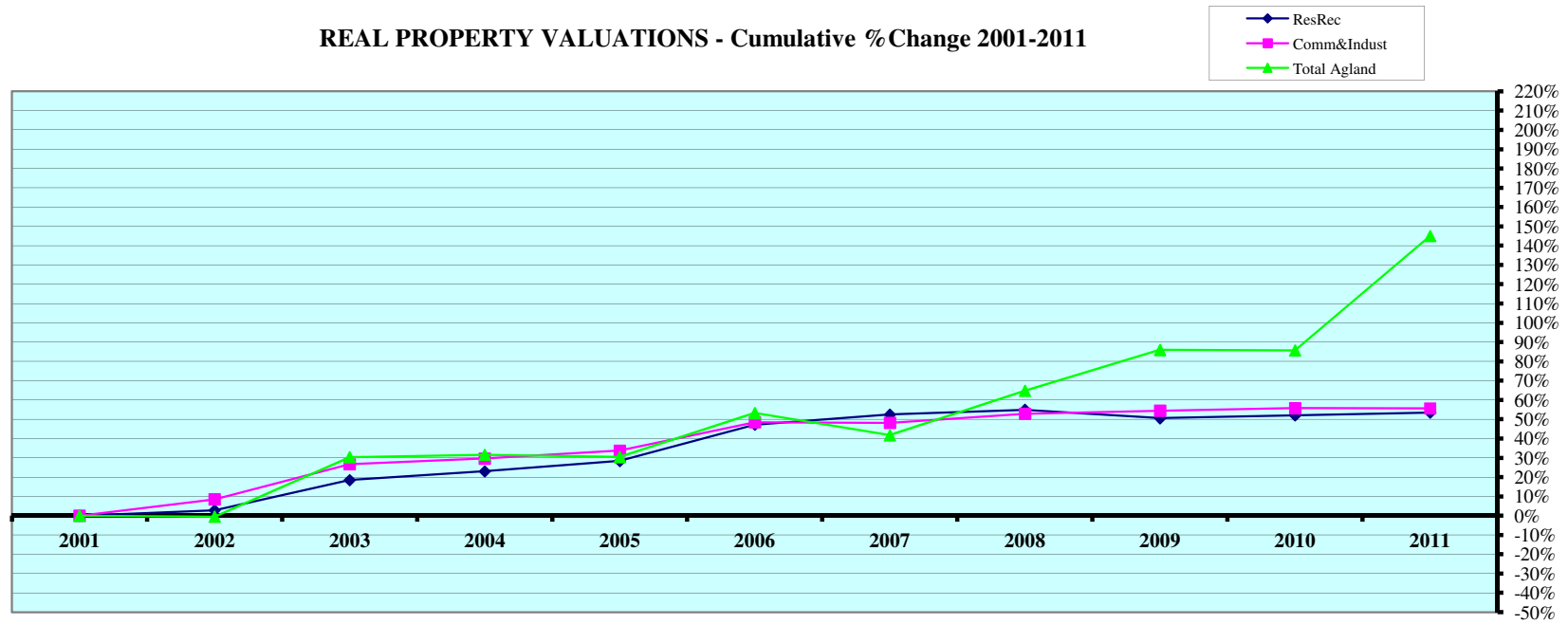


REAL PROPERTY VALUATIONS - Cumulative % Change 2001-2011



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	8,069,709,826	--	--	--	2,961,484,470	--	--	--	295,058,383	--	--	--
2002	8,299,169,067	229,459,241	2.84%	2.84%	3,213,472,067	251,987,597	8.51%	8.51%	293,745,101	-1,313,282	-0.45%	-0.45%
2003	9,562,425,189	1,263,256,122	15.22%	18.50%	3,752,526,143	539,054,076	16.77%	26.71%	384,676,788	90,931,687	30.96%	30.37%
2004	9,925,900,901	363,475,712	3.80%	23.00%	3,839,323,787	86,797,644	2.31%	29.64%	388,150,784	3,473,996	0.90%	31.55%
2005	10,359,364,462	433,463,561	4.37%	28.37%	3,962,092,279	122,768,492	3.20%	33.79%	384,758,451	-3,392,333	-0.87%	30.40%
2006	11,878,778,724	1,519,414,262	14.67%	47.20%	4,395,949,794	433,857,515	10.95%	48.44%	452,089,015	67,330,564	17.50%	53.22%
2007	12,300,635,710	421,856,986	3.55%	52.43%	4,387,573,939	-8,375,855	-0.19%	48.15%	418,181,785	-33,907,230	-7.50%	41.73%
