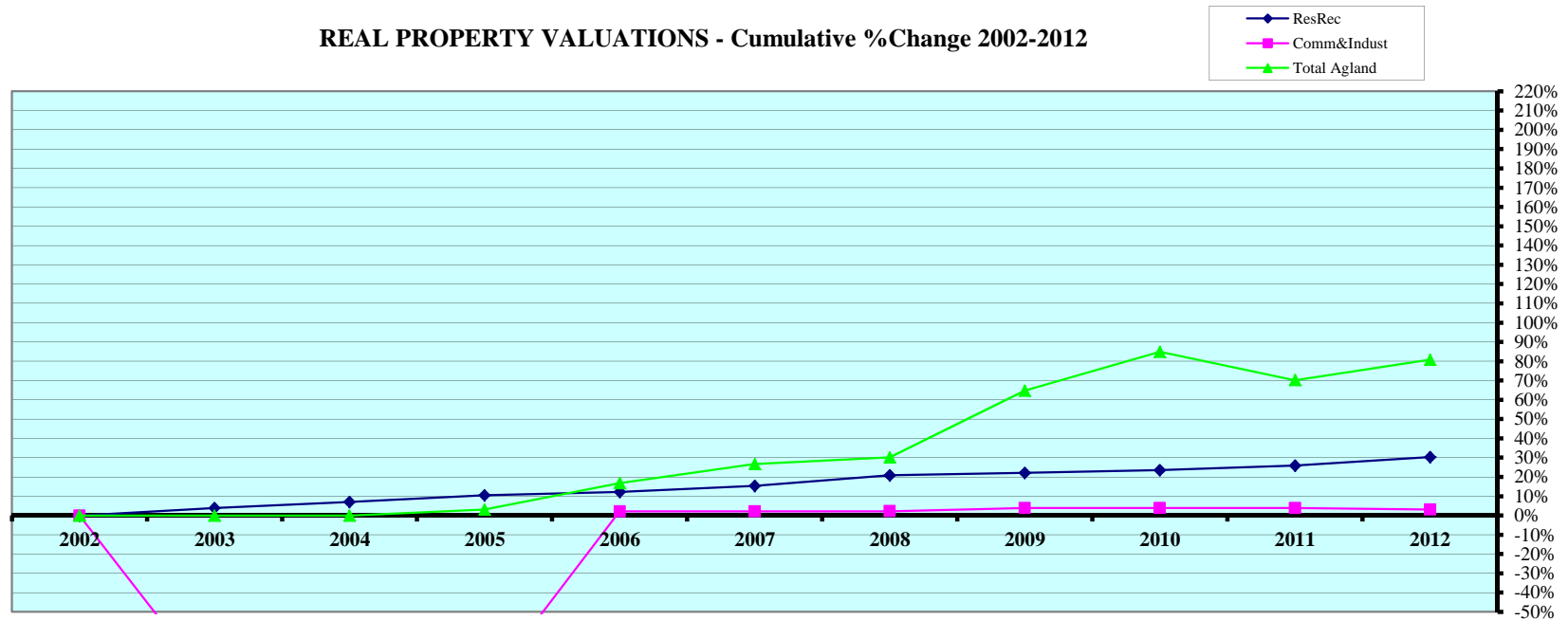


REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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
2002	3,025,800	--	--	--	4,398,725	--	--	--	62,589,515	--	--	--
2003	3,144,615	118,815	3.93%	3.93%	433,970	-3,964,755	-90.13%	-90.13%	62,521,655	-67,860	-0.11%	-0.11%
2004	3,237,540	92,925	2.96%	7.00%	429,420	-4,550	-1.05%	-90.24%	62,526,595	4,940	0.01%	-0.10%
2005	3,344,165	106,625	3.29%	10.52%	449,010	19,590	4.56%	-89.79%	64,533,030	2,006,435	3.21%	3.11%
2006	3,394,860	50,695	1.52%	12.20%	4,494,720	4,045,710	901.03%	2.18%	73,047,455	8,514,425	13.19%	16.71%
2007	3,489,190	94,330	2.78%	15.31%	4,495,735	1,015	0.02%	2.21%	79,297,905	6,250,450	8.56%	26.70%
