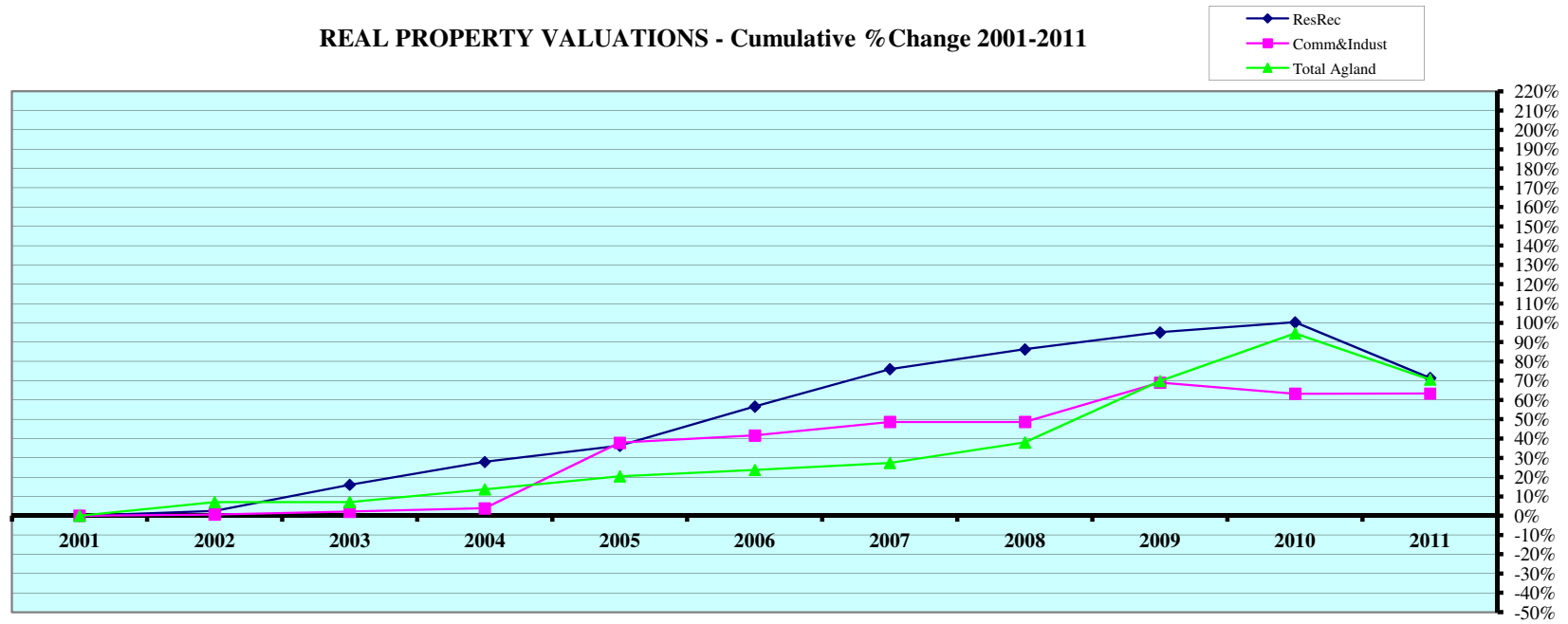


### REAL PROPERTY VALUATIONS - Cumulative % Change 2001-2011



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	2,372,059	--	--	--	295,722	--	--	--	77,267,442	--	--	--
2002	2,429,987	57,928	2.44%	2.44%	297,657	1,935	0.65%	0.65%	82,730,412	5,462,970	7.07%	7.07%
2003	2,752,687	322,700	13.28%	16.05%	301,903	4,246	1.43%	2.09%	82,729,506	-906	0.00%	7.07%
2004	3,033,556	280,869	10.20%	27.89%	307,105	5,202	1.72%	3.85%	87,806,732	5,077,226	6.14%	13.64%
2005	3,231,655	198,099	6.53%	36.24%	407,539	100,434	32.70%	37.81%	93,024,398	5,217,666	5.94%	20.39%
2006	3,714,298	482,643	14.93%	56.59%	418,709	11,170	2.74%	41.59%	95,568,055	2,543,657	2.73%	23.68%
2007	4,174,906	460,608	12.40%	76.00%	439,514	20,805	4.97%	48.62%	98,420,915	2,852,860	2.99%	27.38%
2008	4,417,895	242,989	5.82%	86.25%	439,514	0	0.00%	48.62%	106,608,569	8,187,654	8.32%	37.97%
2009	4,627,155	209,260	4.74%	95.07%	499,845	60,331	13.73%	69.03%	131,198,316	24,589,747	23.07%	69.80%
2010	4,750,090	122,935	2.66%	100.25%	482,669	-17,176	-3.44%	63.22%	150,319,202	19,120,886	14.57%	94.54%
2011	4,065,845	-684,245	-14.40%	71.41%	483,005	336	0.07%	63.33%	131,824,344	-18,494,858	-12.30%	70.61%