2008	12,498,157,675	197,521,965	1.61%	54.88%	4,526,411,570	138,837,631	3.16%	52.84%	486,146,375	67,964,590	16.25%	64.76%
2009	12,154,404,900	-343,752,775	-2.75%	50.62%	4,574,088,900	47,677,330	1.05%	54.45%	548,663,700	62,517,325	12.86%	85.95%
2010	12,269,636,272	115,231,372	0.95%	52.05%	4,613,036,254	38,947,354	0.85%	55.77%	547,846,400	-817,300	-0.15%	85.67%
2011	12,387,680,348	118,044,076	0.96%	53.51%	4,609,183,301	-3,852,953	-0.08%	55.64%	722,916,600	175,070,200	31.96%	145.01%

Rate Annual %chg: Residential & Recreational **4.38%** Commercial & Industrial **4.52%** Agricultural Land **9.37%**

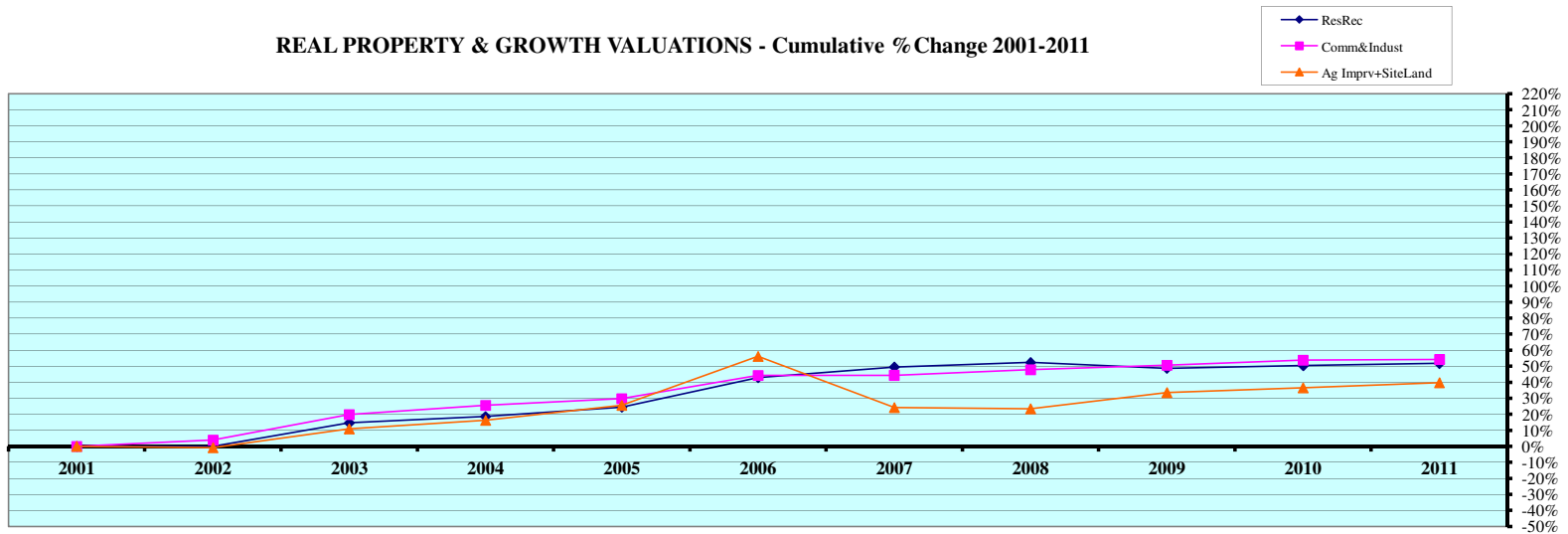
Cnty# **55**
County **LANCASTER**

FL area **8**

CHART 1 EXHIBIT 55B 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: 2001 - 2011 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2012

