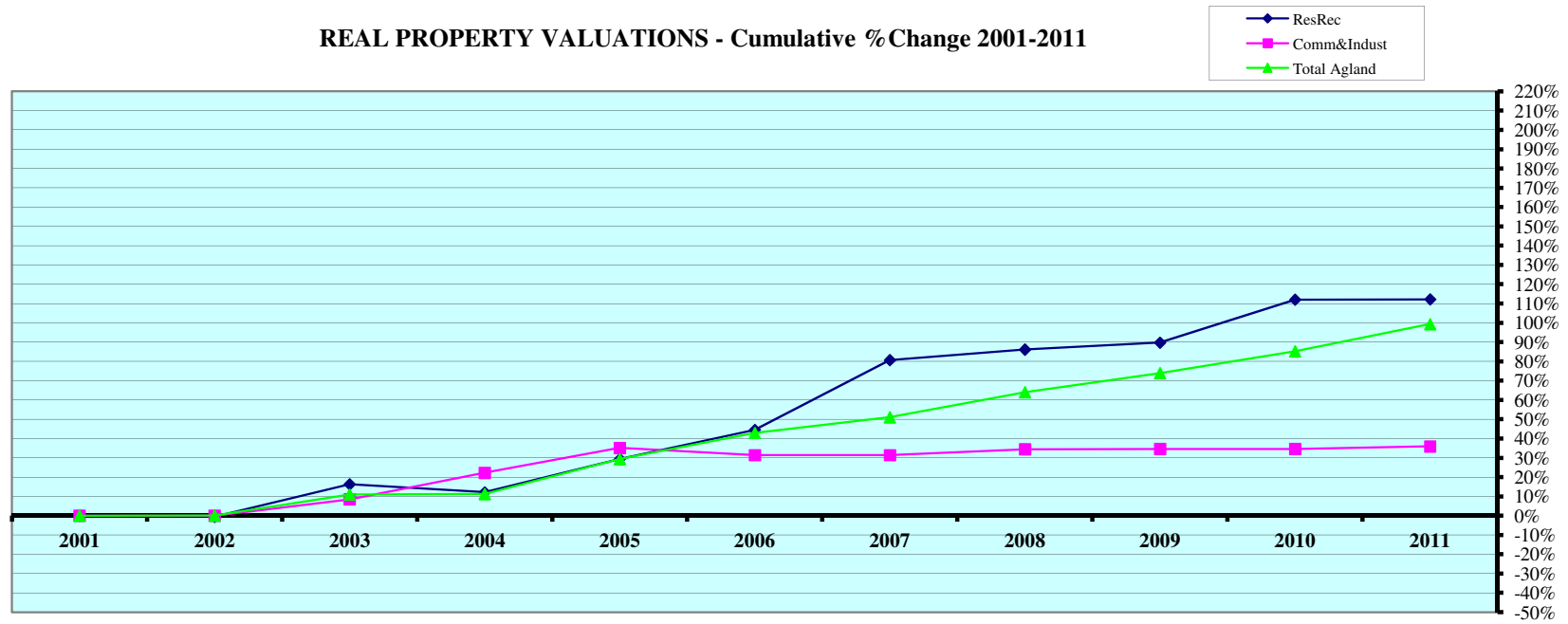


REAL PROPERTY VALUATIONS - Cumulative % Change 2001-2011



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	4,047,154	--	--	--	669,905	--	--	--	107,696,770	--	--	--
2002	4,023,344	-23,810	-0.59%	-0.59%	669,905	0	0.00%	0.00%	107,750,400	53,630	0.05%	0.05%
2003	4,707,340	683,996	17.00%	16.31%	726,915	57,010	8.51%	8.51%	119,512,665	11,762,265	10.92%	10.97%
2004	4,540,770	-166,570	-3.54%	12.20%	818,990	92,075	12.67%	22.25%	119,784,145	271,480	0.23%	11.22%
2005	5,238,245	697,475	15.36%	29.43%	905,420	86,430	10.55%	35.16%	139,245,990	19,461,845	16.25%	29.29%
2006	5,849,556	611,311	11.67%	44.54%	880,255	-25,165	-2.78%	31.40%	153,890,790	14,644,800	10.52%	42.89%
2007	7,312,040	1,462,484	25.00%	80.67%	880,250	-5	0.00%	31.40%	162,655,695	8,764,905	5.70%	51.03%
2008	7,534,095	222,055	3.04%	86.16%	900,735	20,485	2.33%	34.46%	176,626,225	13,970,530	8.59%	64.00%
2009	7,679,905	145,810	1.94%	89.76%	901,980	1,245	0.14%	34.64%	187,299,385	10,673,160	6.04%	73.91%
2010	8,580,939	901,034	11.73%	112.02%	901,605	-375	-0.04%	34.59%	199,469,845	12,170,460	6.50%	85.21%
2011	8,587,939	7,000	0.08%	112.20%	910,495	8,890	0.99%	35.91%	214,664,535	15,194,690	7.62%	99.32%