Rate Annual %chg: Residential & Recreational 5.54%

Commercial & Industrial 5.03%

Agricultural Land 5.49%

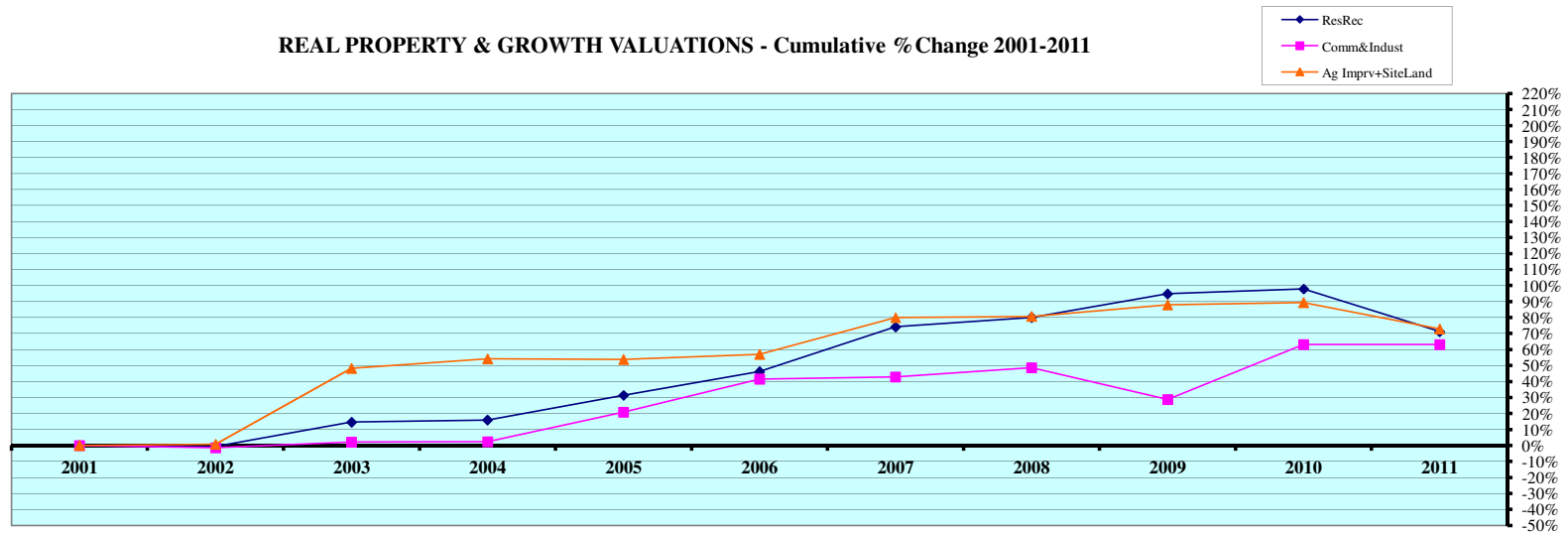
Cnty# 60  
County MCPHERSON

FL area 2

CHART 1 EXHIBIT 60B 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	2,372,059	83,157	3.51%	2,288,902	--	--	295,722	0	0.00%	295,722	--	--
2002	2,429,987	69,850	2.87%	2,360,137	-0.50%	-0.50%	297,657	6,000	2.02%	291,657	-1.37%	-1.37%
2003	2,752,687	34,050	1.24%	2,718,637	11.88%	14.61%	301,903	0	0.00%	301,903	1.43%	2.09%
2004	3,033,556	283,997	9.36%	2,749,559	-0.11%	15.91%	307,105	4,500	1.47%	302,605	0.23%	2.33%
2005	3,231,655	115,282	3.57%	3,116,373	2.73%	31.38%	407,539	50,000	12.27%	357,539	16.42%	20.90%
2006	3,714,298	246,096	6.63%	3,468,202	7.32%	46.21%	418,709	0	0.00%	418,709	2.74%	41.59%
2007	4,174,906	42,669	1.02%	4,132,237	11.25%	74.20%	439,514	16,775	3.82%	422,739	0.96%	42.95%
2008	4,417,895	145,836	3.30%	4,272,059	2.33%	80.10%	439,514	0	0.00%	439,514	0.00%	48.62%
2009	4,627,155	5,625	0.12%	4,621,530	4.61%	94.83%	499,845	119,250	23.86%	380,595	-13.41%	28.70%
2010	4,750,090	56,880	1.20%	4,693,210	1.43%	97.85%	482,669	0	0.00%	482,669	-3.44%	63.22%