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	8,069,709,826	241,204,034	2.99%	7,828,505,792	--	--	2,961,484,470	163,777,108	5.53%	2,797,707,362	--	--
2002	8,299,169,067	231,291,348	2.79%	8,067,877,719	-0.02%	-0.02%	3,213,472,067	136,412,590	4.25%	3,077,059,477	3.90%	3.90%
2003	9,562,425,189	307,405,121	3.21%	9,255,020,068	11.52%	14.69%	3,752,526,143	204,875,024	5.46%	3,547,651,119	10.40%	19.79%
2004	9,925,900,901	350,997,311	3.54%	9,574,903,590	0.13%	18.65%	3,839,323,787	119,393,572	3.11%	3,719,930,215	-0.87%	25.61%
2005	10,359,364,462	318,240,363	3.07%	10,041,124,099	1.16%	24.43%	3,962,092,279	120,867,583	3.05%	3,841,224,696	0.05%	29.71%
2006	11,878,778,724	345,967,387	2.91%	11,532,811,337	11.33%	42.91%	4,395,949,794	125,533,139	2.86%	4,270,416,655	7.78%	44.20%
2007	12,300,635,710	236,945,043	1.93%	12,063,690,667	1.56%	49.49%	4,387,573,939	112,190,306	2.56%	4,275,383,633	-2.74%	44.37%
2008	12,498,157,675	201,382,699	1.61%	12,296,774,976	-0.03%	52.38%	4,526,411,570	149,213,971	3.30%	4,377,197,599	-0.24%	47.80%
2009	12,154,404,900	152,668,214	1.26%	12,001,736,686	-3.97%	48.73%	4,574,088,900	111,116,094	2.43%	4,462,972,806	-1.40%	50.70%
2010	12,269,636,272	133,299,809	1.09%	12,136,336,463	-0.15%	50.39%	4,613,036,254	60,095,754	1.30%	4,552,940,500	-0.46%	53.74%
2011	12,387,680,348	142,137,686	1.15%	12,245,542,662	-0.20%	51.75%	4,609,183,301	40,632,444	0.88%	4,568,550,857	-0.96%	54.27%
Rate Ann%chg	4.38%		Resid & Rec. w/o growth		2.13%		4.52%		C & I w/o growth		1.55%	