2008	3,655,205	166,015	4.76%	20.80%	4,496,750	1,015	0.02%	2.23%	81,418,665	2,120,760	2.67%	30.08%
2009	3,693,628	38,423	1.05%	22.07%	4,568,617	71,867	1.60%	3.86%	103,114,840	21,696,175	26.65%	64.75%
2010	3,736,924	43,296	1.17%	23.50%	4,570,106	1,489	0.03%	3.90%	115,729,015	12,614,175	12.23%	84.90%
2011	3,807,440	70,516	1.89%	25.83%	4,568,906	-1,200	-0.03%	3.87%	106,522,462	-9,206,553	-7.96%	70.19%
2012	3,944,306	136,866	3.59%	30.36%	4,535,750	-33,156	-0.73%	3.12%	113,123,896	6,601,434	6.20%	80.74%

Rate Annual %chg: Residential & Recreational **2.69%**

Commercial & Industrial **0.31%**

Agricultural Land **6.10%**

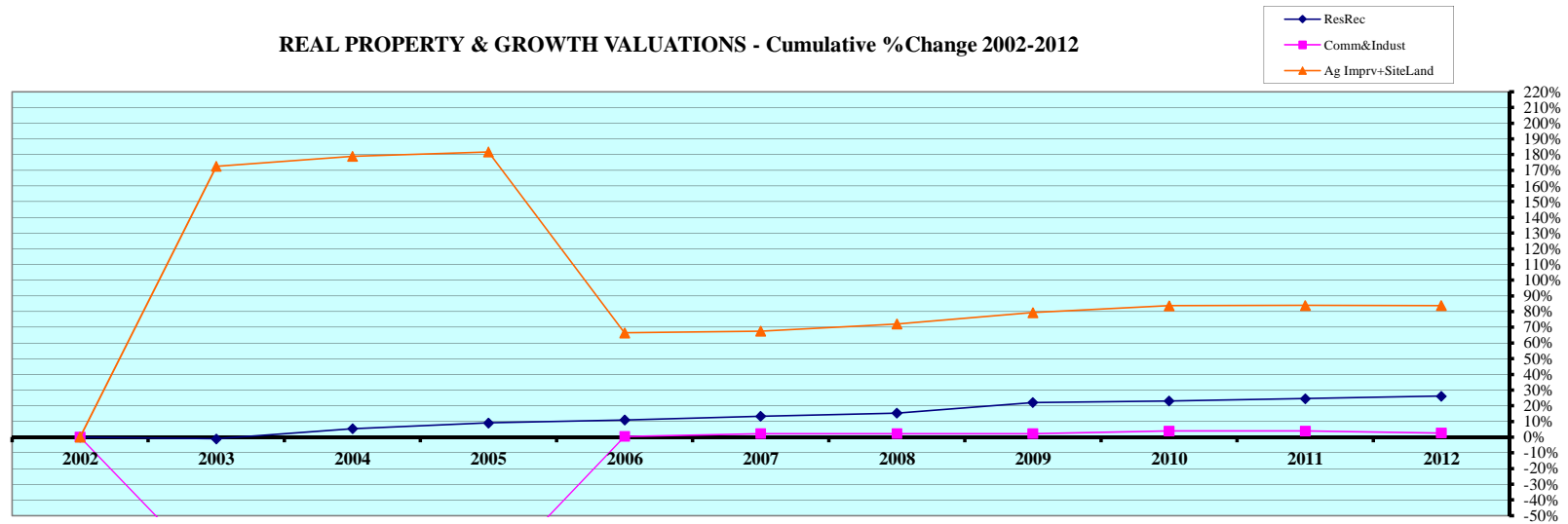
Cnty# **3**
County **ARTHUR**

FL area **2**

CHART 1 EXHIBIT 3B 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 2002-2012