2011	4,065,845	4,453	0.11%	4,061,392	-14.50%	71.22%	483,005	336	0.07%	482,669	0.00%	63.22%
Rate Ann%chg	5.54%						2.64%					
	Resid & Rec. w/o growth						C & I w/o growth					
	5.54%						5.03%					
							0.36%					

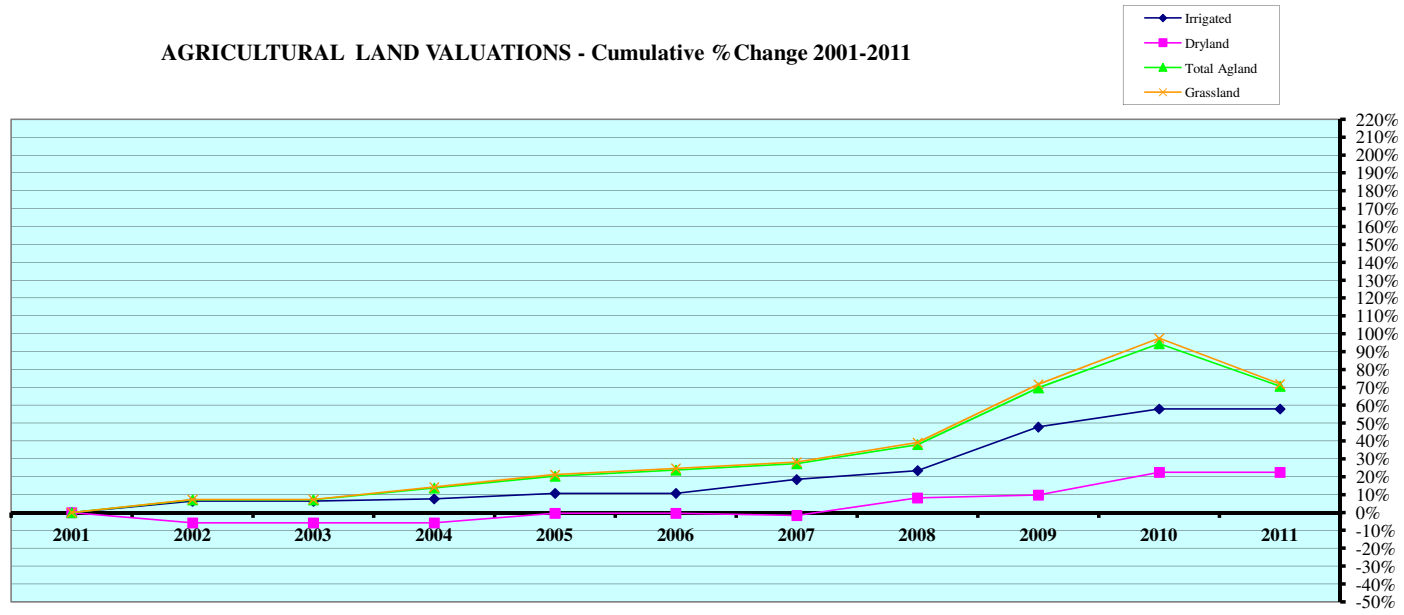
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutblgd & Farmsite Value	Ag Imprv&Site Total Value					
2001	3,636,258	1,416,347	5,052,605	24,873	0.49%	5,027,732	--	--
2002	3,867,324	1,545,010	5,412,334	322,683	5.96%	5,089,651	0.73%	0.73%
2003	6,011,471	1,773,171	7,784,642	296,255	3.81%	7,488,387	38.36%	48.21%
2004	6,138,106	1,783,323	7,921,429	135,108	1.71%	7,786,321	0.02%	54.11%
2005	6,252,218	1,809,434	8,061,652	292,531	3.63%	7,769,121	-1.92%	53.76%
2006	6,127,510	1,835,457	7,962,967	30,922	0.39%	7,932,045	-1.61%	56.99%
2007	7,244,730	1,852,111	9,096,841	5,015	0.06%	9,091,826	14.18%	79.94%
2008	7,304,982	1,944,331	9,249,313	119,032	1.29%	9,130,281	0.37%	80.70%
2009	7,609,196	1,958,680	9,567,876	69,120	0.72%	9,498,756	2.70%	88.00%
2010	7,733,977	2,104,642	9,838,619	269,822	2.74%	9,568,797	0.01%	89.38%
2011	6,722,688	2,280,785	9,003,473	269,822	3.00%	8,733,651	-11.23%	72.85%
Rate Ann%chg	6.34%	4.88%	5.95%	Ag Imprv+Site w/o growth			4.16%	