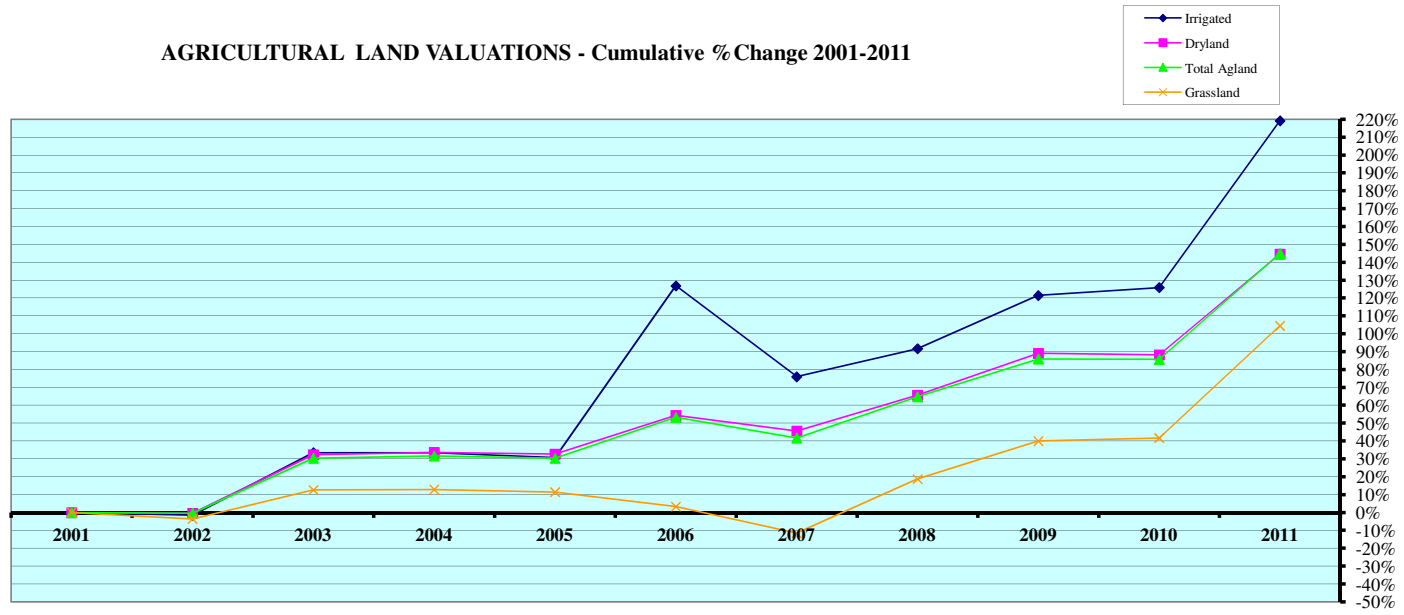
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2001	257,832,907	38,204,890	296,037,797	19,706,411	6.66%	276,331,386	--	--
2002	268,351,854	39,130,426	307,482,280	13,755,397	4.47%	293,726,883	-0.78%	-0.78%
2003	282,916,846	61,399,773	344,316,619	16,081,786	4.67%	328,234,833	6.75%	10.88%
2004	295,742,160	63,258,398	359,000,558	15,029,448	4.19%	343,971,110	-0.10%	16.19%
2005	324,380,967	65,294,645	389,675,612	17,550,594	4.50%	372,125,018	3.66%	25.70%
2006	446,883,652	33,874,341	480,757,993	18,576,398	3.86%	462,181,595	18.61%	56.12%
2007	360,020,201	23,894,177	383,914,378	15,996,864	4.17%	367,917,514	-23.47%	24.28%
2008	347,695,858	29,954,363	377,650,221	12,234,909	3.24%	365,415,312	-4.82%	23.44%
2009	379,720,000	25,277,800	404,997,800	9,451,067	2.33%	395,546,733	4.74%	33.61%
2010	390,083,000	24,578,700	414,661,700	10,618,977	2.56%	404,042,723	-0.24%	36.48%
2011	328,297,000	96,004,000	424,301,000	10,618,977	2.50%	413,682,023	-0.24%	39.74%
Rate Ann%chg	2.45%	9.65%	3.67%	Ag Imprv+Site w/o growth			0.41%	