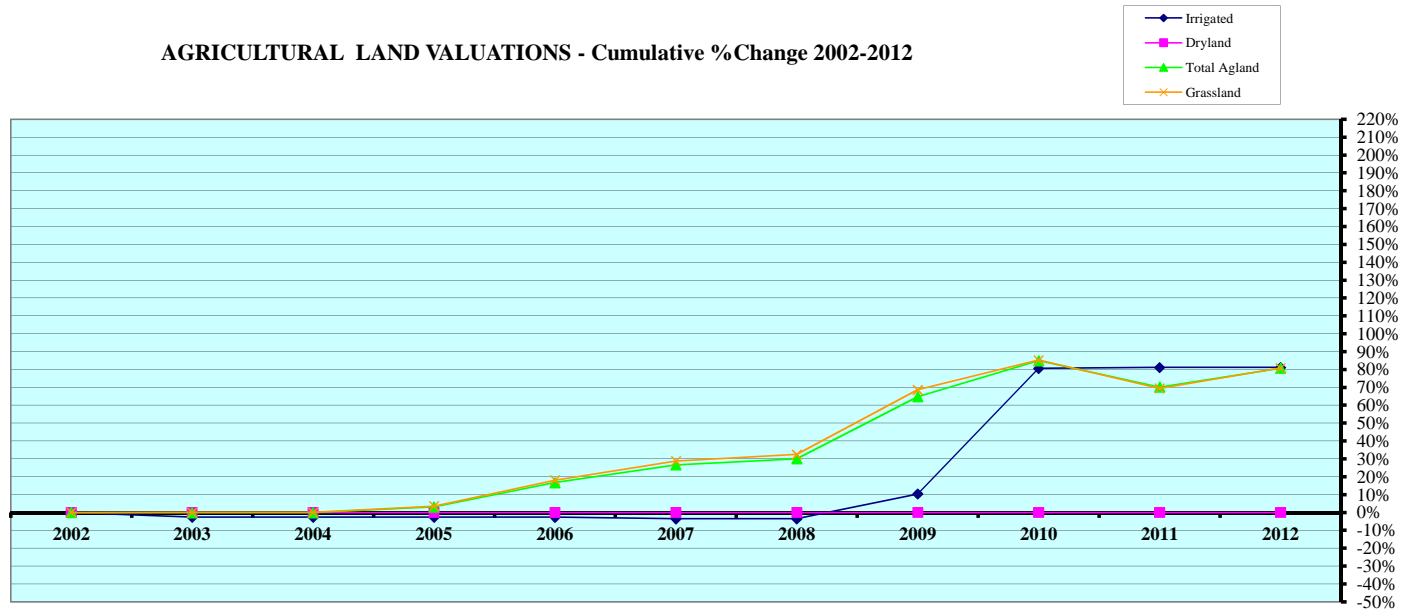


Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	3,025,800	16,290	0.54%	3,009,510	--	--	4,398,725	0	0.00%	4,398,725	--	--
2003	3,144,615	150,080	4.77%	2,994,535	-1.03%	-1.03%	433,970	0	0.00%	433,970	-90.13%	-90.13%
2004	3,237,540	49,545	1.53%	3,187,995	1.38%	5.36%	429,420	16,250	3.78%	413,170	-4.79%	-90.61%
2005	3,344,165	43,360	1.30%	3,300,805	1.95%	9.09%	449,010	19,790	4.41%	429,220	-0.05%	-90.24%
2006	3,394,860	36,420	1.07%	3,358,440	0.43%	10.99%	4,494,720	74,710	1.66%	4,420,010	884.39%	0.48%
2007	3,489,190	60,570	1.74%	3,428,620	0.99%	13.31%	4,495,735	0	0.00%	4,495,735	0.02%	2.21%
2008	3,655,205	166,180	4.55%	3,489,025	0.00%	15.31%	4,496,750	0	0.00%	4,496,750	0.02%	2.23%
2009	3,693,628	0	0.00%	3,693,628	1.05%	22.07%	4,568,617	71,770	1.57%	4,496,847	0.00%	2.23%
2010	3,736,924	15,255	0.41%	3,721,669	0.76%	23.00%	4,570,106	0	0.00%	4,570,106	0.03%	3.90%
2011	3,807,440	37,970	1.00%	3,769,470	0.87%	24.58%	4,568,906	0	0.00%	4,568,906	-0.03%	3.87%
2012	3,944,306	127,530	3.23%	3,816,776	0.25%	26.14%	4,535,750	19,890	0.44%	4,515,860	-1.16%	2.66%
Rate Ann%chg	2.69%			Resid & Rec. w/o growth		0.66%	0.31%			C & I w/o growth		78.83%

