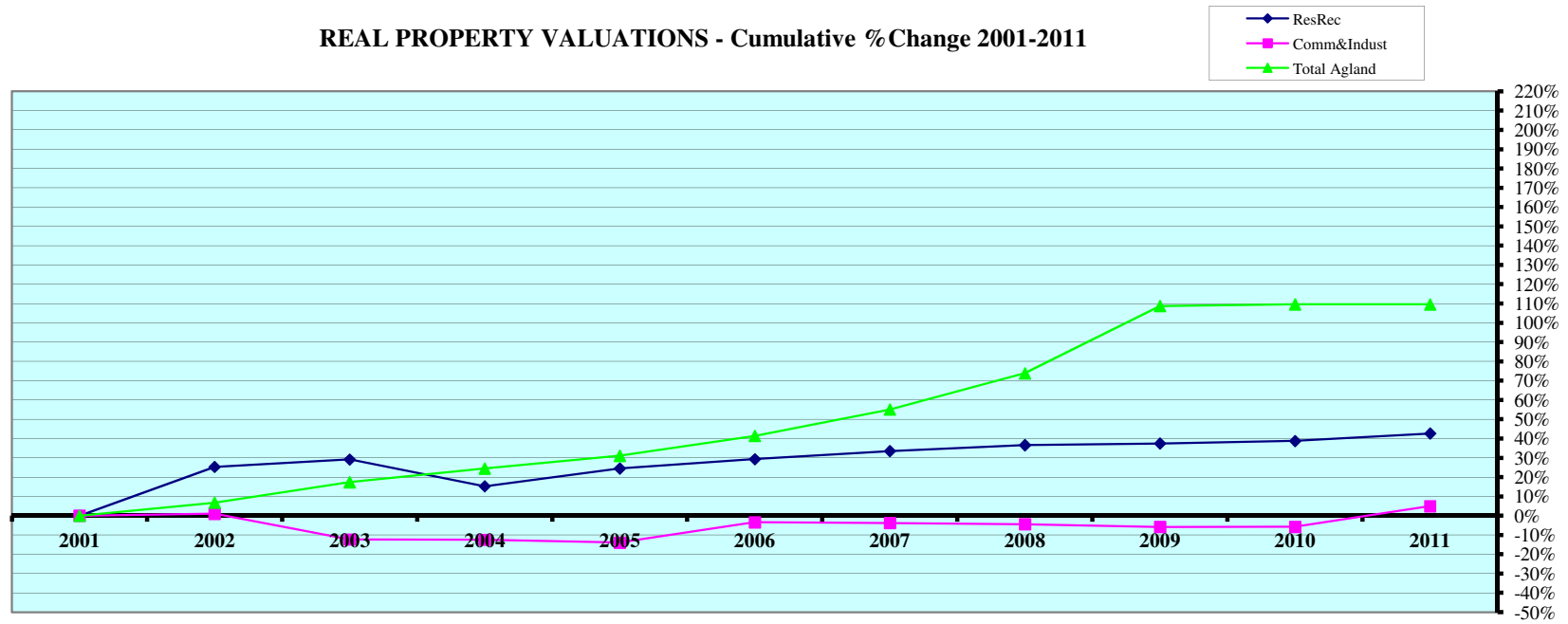


REAL PROPERTY VALUATIONS - Cumulative % Change 2001-2011



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	16,503,473	--	--	--	6,676,401	--	--	--	124,642,929	--	--	--
2002	20,679,150	4,175,677	25.30%	25.30%	6,742,948	66,547	1.00%	1.00%	133,039,525	8,396,596	6.74%	6.74%
2003	21,320,395	641,245	3.10%	29.19%	5,854,895	-888,053	-13.17%	-12.30%	146,311,332	13,271,807	9.98%	17.38%
2004	19,026,435	-2,293,960	-10.76%	15.29%	5,843,455	-11,440	-0.20%	-12.48%	155,092,924	8,781,592	6.00%	24.43%
2005	20,547,400	1,520,965	7.99%	24.50%	5,744,660	-98,795	-1.69%	-13.96%	163,372,715	8,279,791	5.34%	31.07%
2006	21,346,605	799,205	3.89%	29.35%	6,449,845	705,185	12.28%	-3.39%	176,202,915	12,830,200	7.85%	41.37%
2007	22,035,710	689,105	3.23%	33.52%	6,423,465	-26,380	-0.41%	-3.79%	193,304,215	17,101,300	9.71%	55.09%
2008	22,543,395	507,685	2.30%	36.60%	6,381,965	-41,500	-0.65%	-4.41%	216,654,530	23,350,315	12.08%	73.82%
2009	22,686,665	143,270	0.64%	37.47%	6,286,980	-94,985	-1.49%	-5.83%	260,170,845	43,516,315	20.09%	108.73%
2010	22,897,980	211,315	0.93%	38.75%	6,290,045	3,065	0.05%	-5.79%	261,221,970	1,051,125	0.40%	109.58%
2011	23,541,765	643,785	2.81%	42.65%	7,005,460	715,415	11.37%	4.93%	261,183,905	-38,065	-0.01%	109.55%