(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	4,222,925	--	--	--	785,312	--	--	--	72,236,102	--	--	--
2002	4,490,640	267,715	6.34%	6.34%	739,654	-45,658	-5.81%	-5.81%	77,478,070	5,241,968	7.26%	7.26%
2003	4,490,640	0	0.00%	6.34%	739,654	0	0.00%	-5.81%	77,477,164	-906	0.00%	7.26%
2004	4,545,275	54,635	1.22%	7.63%	739,654	0	0.00%	-5.81%	82,499,755	5,022,591	6.48%	14.21%
2005	4,675,140	129,865	2.86%	10.71%	781,919	42,265	5.71%	-0.43%	87,545,291	5,045,536	6.12%	21.19%
2006	4,675,140	0	0.00%	10.71%	781,919	0	0.00%	-0.43%	90,088,988	2,543,697	2.91%	24.71%
2007	5,002,930	327,790	7.01%	18.47%	772,669	-9,250	-1.18%	-1.61%	92,623,268	2,534,280	2.81%	28.22%
2008	5,212,476	209,546	4.19%	23.43%	849,100	76,431	9.89%	8.12%	100,502,899	7,879,631	8.51%	39.13%
2009	6,242,825	1,030,349	19.77%	47.83%	862,584	13,484	1.59%	9.84%	124,048,813	23,545,914	23.43%	71.73%
2010	6,669,436	426,611	6.83%	57.93%	961,987	99,403	11.52%	22.50%	142,647,510	18,598,697	14.99%	97.47%
2011	6,669,436	0	0.00%	57.93%	961,987	0	0.00%	22.50%	124,152,652	-18,494,858	-12.97%	71.87%