(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

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	14,793,696	--	--	--	251,178,320	--	--	--	28,076,751	--	--	--
2002	14,568,756	-224,940	-1.52%	-1.52%	250,086,157	-1,092,163	-0.43%	-0.43%	27,070,296	-1,006,455	-3.58%	-3.58%
2003	19,747,339	5,178,583	35.55%	33.48%	332,296,776	82,210,619	32.87%	32.30%	31,619,391	4,549,095	16.80%	12.62%
2004	19,746,638	-701	0.00%	33.48%	335,690,377	3,393,601	1.02%	33.65%	31,695,258	75,867	0.24%	12.89%
2005	19,347,176	-399,462	-2.02%	30.78%	333,118,919	-2,571,458	-0.77%	32.62%	31,286,634	-408,624	-1.29%	11.43%
2006	33,554,934	14,207,758	73.44%	126.82%	387,503,485	54,384,566	16.33%	54.27%	29,016,331	-2,270,303	-7.26%	3.35%
2007	26,030,741	-7,524,193	-22.42%	75.96%	365,544,380	-21,959,105	-5.67%	45.53%	24,836,175	-4,180,156	-14.41%	-11.54%
2008	28,350,612	2,319,871	8.91%	91.64%	415,913,578	50,369,198	13.78%	65.58%	33,340,675	8,504,500	34.24%	18.75%
2009	32,757,736	4,407,124	15.55%	121.43%	474,781,091	58,867,513	14.15%	89.02%	39,294,630	5,953,955	17.86%	39.95%
2010	33,412,915	655,179	2.00%	125.86%	472,830,316	-1,950,775	-0.41%	88.24%	39,775,390	480,760	1.22%	41.67%
2011	47,213,106	13,800,191	41.30%	219.14%	614,469,577	141,639,261	29.96%	144.63%	57,404,893	17,629,503	44.32%	104.46%

Rate Ann.%chg: Irrigated **12.30%** Dryland **9.36%** Grassland **7.41%**

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					1,009,616	--	--	--	295,058,383	--	--	--
2002					2,019,892	1,010,276	100.07%	100.07%	293,745,101	-1,313,282	-0.45%	-0.45%
2003	1,013,282	--	--	--	0	-2,019,892	-100.00%	-100.00%	384,676,788	90,931,687	30.96%	30.37%
2004	1,018,511	5,229	0.52%	0.52%	0	0		-100.00%	388,150,784	3,473,996	0.90%	31.55%
2005	1,005,722	-12,789	-1.26%	-0.75%	0	0		-100.00%	384,758,451	-3,392,333	-0.87%	30.40%
2006	2,014,265	1,008,543	100.28%	98.79%	0	0		-100.00%	452,089,015	67,330,564	17.50%	53.22%
2007	1,770,489	-243,776	-12.10%	74.73%	0	0			418,181,785	-33,907,230	-7.50%	41.73%
2008	1,763,489	-7,000	-0.40%	74.04%	6,778,021	6,778,021			486,146,375	67,964,590	16.25%	64.76%
2009	1,830,243	66,754	3.79%	80.63%	0	-6,778,021	-100.00%		548,663,700	62,517,325	12.86%	85.95%
2010	1,827,779	-2,464	-0.13%	80.38%	0	0			547,846,400	-817,300	-0.15%	85.67%
2011	1,849,124	21,345	1.17%	82.49%	1,979,900	1,979,900			722,916,600	175,070,200	31.96%	145.01%

Cnty# **55**
County **LANCASTER**

FL area **8**

Rate Ann.%chg: Total Agric Land **9.37%**

(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	14,729,791	14,541	1,013		0.00%	251,144,085	305,678	822		0.00%	27,812,119	75,771	367		0.00%
2002	14,555,886	14,364	1,013	0.00%	0.00%	249,122,312	311,931	799	-2.80%	-2.80%	28,060,244	76,435	367	0.00%	0.00%
2003	19,708,702	14,309	1,377	35.93%	35.93%	330,608,157	311,381	1,062	32.92%	29.20%	31,629,852	76,445	414	12.81%	12.81%
2004	19,677,295	14,288	1,377	0.02%	35.96%	330,156,321	310,344	1,064	0.17%	29.42%	31,746,827	76,688	414	-0.01%	12.80%
2005	19,571,170	14,212	1,377	-0.01%	35.94%	330,012,292	309,480	1,066	0.24%	29.73%	31,737,445	76,619	414	0.06%	12.87%
2006	33,750,660	16,129	2,093	51.96%	106.57%	392,436,578	305,101	1,286	20.62%	56.48%	28,815,613	60,591	476	14.81%	29.59%
2007	26,148,297	15,742	1,661	-20.62%	63.98%	360,586,013	299,389	1,204	-6.36%	46.52%	26,261,683	58,789	447	-6.07%	21.72%
2008	28,379,640	15,542	1,826	9.93%	80.25%	423,932,584	293,847	1,443	19.78%	75.51%	33,515,557	55,501	604	35.18%	64.54%
2009	32,789,030	15,364	2,134	16.88%	110.68%	474,929,803	294,089	1,615	11.94%	96.46%	38,700,397	56,834	681	12.76%	85.54%
2010	32,588,653	15,262	2,135	0.06%	110.79%	473,565,260	293,779	1,612	-0.18%	96.10%	39,601,221	57,993	683	0.28%	86.07%
2011	47,130,272	17,971	2,623	22.82%	158.90%	615,699,479	293,092	2,101	30.32%	155.56%	57,104,875	56,980	1,002	46.76%	173.08%