Rate Annual %chg: Residential & Recreational 3.62% Commercial & Industrial 0.48% Agricultural Land 7.68%

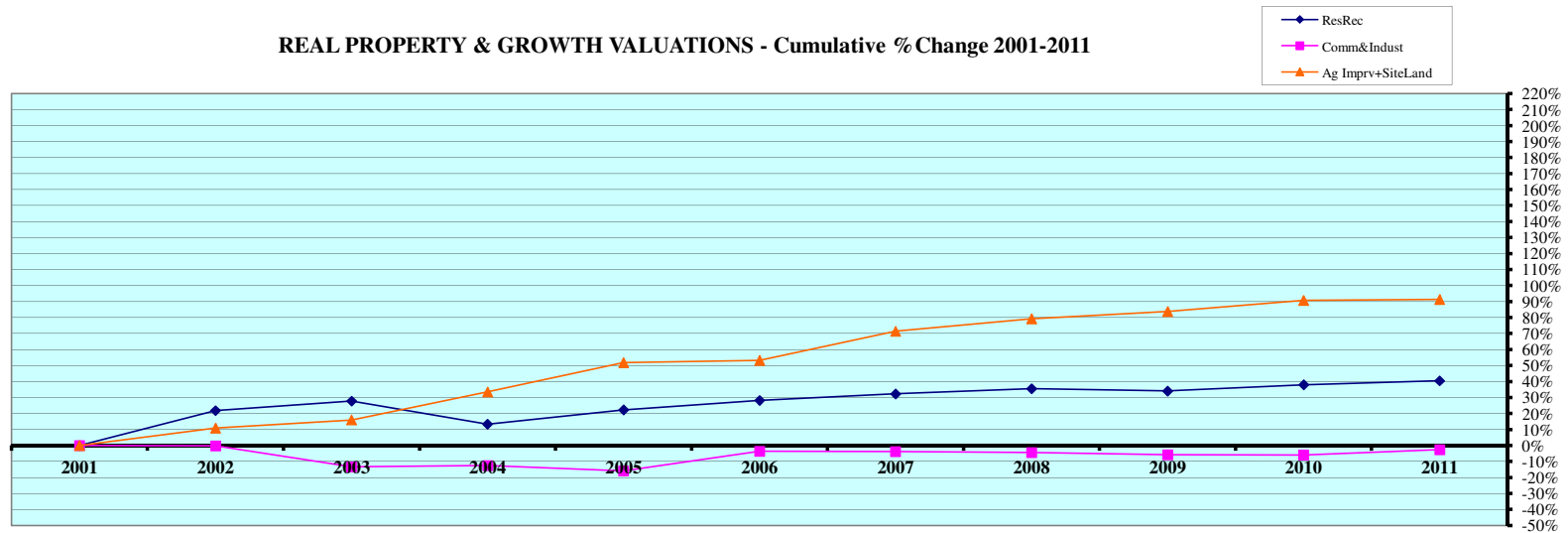
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County ROCK

