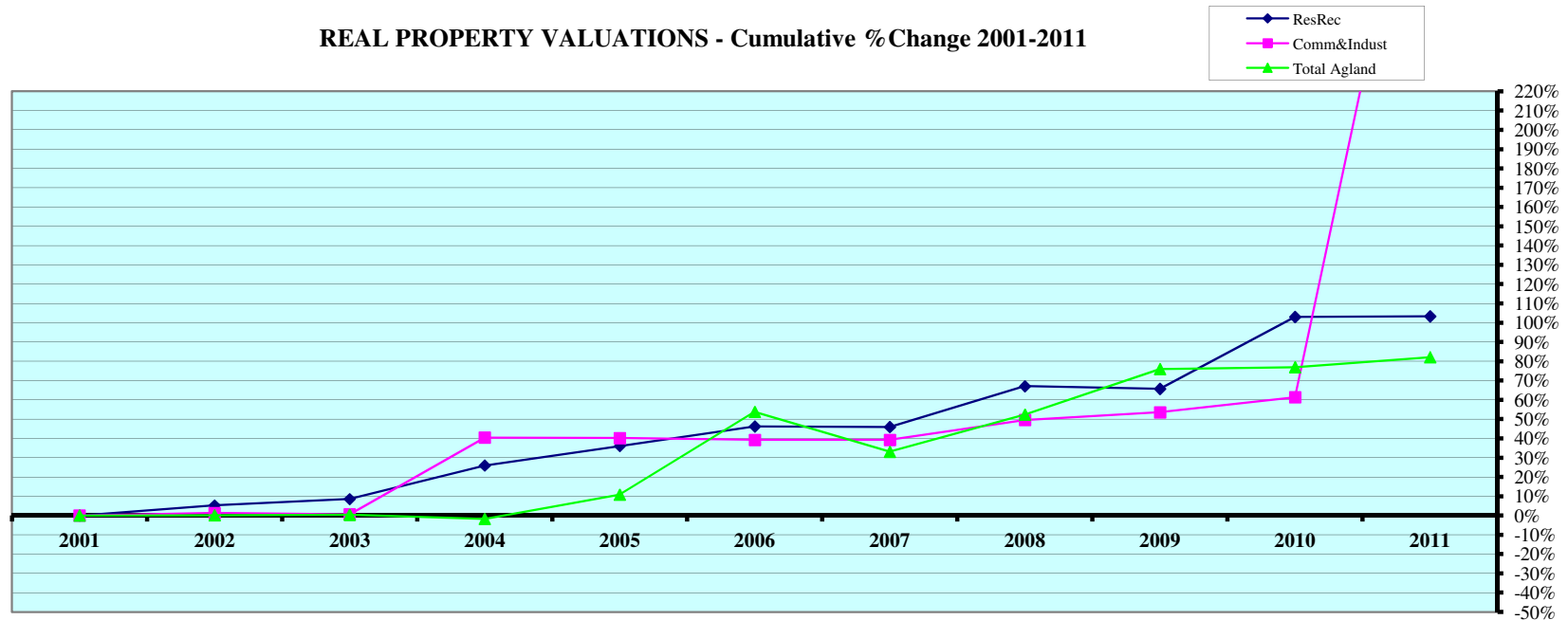


### REAL PROPERTY VALUATIONS - Cumulative % Change 2001-2011



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	6,914,484	--	--	--	1,028,907	--	--	--	153,737,008	--	--	--
2002	7,279,164	364,680	5.27%	5.27%	1,042,512	13,605	1.32%	1.32%	153,961,367	224,359	0.15%	0.15%
2003	7,505,575	226,411	3.11%	8.55%	1,035,063	-7,449	-0.71%	0.60%	154,294,627	333,260	0.22%	0.36%
2004	8,707,854	1,202,279	16.02%	25.94%	1,445,171	410,108	39.62%	40.46%	150,992,576	-3,302,051	-2.14%	-1.79%
2005	9,407,618	699,764	8.04%	36.06%	1,442,500	-2,671	-0.18%	40.20%	170,335,666	19,343,090	12.81%	10.80%
2006	10,109,750	702,132	7.46%	46.21%	1,432,544	-9,956	-0.69%	39.23%	236,392,479	66,056,813	38.78%	53.76%
2007	10,090,515	-19,235	-0.19%	45.93%	1,432,544	0	0.00%	39.23%	204,588,770	-31,803,709	-13.45%	33.08%
2008	11,551,681	1,461,166	14.48%	67.06%	1,538,929	106,385	7.43%	49.57%	234,186,510	29,597,740	14.47%	52.33%
2009	11,458,853	-92,828	-0.80%	65.72%	1,579,801	40,872	2.66%	53.54%	270,571,952	36,385,442	15.54%	76.00%
2010	14,035,727	2,576,874	22.49%	102.99%	1,660,176	80,375	5.09%	61.35%	271,986,459	1,414,507	0.52%	76.92%
2011	14,058,203	22,476	0.16%	103.32%	5,042,626	3,382,450	203.74%	390.10%	279,960,658	7,974,199	2.93%	82.10%

