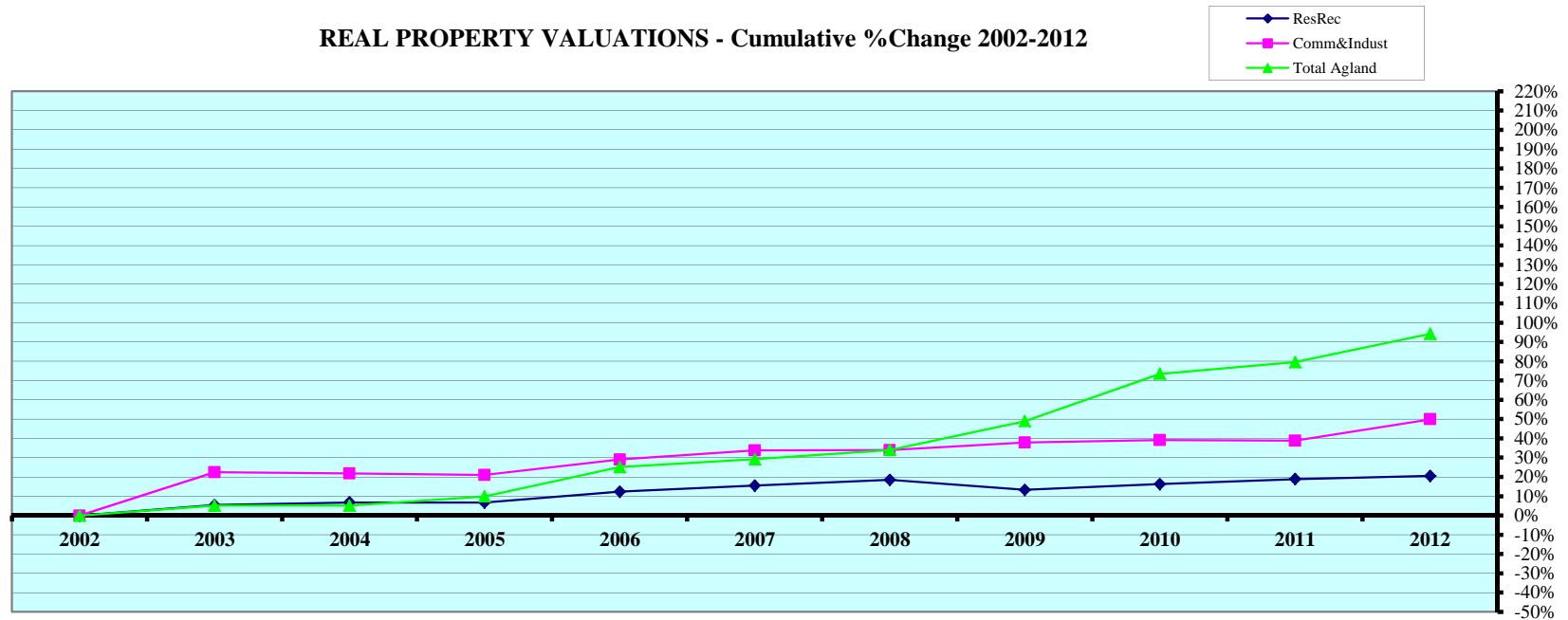


### REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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
2002	18,917,510	--	--	--	4,173,675	--	--	--	113,839,205	--	--	--
2003	19,948,170	1,030,660	5.45%	5.45%	5,107,480	933,805	22.37%	22.37%	119,620,780	5,781,575	5.08%	5.08%
2004	20,201,095	252,925	1.27%	6.79%	5,082,600	-24,880	-0.49%	21.78%	119,625,545	4,765	0.00%	5.08%
2005	20,176,735	-24,360	-0.12%	6.66%	5,049,700	-32,900	-0.65%	20.99%	125,142,070	5,516,525	4.61%	9.93%
2006	21,263,060	1,086,325	5.38%	12.40%	5,383,300	333,600	6.61%	28.98%	142,486,065	17,343,995	13.86%	25.16%
2007	21,841,690	578,630	2.72%	15.46%	5,583,865	200,565	3.73%	33.79%	147,140,505	4,654,440	3.27%	29.25%
2008	22,413,465	571,775	2.62%	18.48%	5,587,740	3,875	0.07%	33.88%	152,529,225	5,388,720	3.66%	33.99%
2009	21,428,595	-984,870	-4.39%	13.27%	5,751,720	163,980	2.93%	37.81%	169,556,645	17,027,420	11.16%	48.94%
2010	22,008,645	580,050	2.71%	16.34%	5,806,745	55,025	0.96%	39.13%	197,504,985	27,948,340	16.48%	73.49%
2011	22,490,465	481,820	2.19%	18.89%	5,793,900	-12,845	-0.22%	38.82%	204,414,135	6,909,150	3.50%	79.56%
2012	22,812,095	321,630	1.43%	20.59%	6,256,300	462,400	7.98%	49.90%	221,144,815	16,730,680	8.18%	94.26%