Rate Ann.%chg: Irrigated **4.68%** Dryland **2.05%** Grassland **5.57%**

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					23,103	--	--	--	77,267,442	--	--	--
2002					22,048	-1,055	-4.57%	-4.57%	82,730,412	5,462,970	7.07%	7.07%
2003	22,048	--	--	--	0	-22,048	-100.00%	-100.00%	82,729,506	-906	0.00%	7.07%
2004	22,048	0	0.00%	0.00%	0	0		-100.00%	87,806,732	5,077,226	6.14%	13.64%
2005	22,048	0	0.00%	0.00%	0	0		-100.00%	93,024,398	5,217,666	5.94%	20.39%
2006	22,008	-40	-0.18%	-0.18%	0	0		-100.00%	95,568,055	2,543,657	2.73%	23.68%
2007	22,048	40	0.18%	0.00%	0	0			98,420,915	2,852,860	2.99%	27.38%
2008	44,094	22,046	99.99%	99.99%	0	0			106,608,569	8,187,654	8.32%	37.97%
2009	44,094	0	0.00%	99.99%	0	0			131,198,316	24,589,747	23.07%	69.80%
2010	40,269	-3,825	-8.67%	82.64%	0	0			150,319,202	19,120,886	14.57%	94.54%
2011	40,269	0	0.00%	82.64%	0	0			131,824,344	-18,494,858	-12.30%	70.61%

Cnty# **60**  
County **MCPHERSON**

FL area **2**

Rate Ann.%chg: Total Agric Land **5.49%**

(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)<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	4,222,925	12,066	350		0.00%	785,312	4,487	175		0.00%	72,237,771	528,909	137		0.00%
2002	4,490,640	12,830	350	0.00%	0.00%	739,654	4,227	175	0.00%	0.00%	77,448,494	528,409	147	7.30%	7.30%
2003	4,490,640	12,830	350	0.00%	0.00%	739,654	4,227	175	0.00%	0.00%	77,477,019	528,591	147	0.00%	7.30%
2004	4,537,890	12,965	350	0.00%	0.00%	739,654	4,227	175	0.00%	0.00%	82,504,703	528,456	156	6.21%	13.96%
2005	4,675,140	12,987	360	2.86%	2.86%	781,919	4,227	185	5.71%	5.72%	87,661,126	528,407	166	6.26%	21.09%
2006	4,675,140	12,987	360	0.00%	2.86%	781,919	4,227	185	0.00%	5.72%	90,091,538	527,847	171	2.88%	24.58%
2007	4,997,834	13,328	375	4.17%	7.14%	772,669	4,177	185	0.00%	5.72%	92,626,346	527,928	175	2.80%	28.07%
2008	5,260,836	13,489	390	4.00%	11.43%	832,300	4,162	200	8.11%	14.29%	100,494,899	527,688	190	8.54%	39.01%
2009	6,242,825	13,873	450	15.38%	28.57%	862,584	3,594	240	20.00%	37.14%	124,050,928	527,876	235	23.40%	71.53%
2010	6,669,436	13,895	480	6.67%	37.14%	961,987	3,498	275	14.58%	57.14%	142,648,843	528,329	270	14.89%	97.08%
2011	6,669,436	13,895	480	0.00%	37.14%	961,987	3,498	275	0.00%	57.14%	124,152,631	528,309	235	-12.96%	71.53%

Rate Annual %chg Average Value/Acre: 3.21%

4.62%

5.54%

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						23,103	4,620	5			77,269,111	550,082	140		0.00%
2002						23,063	4,612	5	0.00%		82,701,851	550,079	150	7.14%	7.14%
2003						22,048	4,409	5	0.00%		82,729,361	550,057	150	0.00%	7.14%
2004	22,048	4,409	5	n/a	n/a	0	0		n/a	n/a	87,804,295	550,057	160	6.42%	14.02%
2005	22,048	4,409	5	0.00%	n/a	0	0			n/a	93,140,233	550,029	169	6.08%	20.95%
2006	22,008	4,401	5	0.00%	n/a	0	0			n/a	95,570,605	549,461	174	2.72%	24.24%
2007	22,048	4,409	5	0.00%	n/a	0	0			n/a	98,418,897	549,841	179	2.91%	27.85%
2008	44,094	4,409	10	99.99%	n/a	0	0			n/a	106,632,129	549,749	194	8.36%	38.55%
2009	44,094	4,409	10	0.00%	n/a	0	0			n/a	131,200,431	549,753	239	23.04%	70.47%
2010	40,269	4,027	10	0.00%	n/a	0	0			n/a	150,320,535	549,749	273	14.57%	95.31%
2011	40,269	4,027	10	0.00%	n/a	0	0			n/a	131,824,323	549,729	240	-12.30%	71.28%

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MCPHERSON

FL area 2

Rate Annual %chg Average Value/Acre: 5.53%

(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