Rate Annual %chg: Residential & Recreational 7.35% Commercial & Industrial 17.23% Agricultural Land 6.18%

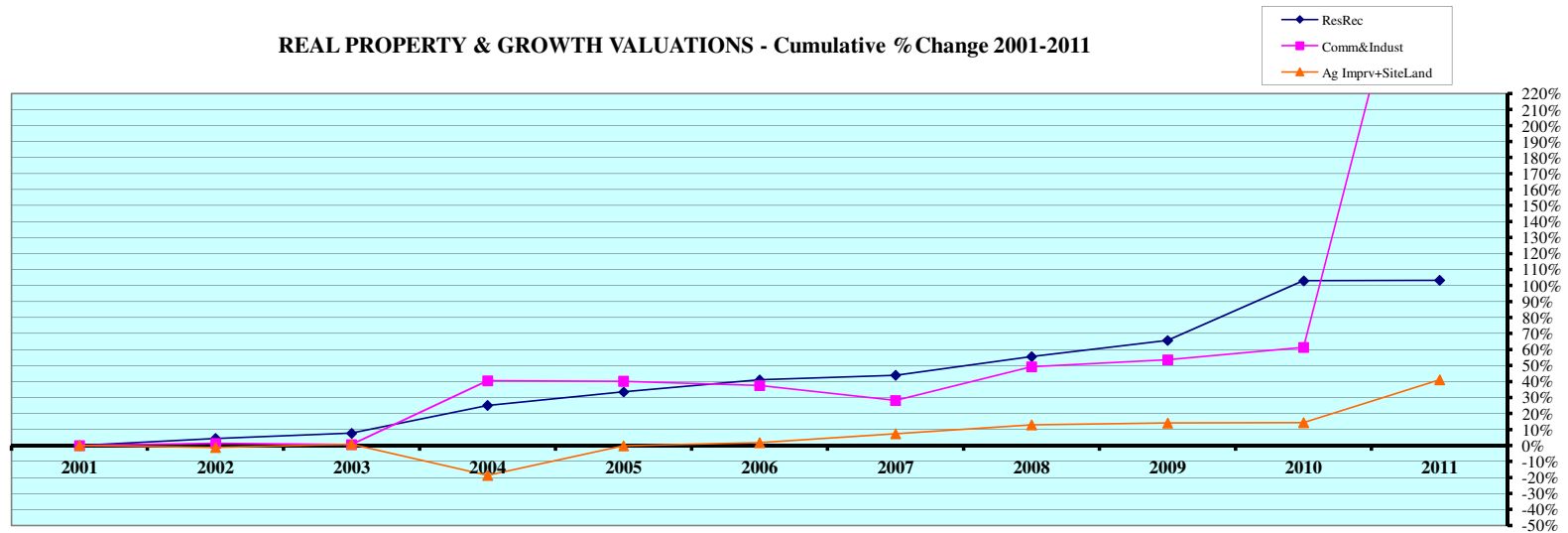
Cnty# 83  
County SIOUX

FL area 1

CHART 1 EXHIBIT 83B 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	6,914,484	101,953	1.47%	6,812,531	--	--	1,028,907	251	0.02%	1,028,656	--	--						
2002	7,279,164	58,351	0.80%	7,220,813	4.43%	4.43%	1,042,512	0	0.00%	1,042,512	1.32%	1.32%						
2003	7,505,575	58,351	0.78%	7,447,224	2.31%	7.70%	1,035,063	0	0.00%	1,035,063	-0.71%	0.60%						
2004	8,707,854	57,466	0.66%	8,650,388	15.25%	25.11%	1,445,171	0	0.00%	1,445,171	39.62%	40.46%						
2005	9,407,618	174,571	1.86%	9,233,047	6.03%	33.53%	1,442,500	0	0.00%	1,442,500	-0.18%	40.20%						
2006	10,109,750	355,650	3.52%	9,754,100	3.68%	41.07%	1,432,544	18,120	1.26%	1,414,424	-1.95%	37.47%						
2007	10,090,515	138,715	1.37%	9,951,800	-1.56%	43.93%	1,432,544	113,475	7.92%	1,319,069	-7.92%	28.20%						
2008	11,551,681	793,401	6.87%	10,758,280	6.62%	55.59%	1,538,929	3,319	0.22%	1,535,610	7.19%	49.25%						
2009	11,458,853	0	0.00%	11,458,853	-0.80%	65.72%	1,579,801	0	0.00%	1,579,801	2.66%	53.54%						
2010	14,035,727	0	0.00%	14,035,727	22.49%	102.99%	1,660,176	0	0.00%	1,660,176	5.09%	61.35%						