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(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	16,503,473	163,560	0.99%	16,339,913	--	--	6,676,401	87,805	1.32%	6,588,596	--	--
2002	20,679,150	570,040	2.76%	20,109,110	21.85%	21.85%	6,742,948	75,590	1.12%	6,667,358	-0.14%	-0.14%
2003	21,320,395	227,305	1.07%	21,093,090	2.00%	27.81%	5,854,895	72,500	1.24%	5,782,395	-14.25%	-13.39%
2004	19,026,435	322,210	1.69%	18,704,225	-12.27%	13.34%	5,843,455	0	0.00%	5,843,455	-0.20%	-12.48%
2005	20,547,400	363,113	1.77%	20,184,287	6.09%	22.30%	5,744,660	128,550	2.24%	5,616,110	-3.89%	-15.88%
2006	21,346,605	188,486	0.88%	21,158,119	2.97%	28.20%	6,449,845	18,395	0.29%	6,431,450	11.96%	-3.67%
2007	22,035,710	197,791	0.90%	21,837,919	2.30%	32.32%	6,423,465	0	0.00%	6,423,465	-0.41%	-3.79%
2008	22,543,395	177,378	0.79%	22,366,017	1.50%	35.52%	6,381,965	1,380	0.02%	6,380,585	-0.67%	-4.43%
2009	22,686,665	556,443	2.45%	22,130,222	-1.83%	34.09%	6,286,980	1,380	0.02%	6,285,600	-1.51%	-5.85%
2010	22,897,980	127,030	0.55%	22,770,950	0.37%	37.98%	6,290,045	5,770	0.09%	6,284,275	-0.04%	-5.87%
2011	23,541,765	358,785	1.52%	23,182,980	1.24%	40.47%	7,005,460	502,045	7.17%	6,503,415	3.39%	-2.59%
Rate Ann%chg	3.62%			Resid & Rec. w/o growth		2.42%	0.48%			C & I w/o growth		-0.57%

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	5,395,652	4,165,772	9,561,424	255,472	2.67%	9,305,952	--	--
2002	6,919,855	3,696,530	10,616,385	15,655	0.15%	10,600,730	10.87%	10.87%
2003	7,014,432	4,451,403	11,465,835	376,550	3.28%	11,089,285	4.45%	15.98%
2004	7,791,460	5,067,745	12,859,205	95,620	0.74%	12,763,585	11.32%	33.49%
2005	9,120,170	5,703,880	14,824,050	307,495	2.07%	14,516,555	12.89%	51.82%
2006	9,185,865	5,666,900	14,852,765	202,605	1.36%	14,650,160	-1.17%	53.22%
2007	9,417,190	7,287,365	16,704,555	313,023	1.87%	16,391,532	10.36%	71.43%
2008	9,712,500	7,994,770	17,707,270	569,120	3.21%	17,138,150	2.60%	79.24%
2009	9,769,445	8,663,280	18,432,725	853,845	4.63%	17,578,880	-0.73%	83.85%
2010	10,080,765	8,676,145	18,756,910	523,135	2.79%	18,233,775	-1.08%	90.70%
2011	10,113,955	8,702,415	18,816,370	523,135	2.78%	18,293,235	-2.47%	91.32%
Rate Ann%chg	6.48%	7.65%	7.00%	Ag Imprv+Site w/o growth		4.70%		