Rate Annual %chg Average Value/Acre:

9.98%

9.84%

10.57%

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						1,080,162	12,717	85			294,766,157	408,708	721		0.00%
2002						1,082,960	12,745	85	0.00%		292,821,402	415,475	705	-2.22%	-2.22%
2003						1,086,978	12,955	84	-1.18%		383,033,689	415,089	923	30.92%	28.02%
2004	1,090,594	12,952	84	n/a	n/a	0	0		n/a	n/a	382,671,037	414,271	924	0.08%	28.12%
2005	1,074,079	12,963	83	-1.60%	n/a	0	0		n/a	n/a	382,394,986	413,274	925	0.17%	28.33%
2006	2,015,653	25,228	80	-3.57%	n/a	0	0		n/a	n/a	457,018,504	407,049	1,123	21.34%	55.72%
2007	1,841,443	24,571	75	-6.20%	n/a	0	0		n/a	n/a	414,837,436	398,492	1,041	-7.28%	44.39%
2008	1,763,040	23,573	75	-0.20%	n/a	0	0		n/a	n/a	487,590,821	388,464	1,255	20.57%	74.09%
2009	1,810,171	24,174	75	0.12%	n/a	0	0		n/a	n/a	548,229,401	390,460	1,404	11.86%	94.74%
2010	1,831,866	24,327	75	0.56%	n/a	0	0		n/a	n/a	547,587,000	391,360	1,399	-0.35%	94.06%
2011	1,850,474	24,680	75	-0.43%	n/a	0	0		n/a	n/a	721,785,100	392,722	1,838	31.35%	154.91%

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LANCASTER

FL area **8**

Rate Annual %chg Average Value/Acre:

9.81%

(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
285,407	LANCASTER	626,194,089	104,484,901	147,055,701	12,387,680,348	4,609,183,301	0	0	722,916,600	328,297,000	96,004,000	0	19,021,815,940
	cnty sector/value % of total value:	3.29%	0.55%	0.77%	65.12%	24.23%			3.80%	1.73%	0.50%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
719	BENNET	185,758	209,013	28,496	37,254,500	2,649,300	0	0	0	0	0	0	40,327,067
0.25%	%sector of county sector	0.03%	0.20%	0.02%	0.30%	0.06%							0.21%
	%sector of municipality	0.46%	0.52%	0.07%	92.38%	6.57%							100.00%
154	DAVEY	57,044	53,036	8,551	6,675,900	890,000	0	0	0	0	0	0	7,684,531
0.05%	%sector of county sector	0.01%	0.05%	0.01%	0.05%	0.02%							0.04%
	%sector of municipality	0.74%	0.69%	0.11%	86.87%	11.58%							100.00%
190	DENTON	120,192	169,085	490,100	8,186,600	845,600	0	0	0	0	0	0	9,811,577
0.07%	%sector of county sector	0.02%	0.16%	0.33%	0.07%	0.02%							0.05%
	%sector of municipality	1.23%	1.72%	5.00%	83.44%	8.62%							100.00%
590	FIRTH	360,151	166,420	355,923	21,105,200	3,423,900	0	0	0	0	0	0	25,411,594
0.21%	%sector of county sector	0.06%	0.16%	0.24%	0.17%	0.07%							0.13%
	%sector of municipality	1.42%	0.65%	1.40%	83.05%	13.47%							100.00%
213	HALLAM	522,139	79,248	10,972	11,304,000	2,823,600	0	0	0	0	0	0	14,739,959
0.07%	%sector of county sector	0.08%	0.08%	0.01%	0.09%	0.06%							0.08%
	%sector of municipality	3.54%	0.54%	0.07%	76.69%	19.16%							100.00%
1,657	HICKMAN	479,131	426,542	1,133,022	81,822,700	4,084,850	0	0	0	0	0	0	87,946,245
0.58%	%sector of county sector	0.08%	0.41%	0.77%	0.66%	0.09%							0.46%
	%sector of municipality	0.54%	0.49%	1.29%	93.04%	4.64%							100.00%
258,379	LINCOLN	520,192,916	71,759,644	89,215,643	10,737,612,748	4,476,953,562	0	0	118,500	0	464,400	0	15,896,317,413
90.53%	%sector of county sector	83.07%	68.68%	60.67%	86.68%	97.13%			0.02%		0.48%		83.57%
	%sector of municipality	3.27%	0.45%	0.56%	67.55%	28.16%			0.00%		0.00%		100.00%
382	MALCOLM	329,271	78,059	12,586	16,561,400	1,456,700	0	0	0	0	0	0	18,438,016
0.13%	%sector of county sector	0.05%	0.07%	0.01%	0.13%	0.03%							0.10%
	%sector of municipality	1.79%	0.42%	0.07%	89.82%	7.90%							100.00%
256	PANAMA	25,757	82,106	11,671	11,151,700	899,900	0	0	0	0	0	0	12,171,134
0.09%	%sector of county sector	0.00%	0.08%	0.01%	0.09%	0.02%							0.06%
	%sector of municipality	0.21%	0.67%	0.10%	91.62%	7.39%							100.00%
167	RAYMOND	420,888	110,639	251,800	7,187,800	612,400	0	0	0	0	0	0	8,583,527
0.06%	%sector of county sector	0.07%	0.11%	0.17%	0.06%	0.01%							0.05%
	%sector of municipality	4.90%	1.29%	2.93%	83.74%	7.13%							100.00%
220	ROCA	78,253	64,336	358,359	9,501,600	1,236,900	0	0	0	0	0	0	11,239,448
0.08%	%sector of county sector	0.01%	0.06%	0.24%	0.08%	0.03%							0.06%
	%sector of municipality	0.70%	0.57%	3.19%	84.54%	11.00%							100.00%
142	SPRAGUE	5,763	60,312	9,724	6,438,300	400,900	0	0	0	0	0	0	6,914,999
0.05%	%sector of county sector	0.00%	0.06%	0.01%	0.05%	0.01%							0.04%
	%sector of municipality	0.08%	0.87%	0.14%	93.11%	5.80%							100.00%
3277	WAVERLY	17,606,076	488,695	742,682	154,481,000	39,789,085	0	0	0	0	0	0	213,107,538
1.15%	%sector of county sector	2.81%	0.47%	0.51%	1.25%	0.86%							1.12%
	%sector of municipality	8.26%	0.23%	0.35%	72.49%	18.67%							100.00%
266,346	Total Municipalities	540,383,339	73,747,135	92,629,529	11,109,283,448	4,536,066,697	0	0	118,500	0	464,400	0	16,352,693,048
93.32%	%all municip.sect of cnty	86.30%	70.58%	62.99%	89.68%	98.41%			0.02%		0.48%		85.97%

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

Cnty#	County
55	LANCASTER

FL area	8
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CHART 5

EXHIBIT

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