Rate Annual %chg: Residential & Recreational **7.81%** Commercial & Industrial **3.12%** Agricultural Land **7.14%**

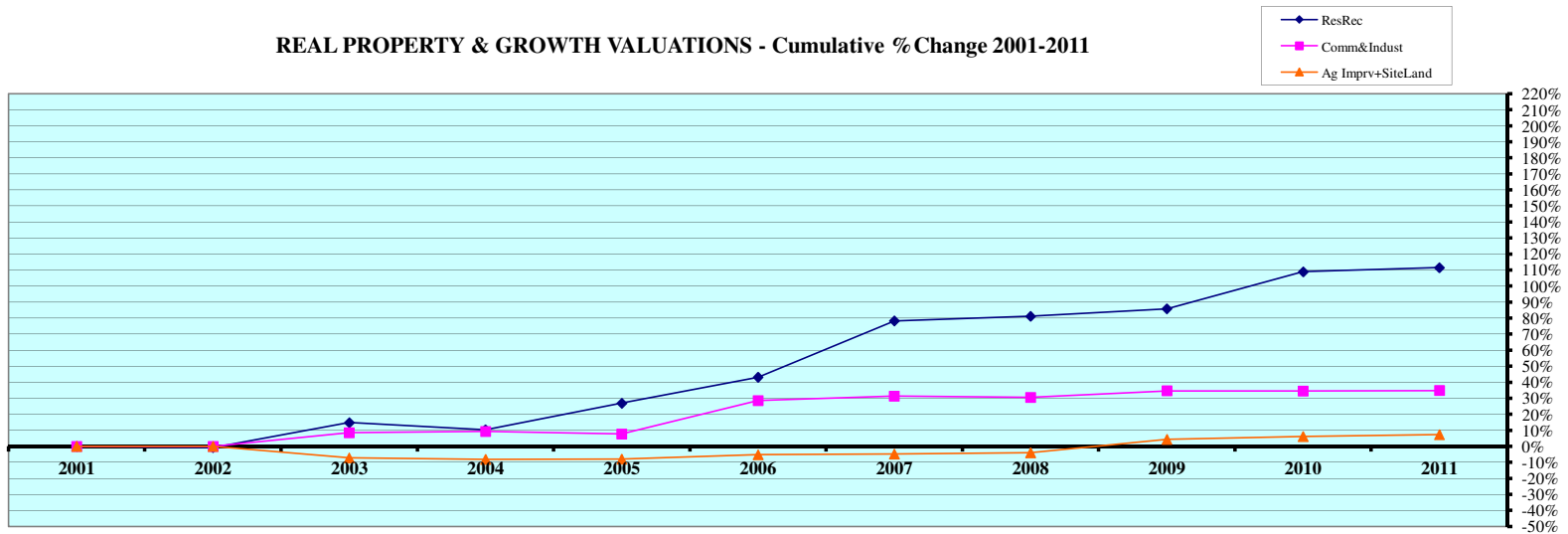
Cnty# **92**
County **WHEELER**

FL area **12**

CHART 1 EXHIBIT 92B 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	4,047,154	11,445	0.28%	4,035,709	--	--	669,905	0	0.00%	669,905	--	--	
2002	4,023,344	7,885	0.20%	4,015,459	-0.78%	-0.78%	669,905	0	0.00%	669,905	0.00%	0.00%	
2003	4,707,340	60,345	1.28%	4,646,995	15.50%	14.82%	726,915	0	0.00%	726,915	8.51%	8.51%	
2004	4,540,770	74,565	1.64%	4,466,205	-5.12%	10.35%	818,990	86,155	10.52%	732,835	0.81%	9.39%	
2005	5,238,245	101,481	1.94%	5,136,764	13.13%	26.92%	905,420	183,500	20.27%	721,920	-11.85%	7.76%	
2006	5,849,556	57,078	0.98%	5,792,478	10.58%	43.12%	880,255	18,949	2.15%	861,306	-4.87%	28.57%	
2007	7,312,040	95,910	1.31%	7,216,130	23.36%	78.30%	880,250	0	0.00%	880,250	0.00%	31.40%	
2008	7,534,095	201,765	2.68%	7,332,330	0.28%	81.17%	900,735	25,680	2.85%	875,055	-0.59%	30.62%	
2009	7,679,905	160,410	2.09%	7,519,495	-0.19%	85.80%	901,980	0	0.00%	901,980	0.14%	34.64%	
2010	8,580,939	124,195	1.45%	8,456,744	10.12%	108.96%	901,605	0	0.00%	901,605	-0.04%	34.59%	