(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

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County ROCK

FL area 11

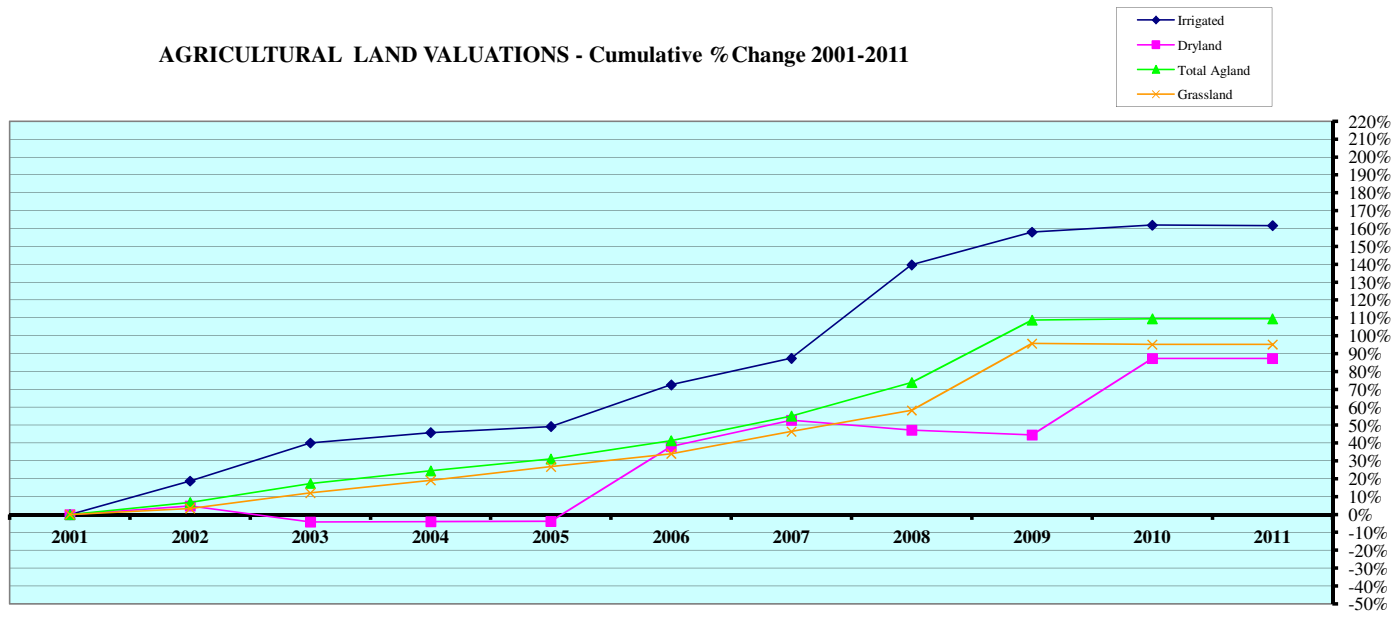
CHART 2

EXHIBIT

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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	21,628,220	--	--	--	977,010	--	--	--	101,954,934	--	--	--
2002	25,677,650	4,049,430	18.72%	18.72%	1,024,160	47,150	4.83%	4.83%	105,423,365	3,468,431	3.40%	3.40%
2003	30,289,025	4,611,375	17.96%	40.04%	935,665	-88,495	-8.64%	-4.23%	114,217,142	8,793,777	8.34%	12.03%
2004	31,537,225	1,248,200	4.12%	45.82%	938,615	2,950	0.32%	-3.93%	121,424,219	7,207,077	6.31%	19.10%
2005	32,279,265	742,040	2.35%	49.25%	938,885	270	0.03%	-3.90%	129,196,800	7,772,581	6.40%	26.72%
2006	37,320,230	5,040,965	15.62%	72.55%	1,348,220	409,335	43.60%	37.99%	136,601,200	7,404,400	5.73%	33.98%
2007	40,531,880	3,211,650	8.61%	87.40%	1,492,565	144,345	10.71%	52.77%	149,263,630	12,662,430	9.27%	46.40%
2008	51,838,830	11,306,950	27.90%	139.68%	1,438,890	-53,675	-3.60%	47.27%	161,354,560	12,090,930	8.10%	58.26%
2009	55,805,160	3,966,330	7.65%	158.02%	1,411,325	-27,565	-1.92%	44.45%	199,485,115	38,130,555	23.63%	95.66%
2010	56,649,500	844,340	1.51%	161.92%	1,829,820	418,495	29.65%	87.29%	198,933,135	-551,980	-0.28%	95.12%
2011	56,588,635	-60,865	-0.11%	161.64%	1,829,820	0	0.00%	87.29%	198,955,840	22,705	0.01%	95.14%

Rate Ann.%chg: Irrigated **10.10%** Dryland **6.48%** Grassland **6.91%**

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					82,765	--	--	--	124,642,929	--	--	--
2002					914,350	831,585	1004.75%	1004.75%	133,039,525	8,396,596	6.74%	6.74%
2003	576,500	--	--	--	293,000	-621,350	-67.96%	254.01%	146,311,332	13,271,807	9.98%	17.38%
2004	568,900	-7,600	-1.32%	-1.32%	623,965	330,965	112.96%	653.90%	155,092,924	8,781,592	6.00%	24.43%
2005	569,050	150	0.03%	-1.29%	388,715	-235,250	-37.70%	369.66%	163,372,715	8,279,791	5.34%	31.07%
2006	569,050	0	0.00%	-1.29%	364,215	-24,500	-6.30%	340.06%	176,202,915	12,830,200	7.85%	41.37%
2007	1,155,550	586,500	103.07%	100.44%	860,590	496,375	136.29%	136.29%	193,304,215	17,101,300	9.71%	55.09%
2008	1,155,450	-100	-0.01%	100.42%	866,800	6,210	0.72%	137.99%	216,654,530	23,350,315	12.08%	73.82%
2009	1,161,205	5,755	0.50%	101.42%	2,308,040	1,441,240	166.27%	533.70%	260,170,845	43,516,315	20.09%	108.73%
2010	1,142,345	-18,860	-1.62%	98.15%	2,667,170	359,130	15.56%	632.31%	261,221,970	1,051,125	0.40%	109.58%
2011	1,142,345	0	0.00%	98.15%	2,667,265	95	0.00%	632.33%	261,183,905	-38,065	-0.01%	109.55%