2011	14,058,203	0	0.00%	14,058,203	0.16%	103.32%	5,042,626	0	0.00%	5,042,626	203.74%	390.10%						
Rate Ann%chg	7.35%			Resid & Rec. w/o growth			5.86%			17.23%			C & I w/o growth			24.89%		

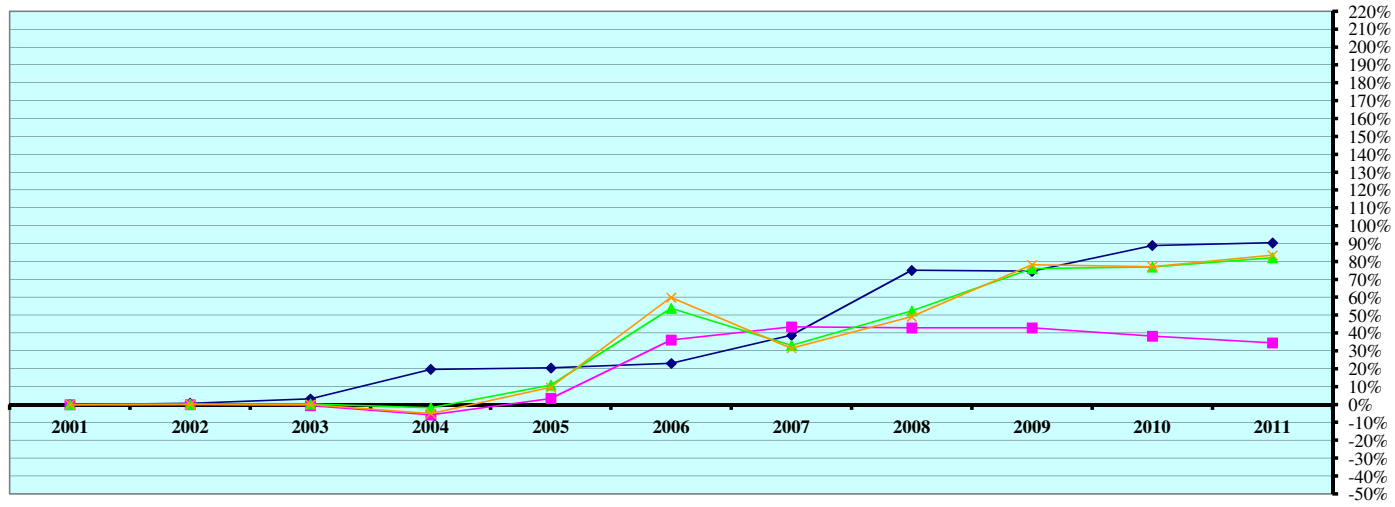
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutblgd & Farmsite Value	Ag Imprv&Site Total Value					
2001	20,853,121	5,682,755	26,535,876	83,210	0.31%	26,452,666	--	--
2002	20,985,096	5,796,496	26,781,592	557,254	2.08%	26,224,338	-1.17%	-1.17%
2003	21,106,079	6,195,134	27,301,213	557,254	2.04%	26,743,959	-0.14%	0.78%
2004	20,644,045	5,916,950	26,560,995	4,987,168	18.78%	21,573,827	-20.98%	-18.70%
2005	21,129,851	6,069,759	27,199,610	702,296	2.58%	26,497,314	-0.24%	-0.15%
2006	21,407,102	6,323,252	27,730,354	720,442	2.60%	27,009,912	-0.70%	1.79%
2007	22,040,041	6,595,960	28,636,001	126,355	0.44%	28,509,646	2.81%	7.44%
2008	22,505,435	7,451,241	29,956,676	0	0.00%	29,956,676	4.61%	12.89%
2009	23,146,553	7,601,585	30,748,138	482,172	1.57%	30,265,966	1.03%	14.06%
2010	22,220,693	8,127,982	30,348,675	0	0.00%	30,348,675	-1.30%	14.37%
2011	25,753,076	11,707,846	37,460,922	0	0.00%	37,460,922	23.44%	41.17%
Rate Ann%chg	2.13%	7.50%	3.51%	Ag Imprv+Site w/o growth			0.74%	