2011	8,587,939	26,775	0.31%	8,561,164	-0.23%	111.54%	910,495	7,195	0.79%	903,300	0.19%	34.84%	
Rate Ann%chg	7.81%			Resid & Rec. w/o growth			3.12%			C & I w/o growth			-0.77%

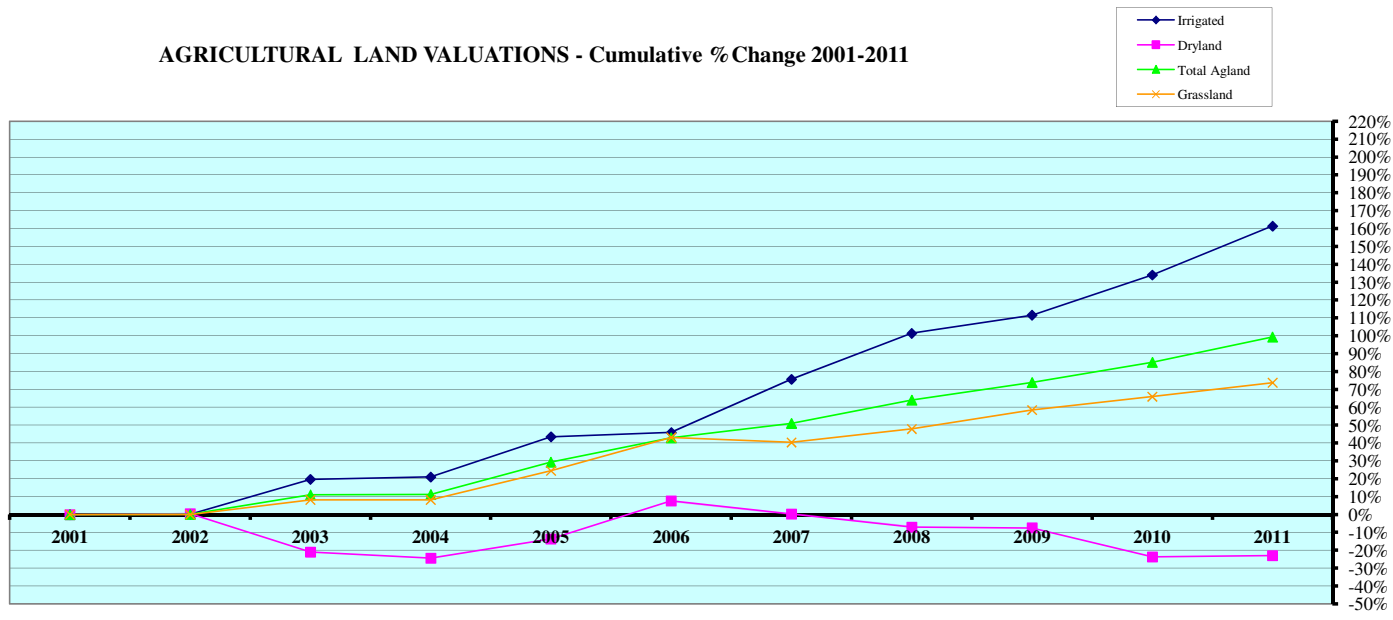
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutblgd & Farmsite Value	Ag Imprv&Site Total Value					
2001	6,992,545	23,403,478	30,396,023	81,095	0.27%	30,314,928	--	--
2002	7,008,610	23,424,428	30,433,038	49,645	0.16%	30,383,393	-0.04%	-0.04%
2003	7,089,010	21,234,177	28,323,187	119,355	0.42%	28,203,832	-7.32%	-7.21%
2004	6,771,520	21,268,927	28,040,447	100,780	0.36%	27,939,667	-1.35%	-8.08%
2005	7,005,005	21,629,152	28,634,157	655,985	2.29%	27,978,172	-0.22%	-7.95%
2006	7,050,240	21,937,927	28,988,167	187,425	0.65%	28,800,742	0.58%	-5.25%
2007	7,188,620	22,052,182	29,240,802	271,770	0.93%	28,969,032	-0.07%	-4.69%
2008	7,290,860	22,207,517	29,498,377	322,395	1.09%	29,175,982	-0.22%	-4.01%
2009	7,632,730	24,594,972	32,227,702	496,775	1.54%	31,730,927	7.57%	4.39%
2010	8,171,780	25,038,862	33,210,642	960,310	2.89%	32,250,332	0.07%	6.10%
2011	8,225,660	25,352,172	33,577,832	960,310	2.86%	32,617,522	-1.79%	7.31%
Rate Ann%chg	1.64%	0.80%	1.00%	Ag Imprv+Site w/o growth			-0.28%	