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County **ROCK**

FL area **11**

Rate Ann.%chg: Total Agric Land **7.68%**

(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	21,554,330	44,960	479		0.00%	977,010	3,613	270		0.00%	101,987,304	568,698	179		0.00%
2002	25,625,550	45,009	569	18.79%	18.79%	1,021,950	3,615	283	4.81%	4.81%	105,620,018	567,978	186	3.91%	3.91%
2003	30,276,850	45,756	662	16.34%	38.20%	983,905	3,582	275	-2.83%	1.85%	113,998,337	566,591	201	8.06%	12.29%
2004	31,711,725	45,111	703	6.19%	46.76%	941,035	3,417	275	0.14%	2.00%	121,179,439	567,763	213	6.19%	19.24%
2005	32,322,625	44,634	724	3.02%	51.19%	938,885	3,411	275	-0.05%	1.95%	129,153,460	571,435	226	5.90%	26.27%
2006	37,298,705	45,226	825	13.88%	72.18%	1,347,020	3,483	387	40.50%	43.24%	136,718,650	570,926	239	5.95%	33.78%
2007	40,318,555	45,355	889	7.79%	85.59%	1,528,905	3,651	419	8.28%	55.10%	149,328,220	570,181	262	9.37%	46.31%
2008	51,454,905	45,754	1,125	26.51%	134.78%	1,465,665	3,418	429	2.39%	58.80%	161,423,005	569,910	283	8.15%	58.24%
2009	55,645,180	46,480	1,197	6.45%	149.93%	1,458,550	3,374	432	0.84%	60.13%	199,945,130	563,375	355	25.30%	98.27%
2010	56,688,575	47,975	1,182	-1.30%	146.69%	1,813,210	3,914	463	7.16%	71.60%	198,911,365	561,164	354	-0.13%	98.02%
2011	56,649,500	47,920	1,182	0.05%	146.80%	1,829,820	3,979	460	-0.73%	70.34%	198,930,670	561,216	354	0.00%	98.02%

Rate Annual %chg Average Value/Acre: 9.45%

5.47%

7.07%

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						83,240	14,709	6			124,601,884	631,980	197		0.00%
2002						917,600	14,528	63	950.00%		133,185,118	631,129	211	7.11%	7.11%
2003						612,450	12,249	50	-20.63%		146,164,542	630,273	232	9.95%	17.77%
2004	575,250	11,505	50	n/a	n/a	1,014,585	6,532	155	n/a	n/a	155,422,034	634,328	245	5.61%	24.37%
2005	569,050	11,381	50	0.00%	n/a	399,415	2,329	172	10.44%	n/a	163,383,435	633,189	258	5.31%	30.98%
2006	569,050	11,381	50	0.00%	n/a	374,915	2,280	164	-4.12%	n/a	176,308,340	633,295	278	7.89%	41.32%
2007	1,158,850	11,589	100	100.00%	n/a	863,200	1,897	455	176.67%	n/a	193,197,730	632,672	305	9.69%	55.01%
2008	1,155,450	11,555	100	0.00%	n/a	866,800	1,905	455	0.00%	n/a	216,365,825	632,542	342	12.01%	73.63%
2009	1,156,610	11,566	100	0.00%	n/a	2,306,440	3,841	600	31.96%	n/a	260,511,910	628,636	414	21.15%	110.36%
2010	1,142,245	11,428	100	-0.05%	n/a	2,664,470	4,441	600	-0.07%	n/a	261,219,865	628,922	415	0.23%	110.84%
2011	1,142,345	11,429	100	0.00%	n/a	2,667,265	4,445	600	0.00%	n/a	261,219,600	628,990	415	-0.01%	110.81%

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ROCK

FL area 11

Rate Annual %chg Average Value/Acre: 7.74%

(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