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					
2002	2,186,880	1,072,985	3,259,865	49,595	1.52%	3,210,270	--	--
2003	3,736,815	5,411,065	9,147,880	265,030	2.90%	8,882,850	172.49%	172.49%
2004	3,764,010	5,369,920	9,133,930	41,560	0.46%	9,092,370	-0.61%	178.92%
2005	3,988,265	5,406,255	9,394,520	214,760	2.29%	9,179,760	0.50%	181.60%
2006	3,934,570	1,524,860	5,459,430	33,360	0.61%	5,426,070	-42.24%	66.45%
2007	4,015,270	1,557,410	5,572,680	110,050	1.97%	5,462,630	0.06%	67.57%
2008	4,084,395	1,718,925	5,803,320	194,030	3.34%	5,609,290	0.66%	72.07%
2009	4,201,705	1,786,051	5,987,756	141,665	2.37%	5,846,091	0.74%	79.34%
2010	4,259,365	1,797,175	6,056,540	68,265	1.13%	5,988,275	0.01%	83.70%
2011	4,217,760	1,784,791	6,002,551	7,930	0.13%	5,994,621	-1.02%	83.89%
2012	4,434,670	1,850,317	6,284,987	294,666	4.69%	5,990,321	-0.20%	83.76%
Rate Ann%chg	7.33%	5.60%	6.79%	Ag Imprv+Site w/o growth		13.04%		

(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 property 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; 2002 - 2012 CTL
Growth Value; 2002-2012 Abstract of Asmnt Rpt.
NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2013

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2002-2012



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
2002	4,114,950	--	--	--	0	--	--	--	58,433,155	--	--	--
2003	4,005,400	-109,550	-2.66%	-2.66%	0	0	0	0	58,474,845	41,690	0.07%	0.07%
2004	4,005,400	0	0.00%	-2.66%	0	0	0	0	58,479,785	4,940	0.01%	0.08%
2005	4,005,400	0	0.00%	-2.66%	0	0	0	0	60,486,220	2,006,435	3.43%	3.51%
2006	4,005,400	0	0.00%	-2.66%	0	0	0	0	69,000,645	8,514,425	14.08%	18.08%
2007	3,971,100	-34,300	-0.86%	-3.50%	0	0	0	0	75,285,395	6,284,750	9.11%	28.84%
2008	3,971,100	0	0.00%	-3.50%	0	0	0	0	77,406,155	2,120,760	2.82%	32.47%
2009	4,538,400	567,300	14.29%	10.29%	0	0	0	0	98,535,030	21,128,875	27.30%	68.63%
2010	7,431,630	2,893,230	63.75%	80.60%	0	0	0	0	108,255,975	9,720,945	9.87%	85.26%
2011	7,453,887	22,257	0.30%	81.14%	0	0	0	0	99,029,454	-9,226,521	-8.52%	69.47%
2012	7,453,887	0	0.00%	81.14%	0	0	0	0	105,630,888	6,601,434	6.67%	80.77%