Rate Annual %chg: Residential & Recreational 1.89%

Commercial & Industrial 4.13%

Agricultural Land 6.87%

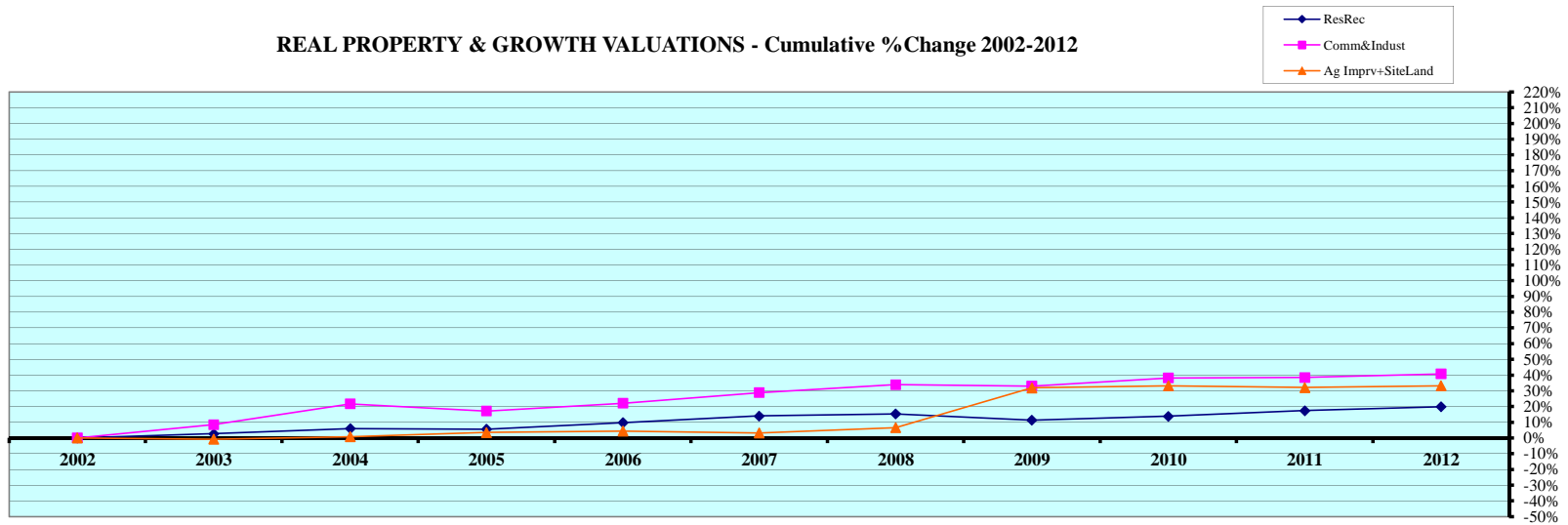
Cnty# 8  
 County BOYD

FL area 11

CHART 1 EXHIBIT 8B 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: 2002 - 2012 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2013