(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	36,818,545	--	--	--	5,498,155	--	--	--	65,204,700	--	--	--
2002	36,890,620	72,075	0.20%	0.20%	5,525,240	27,085	0.49%	0.49%	65,159,170	-45,530	-0.07%	-0.07%
2003	44,058,665	7,168,045	19.43%	19.66%	4,346,230	-1,179,010	-21.34%	-20.95%	70,583,925	5,424,755	8.33%	8.25%
2004	44,556,685	498,020	1.13%	21.02%	4,156,160	-190,070	-4.37%	-24.41%	70,545,885	-38,040	-0.05%	8.19%
2005	52,820,995	8,264,310	18.55%	43.46%	4,744,845	588,685	14.16%	-13.70%	81,154,735	10,608,850	15.04%	24.46%
2006	53,706,550	885,555	1.68%	45.87%	5,917,580	1,172,735	24.72%	7.63%	93,336,100	12,181,365	15.01%	43.14%
2007	64,670,895	10,964,345	20.42%	75.65%	5,514,570	-403,010	-6.81%	0.30%	91,513,575	-1,822,525	-1.95%	40.35%
2008	74,142,455	9,471,560	14.65%	101.37%	5,114,115	-400,455	-7.26%	-6.98%	96,413,000	4,899,425	5.35%	47.86%
2009	77,885,630	3,743,175	5.05%	111.54%	5,085,775	-28,340	-0.55%	-7.50%	103,334,210	6,921,210	7.18%	58.48%
2010	86,167,745	8,282,115	10.63%	134.03%	4,194,465	-891,310	-17.53%	-23.71%	108,217,020	4,882,810	4.73%	65.97%
2011	96,237,830	10,070,085	11.69%	161.38%	4,236,785	42,320	1.01%	-22.94%	113,298,440	5,081,420	4.70%	73.76%