Rate Ann.%chg: Irrigated Dryland Grassland

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
2002					41,410	--	--	--	62,589,515	--	--	--
2003	41,410	--	--	--	0	-41,410	-100.00%	-100.00%	62,521,655	-67,860	-0.11%	-0.11%
2004	41,410	0	0.00%	0.00%	0	0	0	-100.00%	62,526,595	4,940	0.01%	-0.10%
2005	41,410	0	0.00%	0.00%	0	0	0	-100.00%	64,533,030	2,006,435	3.21%	3.11%
2006	41,410	0	0.00%	0.00%	0	0	0	-100.00%	73,047,455	8,514,425	13.19%	16.71%
2007	41,410	0	0.00%	0.00%	0	0	0	-100.00%	79,297,905	6,250,450	8.56%	26.70%
2008	41,410	0	0.00%	0.00%	0	0	0	-100.00%	81,418,665	2,120,760	2.67%	30.08%
2009	41,410	0	0.00%	0.00%	0	0	0	-100.00%	103,114,840	21,696,175	26.65%	64.75%
2010	41,410	0	0.00%	0.00%	0	0	0	-100.00%	115,729,015	12,614,175	12.23%	84.90%
2011	39,121	-2,289	-5.53%	-5.53%	0	0	0	-100.00%	106,522,462	-9,206,553	-7.96%	70.19%
2012	39,121	0	0.00%	-5.53%	0	0	0	-100.00%	113,123,896	6,601,434	6.20%	80.74%

Cnty# County FL area Rate Ann.%chg: Total Agric Land

(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 2002-2012 (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
2002	4,114,950	11,757	350			0	0				58,442,255	441,575	132		
2003	4,005,400	11,444	350	0.00%	0.00%	0	0				58,476,145	441,866	132	0.00%	0.00%
2004	4,005,400	11,444	350	0.00%	0.00%	0	0				58,479,915	441,895	132	0.26%	0.26%
2005	4,005,400	11,444	350	0.00%	0.00%	0	0				60,486,355	441,894	137	3.43%	3.70%
2006	4,005,400	11,444	350	0.00%	0.00%	0	0				69,000,335	441,829	156	14.09%	18.31%
2007	4,005,400	11,444	350	0.00%	0.00%	0	0				75,268,265	441,831	170	9.08%	29.06%
2008	3,971,100	11,346	350	0.00%	0.00%	0	0				77,406,155	441,871	175	2.83%	32.71%
2009	4,538,400	11,346	400	14.29%	14.29%	0	0				98,537,260	441,871	223	27.30%	68.94%
2010	7,431,630	11,346	655	63.75%	87.14%	0	0				108,255,975	441,861	245	9.87%	85.61%
2011	7,453,887	11,380	655	0.00%	87.14%	0	0				99,029,785	440,130	225	-8.16%	70.46%
2012	7,453,887	11,380	655	0.00%	87.14%	0	0				105,754,800	440,645	240	6.67%	81.82%

Rate Annual %chg Average Value/Acre:

6.47%

6.16%

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
2002						41,410	4,141	10			62,598,615	457,473	137		
2003						41,410	4,141	10	0.00%		62,522,955	457,451	137	0.00%	0.00%
2004	41,410	4,141	10	n/a	n/a	0	0		n/a	n/a	62,526,725	457,480	137	-0.24%	-0.24%
2005	41,410	4,141	10	0.00%	n/a	0	0		n/a	n/a	64,533,165	457,479	141	3.21%	2.97%
2006	41,410	4,141	10	0.00%	n/a	0	0		n/a	n/a	73,047,145	457,414	160	13.21%	16.57%
2007	41,410	4,141	10	0.00%	n/a	0	0		n/a	n/a	79,315,075	457,416	173	8.58%	26.57%
2008	41,410	4,141	10	0.00%	n/a	0	0		n/a	n/a	81,418,665	457,358	178	2.67%	29.94%
2009	41,410	4,141	10	0.00%	n/a	0	0		n/a	n/a	103,117,070	457,358	225	26.65%	64.57%
2010	41,410	4,141	10	0.00%	n/a	0	0		n/a	n/a	115,729,015	457,348	253	12.23%	84.70%
2011	39,121	3,911	10	0.03%	n/a	0	0		n/a	n/a	106,522,793	455,421	234	-7.57%	70.73%
2012	39,121	3,911	10	0.00%	n/a	0	0		n/a	n/a	113,247,808	455,936	248	6.19%	81.30%

3
ARTHUR

FL area **2**

Rate Annual %chg Average Value/Acre:

6.13%

(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: 2002 - 2012 Abstracts Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2013