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2002-2012**

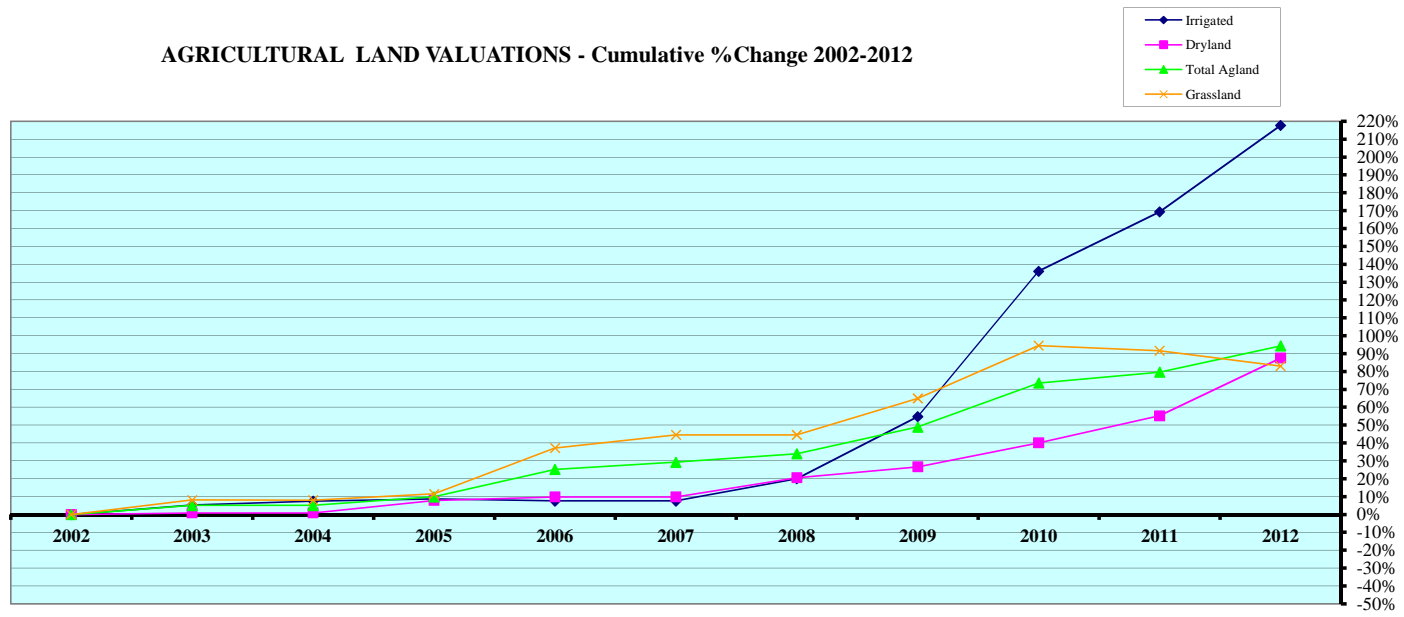


Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	18,917,510	111,190	0.59%	18,806,320	--	--	4,173,675	22,435	0.54%	4,151,240	--	--
2003	19,948,170	519,030	2.60%	19,429,140	2.70%	2.70%	5,107,480	580,580	11.37%	4,526,900	8.46%	8.46%
2004	20,201,095	140,090	0.69%	20,061,005	0.57%	6.04%	5,082,600	6,690	0.13%	5,075,910	-0.62%	21.62%
2005	20,176,735	211,355	1.05%	19,965,380	-1.17%	5.54%	5,049,700	164,045	3.25%	4,885,655	-3.87%	17.06%
2006	21,263,060	501,245	2.36%	20,761,815	2.90%	9.75%	5,383,300	286,725	5.33%	5,096,575	0.93%	22.11%
2007	21,841,690	274,535	1.26%	21,567,155	1.43%	14.01%	5,583,865	210,000	3.76%	5,373,865	-0.18%	28.76%
2008	22,413,465	591,060	2.64%	21,822,405	-0.09%	15.36%	5,587,740	0	0.00%	5,587,740	0.07%	33.88%
2009	21,428,595	368,175	1.72%	21,060,420	-6.04%	11.33%	5,751,720	199,985	3.48%	5,551,735	-0.64%	33.02%
2010	22,008,645	478,505	2.17%	21,530,140	0.47%	13.81%	5,806,745	38,980	0.67%	5,767,765	0.28%	38.19%
2011	22,490,465	284,640	1.27%	22,205,825	0.90%	17.38%	5,793,900	16,185	0.28%	5,777,715	-0.50%	38.43%
2012	22,812,095	132,800	0.58%	22,679,295	0.84%	19.89%	6,256,300	381,225	6.09%	5,875,075	1.40%	40.77%
Rate Ann%chg	<b>1.89%</b>			Resid & Rec. w/o growth	<b>0.25%</b>		<b>4.13%</b>			C & I w/o growth	<b>0.53%</b>	