(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

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	20,554,659	--	--	--	7,319,972	--	--	--	124,710,432	--	--	--
2002	20,703,147	148,488	0.72%	0.72%	7,311,558	-8,414	-0.11%	-0.11%	124,798,087	87,655	0.07%	0.07%
2003	21,204,170	501,023	2.42%	3.16%	7,274,689	-36,869	-0.50%	-0.62%	124,667,992	-130,095	-0.10%	-0.03%
2004	24,603,864	3,399,694	16.03%	19.70%	6,897,323	-377,366	-5.19%	-5.77%	118,399,165	-6,268,827	-5.03%	-5.06%
2005	24,764,898	161,034	0.65%	20.48%	7,570,272	672,949	9.76%	3.42%	136,591,243	18,192,078	15.37%	9.53%
2006	25,284,154	519,256	2.10%	23.01%	9,965,488	2,395,216	31.64%	36.14%	199,369,483	62,778,240	45.96%	59.87%
2007	28,521,231	3,237,077	12.80%	38.76%	10,502,138	536,650	5.39%	43.47%	163,910,508	-35,458,975	-17.79%	31.43%
2008	35,981,748	7,460,517	26.16%	75.05%	10,461,531	-40,607	-0.39%	42.92%	185,971,204	22,060,696	13.46%	49.12%
2009	35,879,810	-101,938	-0.28%	74.56%	10,456,255	-5,276	-0.05%	42.85%	222,141,275	36,170,071	19.45%	78.13%
2010	38,847,592	2,967,782	8.27%	89.00%	10,122,069	-334,186	-3.20%	38.28%	220,918,246	-1,223,029	-0.55%	77.14%
2011	39,145,872	298,280	0.77%	90.45%	9,844,527	-277,542	-2.74%	34.49%	228,857,822	7,939,576	3.59%	83.51%

Rate Ann.%chg: Irrigated **6.65%** Dryland **3.01%** Grassland **6.26%**

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					1,151,945	--	--	--	153,737,008	--	--	--
2002					1,148,575	-3,370	-0.29%	-0.29%	153,961,367	224,359	0.15%	0.15%
2003	1,147,774	--	--	--	2	-1,148,573	-100.00%	-100.00%	154,294,627	333,260	0.22%	0.36%
2004	1,092,224	-55,550	-4.84%	-4.84%	0	-2	-100.00%	-100.00%	150,992,576	-3,302,051	-2.14%	-1.79%
2005	1,409,253	317,029	29.03%	22.78%	0	0		-100.00%	170,335,666	19,343,090	12.81%	10.80%
2006	1,773,354	364,101	25.84%	54.50%	0	0		-100.00%	236,392,479	66,056,813	38.78%	53.76%
2007	1,654,893	-118,461	-6.68%	44.18%	0	0			204,588,770	-31,803,709	-13.45%	33.08%
2008	1,772,027	117,134	7.08%	54.39%	0	0			234,186,510	29,597,740	14.47%	52.33%
2009	2,094,612	322,585	18.20%	82.49%	0	0			270,571,952	36,385,442	15.54%	76.00%
2010	2,098,552	3,940	0.19%	82.84%	0	0			271,986,459	1,414,507	0.52%	76.92%
2011	2,112,437	13,885	0.66%	84.05%	0	0			279,960,658	7,974,199	2.93%	82.10%

Cnty# **83** FL area **1** Rate Ann.%chg: Total Agric Land **6.18%**  
 County **SIoux**