Rate Ann.%chg: Irrigated **10.08%** Dryland **-2.57%** Grassland **5.68%**

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					175,370	--	--	--	107,696,770	--	--	--
2002					175,370	0	0.00%	0.00%	107,750,400	53,630	0.05%	0.05%
2003	523,845	--	--	--	0	-1,75,370	-100.00%	-100.00%	119,512,665	11,762,265	10.92%	10.97%
2004	525,415	1,570	0.30%	0.30%	0	0	0	-100.00%	119,784,145	271,480	0.23%	11.22%
2005	525,415	0	0.00%	0.30%	0	0	0	-100.00%	139,245,990	19,461,845	16.25%	29.29%
2006	930,560	405,145	77.11%	77.64%	0	0	0	-100.00%	153,890,790	14,644,800	10.52%	42.89%
2007	956,655	26,095	2.80%	82.62%	0	0	0		162,655,695	8,764,905	5.70%	51.03%
2008	956,655	0	0.00%	82.62%	0	0	0		176,626,225	13,970,530	8.59%	64.00%
2009	993,770	37,115	3.88%	89.71%	0	0	0		187,299,385	10,673,160	6.04%	73.91%
2010	890,615	-103,155	-10.38%	70.01%	0	0	0		199,469,845	12,170,460	6.50%	85.21%
2011	891,480	865	0.10%	70.18%	0	0	0		214,664,535	15,194,690	7.62%	99.32%

Cnty# **92** FL area **12** Rate Ann.%chg: Total Agric Land **7.14%**
 County **WHEELER**

(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	37,173,015	59,226	628		0.00%	5,388,450	15,703	343		0.00%	65,137,355	277,822	234		0.00%
2002	36,818,545	58,650	628	0.00%	0.00%	5,498,155	16,056	342	-0.29%	-0.29%	65,204,700	278,077	234	0.00%	0.00%
2003	48,021,785	58,819	816	29.94%	29.94%	6,653,800	16,074	414	21.05%	20.70%	66,575,255	277,850	240	2.56%	2.56%
2004	44,627,815	54,411	820	0.51%	30.60%	4,156,160	9,398	442	6.82%	28.93%	70,526,495	288,913	244	1.71%	4.32%
2005	52,746,390	54,434	969	18.14%	54.30%	4,719,780	9,301	507	14.75%	47.94%	81,192,630	288,975	281	15.10%	20.07%
2006	53,141,915	54,837	969	0.01%	54.31%	6,021,680	9,150	658	29.69%	91.86%	93,492,260	288,694	324	15.26%	38.40%
2007	61,056,030	57,203	1,067	10.14%	69.96%	5,633,275	8,665	650	-1.22%	89.53%	92,824,975	286,796	324	-0.06%	38.32%
2008	74,037,390	60,462	1,225	14.72%	94.99%	5,115,740	7,823	654	0.59%	90.64%	96,437,985	284,384	339	4.77%	44.92%
2009	77,853,000	60,544	1,286	5.01%	104.76%	5,113,285	7,820	654	0.00%	90.64%	103,396,840	284,368	364	7.22%	55.39%
2010	85,931,385	60,617	1,418	10.24%	125.74%	4,331,010	6,328	684	4.67%	99.53%	108,247,730	286,824	377	3.80%	61.28%
2011	94,752,005	60,723	1,560	10.07%	148.47%	4,197,275	6,142	683	-0.15%	99.24%	113,792,225	286,779	397	5.14%	69.57%

Rate Annual %chg Average Value/Acre: 9.53%

7.14%

5.42%

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						175,370	8,779	20			107,874,190	361,529	298		0.00%
2002						175,370	8,779	20	0.00%		107,696,770	361,562	298	0.00%	0.00%
2003						0	0				121,689,095	361,523	337	13.09%	13.09%
2004	525,415	8,721	60	n/a	n/a	0	0		n/a	n/a	119,835,885	361,443	332	-1.62%	11.26%
2005	525,415	8,721	60	0.00%	n/a	0	0			n/a	139,184,215	361,431	385	16.15%	29.23%
2006	930,560	8,721	107	77.11%	n/a	0	0			n/a	153,586,415	361,402	425	10.36%	42.61%
2007	930,560	8,721	107	0.00%	n/a	0	0			n/a	160,444,840	361,385	444	4.47%	48.98%
2008	956,655	8,721	110	2.80%	n/a	0	0			n/a	176,547,770	361,391	489	10.03%	63.93%
2009	998,500	8,719	115	4.39%	n/a	0	0			n/a	187,361,625	361,451	518	6.11%	73.95%
2010	887,435	7,561	117	2.49%	n/a	0	0			n/a	199,397,560	361,330	552	6.46%	85.18%
2011	890,540	7,592	117	-0.05%	n/a	0	0			n/a	213,632,045	361,236	591	7.17%	98.45%

92
WHEELER

FL area 12

Rate Annual %chg Average Value/Acre: 7.09%

(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