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	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2002	9,051,395	3,654,945	12,706,340	194,975	1.53%	12,511,365	--	--
2003	9,085,595	3,773,675	12,859,270	246,745	1.92%	12,612,525	-0.74%	-0.74%
2004	9,196,470	3,830,960	13,027,430	220,374	1.69%	12,807,056	-0.41%	0.79%
2005	9,354,010	4,020,125	13,374,135	218,915	1.64%	13,155,220	0.98%	3.53%
2006	9,364,730	4,105,205	13,469,935	208,625	1.55%	13,261,310	-0.84%	4.37%
2007	9,801,945	3,719,700	13,521,645	402,690	2.98%	13,118,955	-2.61%	3.25%
2008	10,006,755	3,787,870	13,794,625	251,814	1.83%	13,542,811	0.16%	6.58%
2009	9,681,955	7,371,735	17,053,690	294,795	1.73%	16,758,895	21.49%	31.89%
2010	9,789,100	7,584,570	17,373,670	454,460	2.62%	16,919,210	-0.79%	33.16%
2011	10,002,555	7,222,435	17,224,990	438,230	2.54%	16,786,760	-3.38%	32.11%
2012	10,326,435	7,717,795	18,044,230	1,128,395	6.25%	16,915,835	-1.79%	33.13%
Rate Ann%chg	<b>1.33%</b>	<b>7.76%</b>	<b>3.57%</b>	Ag Imprv+Site w/o growth	<b>1.21%</b>			

(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	3,079,105	--	--	--	46,319,540	--	--	--	64,149,290	--	--	--
2003	3,244,425	165,320	5.37%	5.37%	46,724,415	404,875	0.87%	0.87%	69,363,980	5,214,690	8.13%	8.13%
2004	3,309,365	64,940	2.00%	7.48%	46,738,675	14,260	0.03%	0.90%	69,289,920	-74,060	-0.11%	8.01%
2005	3,345,925	36,560	1.10%	8.67%	49,967,150	3,228,475	6.91%	7.87%	71,536,995	2,247,075	3.24%	11.52%
2006	3,312,055	-33,870	-1.01%	7.57%	50,849,615	882,465	1.77%	9.78%	88,032,395	16,495,400	23.06%	37.23%
2007	3,312,055	0	0.00%	7.57%	50,855,965	6,350	0.01%	9.79%	92,680,485	4,648,090	5.28%	44.48%
2008	3,695,500	383,445	11.58%	20.02%	55,847,575	4,991,610	9.82%	20.57%	92,694,150	13,665	0.01%	44.50%
2009	4,764,580	1,069,080	28.93%	54.74%	58,656,415	2,808,840	5.03%	26.63%	105,843,650	13,149,500	14.19%	65.00%
2010	7,269,835	2,505,255	52.58%	136.10%	64,878,645	6,222,230	10.61%	40.07%	124,779,100	18,935,450	17.89%	94.51%
2011	8,292,365	1,022,530	14.07%	169.31%	71,884,880	7,006,235	10.80%	55.19%	122,915,125	-1,863,975	-1.49%	91.61%
2012	9,780,005	1,487,640	17.94%	217.62%	86,864,520	14,979,640	20.84%	87.53%	117,401,240	-5,513,885	-4.49%	83.01%