(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)<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	20,600,164	40,758	505		0.00%	7,272,355	42,535	171		0.00%	125,034,292	1,075,352	116		0.00%
2002	20,682,478	40,782	507	0.40%	0.40%	7,304,694	42,748	171	0.00%	0.00%	124,810,747	1,073,709	116	0.00%	0.00%
2003	21,212,187	40,863	519	2.37%	2.77%	7,310,246	42,778	171	0.00%	0.00%	124,715,762	1,072,969	116	0.00%	0.00%
2004	24,480,473	40,408	606	16.73%	19.97%	6,912,401	42,544	162	-4.99%	-4.99%	119,908,302	1,072,311	112	-3.60%	-3.60%
2005	24,757,858	40,835	606	0.08%	20.06%	7,590,696	42,281	180	10.50%	4.99%	136,584,325	1,072,611	127	13.88%	9.77%
2006	25,181,000	41,087	613	1.08%	21.36%	10,088,850	42,034	240	33.69%	40.36%	199,341,209	1,072,478	186	45.97%	60.23%
2007	28,516,836	42,580	670	9.28%	32.62%	10,500,684	41,163	255	6.29%	49.18%	164,281,536	1,071,238	153	-17.49%	32.20%
2008	35,368,122	42,965	823	22.91%	63.01%	10,578,269	41,299	256	0.41%	49.79%	185,746,944	1,069,313	174	13.27%	49.75%
2009	36,335,308	44,130	823	0.02%	63.05%	10,488,043	40,759	257	0.46%	50.48%	222,273,327	1,070,227	208	19.56%	79.04%
2010	38,944,992	43,711	891	8.21%	76.43%	10,088,200	39,173	258	0.08%	50.60%	220,809,446	1,064,901	207	-0.16%	78.75%
2011	39,021,892	43,245	902	1.28%	78.68%	9,856,405	37,888	260	1.01%	52.13%	228,607,125	1,064,947	215	3.53%	85.06%

Rate Annual %chg Average Value/Acre: 5.98%

4.28%

6.35%

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						1,149,081	46,177	25			154,055,892	1,204,821	128		0.00%
2002						1,148,953	45,739	25	0.00%		153,946,872	1,202,978	128	0.00%	0.00%
2003						1,148,297	45,401	25	0.00%		154,386,492	1,202,316	128	0.00%	0.00%
2004	1,106,477	45,375	24	n/a	n/a	0	305	0	n/a	n/a	152,407,653	1,200,943	127	-0.85%	-0.85%
2005	1,409,171	45,375	31	27.36%	n/a	0	305	0	n/a	n/a	170,342,050	1,201,406	142	11.72%	10.77%
2006	1,773,354	45,376	39	25.84%	n/a	0	0	0		n/a	236,384,413	1,200,975	197	38.82%	53.77%
2007	1,655,319	45,376	36	-6.66%	n/a	0	0	0		n/a	204,954,375	1,200,356	171	-13.25%	33.39%
2008	1,770,144	45,251	39	7.23%	n/a	0	0	0		n/a	233,463,479	1,198,828	195	14.06%	52.14%
2009	2,095,463	45,485	46	17.77%	n/a	0	0	0		n/a	271,192,141	1,200,601	226	15.99%	76.47%
2010	2,095,474	45,382	46	0.23%	n/a	0	0	0		n/a	271,938,112	1,193,167	228	0.90%	78.06%
2011	2,112,437	45,394	47	0.78%	n/a	0	0	0		n/a	279,597,859	1,191,474	235	2.96%	83.33%

83  
**SIoux**

FL area 1

Rate Annual %chg Average Value/Acre: 6.25%

(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
1,311	SIoux	12,261,877	7,724,601	35,296,854	12,266,238	5,042,626	0	1,791,965	279,960,658	25,753,076	11,707,846	71,860	391,877,601
cnty sectorvalue % of total value:		3.13%	1.97%	9.01%	3.13%	1.29%		0.46%	71.44%	6.57%	2.99%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
251	HARRISON	137,921	131,488	32,389	6,705,437	1,384,643	0	0	0	7,000	2,630	0	8,401,508
19.15%	%sector of county sector	1.12%	1.70%	0.09%	54.67%	27.46%				0.03%	0.02%		2.14%
	%sector of municipality	1.64%	1.57%	0.39%	79.81%	16.48%				0.08%	0.03%		100.00%
251	Total Municipalities	137,921	131,488	32,389	6,705,437	1,384,643	0	0	0	7,000	2,630	0	8,401,508
19.15%	%all municip.sect of cnty	1.12%	1.70%	0.09%	54.67%	27.46%				0.03%	0.02%		2.14%

Cnty#	County
83	SIoux

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 1