Rate Ann.%chg: Irrigated 12.25% Dryland 6.49% Grassland 6.23%

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
2002					291,270	--	--	--	113,839,205	--	--	--
2003	287,960	--	--	--	0	-291,270	-100.00%	-100.00%	119,620,780	5,781,575	5.08%	5.08%
2004	287,585	-375	-0.13%	-0.13%	0	0	0.00%	-100.00%	119,625,545	4,765	0.00%	5.08%
2005	286,225	-1,360	-0.47%	-0.60%	5,775	5,775	0.00%	-98.02%	125,142,070	5,516,525	4.61%	9.93%
2006	286,225	0	0.00%	-0.60%	5,775	0	0.00%	-98.02%	142,486,065	17,343,995	13.86%	25.16%
2007	286,225	0	0.00%	-0.60%	5,775	0	0.00%	-98.02%	147,140,505	4,654,440	3.27%	29.25%
2008	286,225	0	0.00%	-0.60%	5,775	0	0.00%	-98.02%	152,529,225	5,388,720	3.66%	33.99%
2009	286,225	0	0.00%	-0.60%	5,775	0	0.00%	-98.02%	169,556,645	17,027,420	11.16%	48.94%
2010	298,555	12,330	4.31%	3.68%	278,850	273,075	4728.57%	-4.26%	197,504,985	27,948,340	16.48%	73.49%
2011	181,065	-117,490	-39.35%	-37.12%	1,140,700	861,850	309.07%	291.63%	204,414,135	6,909,150	3.50%	79.56%
2012	5,963,225	5,782,160	3193.42%	1970.85%	1,135,825	-4,875	-0.43%	289.96%	221,144,815	16,730,680	8.18%	94.26%

Cnty# 8  
County BOYD

FL area 11

Rate Ann.%chg: Total Agric Land 6.87%

(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)<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
2002	3,144,610	5,581	563			46,350,845	98,080	473			64,123,515	221,569	289		
2003	3,296,525	5,477	602	6.93%	6.93%	46,895,295	97,974	479	1.27%	1.27%	69,338,295	221,590	313	8.30%	8.30%
2004	3,309,365	5,497	602	0.00%	6.92%	46,873,090	97,913	479	-0.06%	1.21%	69,364,370	221,694	313	-0.04%	8.26%
2005	3,431,725	5,497	624	3.70%	10.88%	49,824,530	97,877	509	6.34%	7.62%	71,604,340	221,421	323	3.36%	11.90%
2006	3,345,925	5,369	623	-0.18%	10.68%	50,823,325	98,129	518	1.74%	9.50%	88,032,395	221,178	398	23.08%	37.72%
2007	3,312,055	5,317	623	-0.04%	10.63%	50,849,615	98,181	518	0.00%	9.50%	92,691,475	221,175	419	5.29%	45.01%
2008	3,695,500	5,435	680	9.15%	20.76%	55,847,575	98,057	570	9.97%	20.41%	92,694,940	221,188	419	0.00%	45.01%
2009	4,769,315	5,840	817	20.11%	45.05%	58,652,625	97,747	600	5.36%	26.86%	105,841,385	221,093	479	14.23%	65.65%
2010	7,269,835	5,881	1,236	51.38%	119.58%	65,062,355	97,770	665	10.90%	40.69%	124,596,105	221,134	563	17.70%	94.96%
2011	8,266,115	5,913	1,398	13.08%	148.30%	71,916,355	100,773	714	7.24%	50.88%	117,544,730	208,480	564	0.07%	95.09%
2012	9,780,005	5,928	1,650	18.01%	193.03%	86,977,070	100,615	864	21.13%	82.76%	117,201,550	207,846	564	0.01%	95.12%

Rate Annual %chg Average Value/Acre: 11.35%

6.22%

6.91%

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
2002						291,300	5,827	50			113,910,270	331,057	344		
2003						291,120	5,823	50	0.00%		119,821,235	330,865	362	5.23%	5.23%
2004	293,490	5,870	50	n/a	n/a	0	499	0	n/a	n/a	119,840,315	331,473	362	-0.13%	5.10%
2005	287,680	6,087	47	-5.47%	n/a	0	0			n/a	125,148,275	330,883	378	4.62%	9.95%
2006	286,225	6,105	47	-0.80%	n/a	0	0			n/a	142,487,870	330,782	431	13.89%	25.22%
2007	286,225	6,105	47	0.00%	n/a	0	0			n/a	147,139,370	330,779	445	3.27%	29.31%
2008	286,225	6,105	47	0.00%	n/a	0	0			n/a	152,524,240	330,785	461	3.66%	34.04%
2009	286,225	6,105	47	0.00%	n/a	0	0			n/a	169,549,550	330,785	513	11.16%	49.00%
2010	298,555	5,958	50	6.89%	n/a	273,075	389	702		n/a	197,499,925	331,132	596	16.36%	73.38%
2011	5,940,255	13,758	432	761.63%	n/a	893,980	1,544	579	-17.55%	n/a	204,561,435	330,468	619	3.78%	79.94%
2012	5,963,250	14,549	410	-5.07%	n/a	892,955	1,530	583	0.77%	n/a	220,814,830	330,469	668	7.95%	94.24%

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**BOYD**

FL area 11

Rate Annual %chg Average Value/Acre: 6.86%

(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

2012 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
2,099	<b>BOYD</b>	22,628,798	565,821	140,218	20,079,915	6,256,300	0	2,732,180	221,144,815	10,326,435	7,717,795	0	291,592,277
cnty sector value % of total value:		7.76%	0.19%	0.05%	6.89%	2.15%		0.94%	75.84%	3.54%	2.65%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6	<b>ANOKA</b>	54,464	474	143	26,945	0	0	0	117,305	14,920	8,870	0	223,121
0.29%	%sector of county sector	0.24%	0.08%	0.10%	0.13%				0.05%	0.14%	0.11%		0.08%
	%sector of municipality	24.41%	0.21%	0.06%	12.08%				52.57%	6.69%	3.98%		100.00%
65	<b>BRISTOW</b>	53,545	26,531	7,970	780,910	128,515	0	0	2,655	0	0	0	1,000,126
3.10%	%sector of county sector	0.24%	4.69%	5.68%	3.89%	2.05%			0.00%				0.34%
	%sector of municipality	5.35%	2.65%	0.80%	78.08%	12.85%			0.27%				100.00%
326	<b>BUTTE</b>	1,000,658	0	0	4,305,030	1,864,165	0	0	4,430	0	8,570	0	7,182,853
15.53%	%sector of county sector	4.42%			21.44%	29.80%			0.00%		0.11%		2.46%
	%sector of municipality	13.93%			59.93%	25.95%			0.06%		0.12%		100.00%
2	<b>GROSS</b>	3,599	0	0	44,020	13,940	0	0	0	0	0	0	61,559
0.10%	%sector of county sector	0.02%			0.22%	0.22%							0.02%
	%sector of municipality	5.85%			71.51%	22.64%							100.00%
245	<b>LYNCH</b>	206,165	682	205	3,337,595	612,480	0	0	0	0	0	0	4,157,127
11.67%	%sector of county sector	0.91%	0.12%	0.15%	16.62%	9.79%							1.43%
	%sector of municipality	4.96%	0.02%	0.00%	80.29%	14.73%							100.00%
1	<b>MONOWI</b>	3,014	0	0	12,525	3,080	0	0	6,285	0	2,080	0	26,984
0.05%	%sector of county sector	0.01%			0.06%	0.05%			0.00%		0.03%		0.01%
	%sector of municipality	11.17%			46.42%	11.41%			23.29%		7.71%		100.00%
84	<b>NAPER</b>	119,526	0	0	1,106,325	131,845	0	0	0	0	0	0	1,357,696
4.00%	%sector of county sector	0.53%			5.51%	2.11%							0.47%
	%sector of municipality	8.80%			81.49%	9.71%							100.00%
455	<b>SPENCER</b>	282,065	47,030	35,750	8,339,560	2,453,395	0	0	16,015	0	0	0	11,173,815
21.68%	%sector of county sector	1.25%	8.31%	25.50%	41.53%	39.21%			0.01%				3.83%
	%sector of municipality	2.52%	0.42%	0.32%	74.63%	21.96%			0.14%				100.00%
1,184	<b>Total Municipalities</b>	1,723,036	74,717	44,068	17,952,910	5,207,420	0	0	146,690	14,920	19,520	0	25,183,281
56.41%	%all municip.sect of cnty	7.61%	13.21%	31.43%	89.41%	83.23%			0.07%	0.14%	0.25%		8.64%

Sources: 2012 Certificate of Taxes Levied CTL, 2010 US Census; Dec2012 Municipality Pop. per Research Division Dept. of Revenue Property Assessment Division Prepared as of 03/01/2013  
 FL area 11

Cnty#	County
8	BOYD