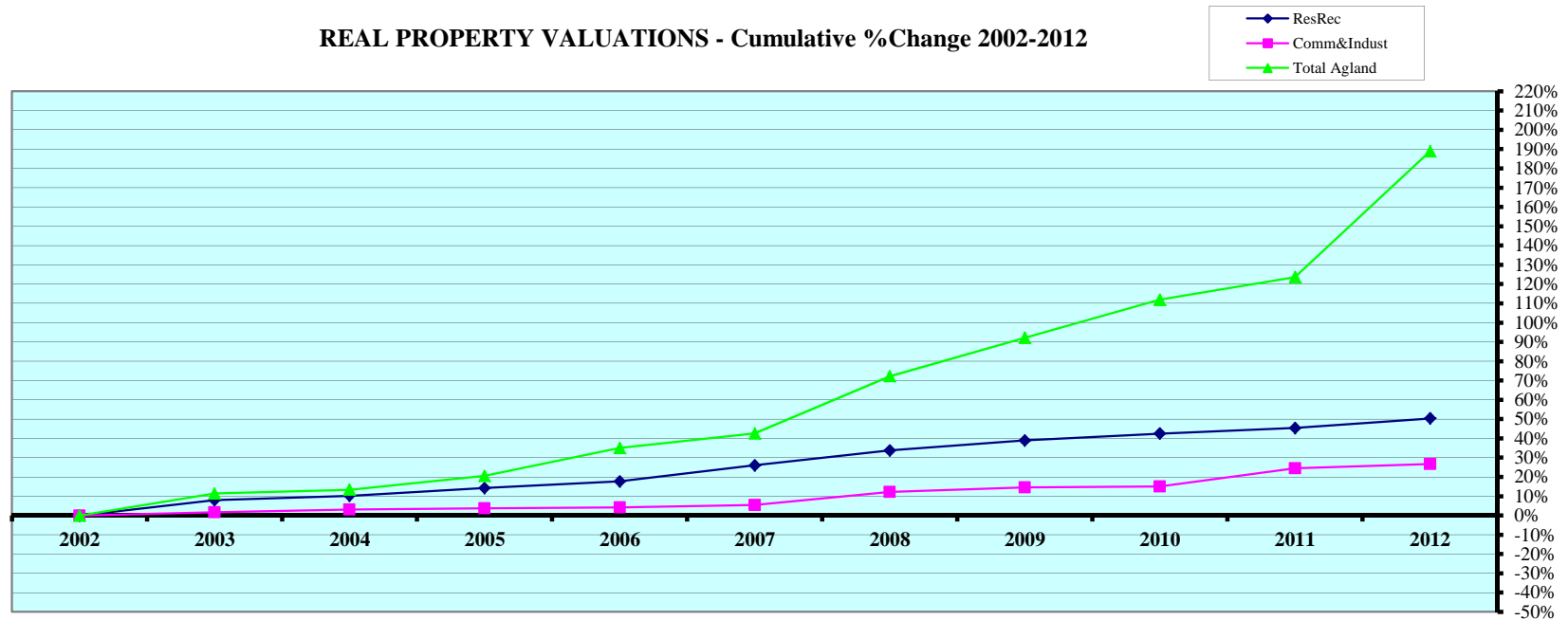


### REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	79,603,370	--	--	--	34,619,199	--	--	--	205,306,240	--	--	--
2003	85,891,181	6,287,811	7.90%	7.90%	35,180,584	561,385	1.62%	1.62%	228,735,085	23,428,845	11.41%	11.41%
2004	87,756,060	1,864,879	2.17%	10.24%	35,666,130	485,546	1.38%	3.02%	232,798,065	4,062,980	1.78%	13.39%
2005	90,937,006	3,180,946	3.62%	14.24%	35,887,445	221,315	0.62%	3.66%	247,423,615	14,625,550	6.28%	20.51%
2006	93,683,965	2,746,959	3.02%	17.69%	36,061,135	173,690	0.48%	4.17%	277,218,335	29,794,720	12.04%	35.03%
2007	100,370,120	6,686,155	7.14%	26.09%	36,481,600	420,465	1.17%	5.38%	292,624,455	15,406,120	5.56%	42.53%
2008	106,450,525	6,080,405	6.06%	33.73%	38,826,040	2,344,440	6.43%	12.15%	353,569,490	60,945,035	20.83%	72.22%
2009	110,576,375	4,125,850	3.88%	38.91%	39,662,649	836,609	2.15%	14.57%	394,555,505	40,986,015	11.59%	92.18%
2010	113,421,300	2,844,925	2.57%	42.48%	39,808,760	146,111	0.37%	14.99%	435,177,090	40,621,585	10.30%	111.96%
2011	115,722,435	2,301,135	2.03%	45.37%	43,083,420	3,274,660	8.23%	24.45%	459,237,725	24,060,635	5.53%	123.68%
2012	119,684,835	3,962,400	3.42%	50.35%	43,870,190	786,770	1.83%	26.72%	593,191,475	133,953,750	29.17%	188.93%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

Agricultural Land

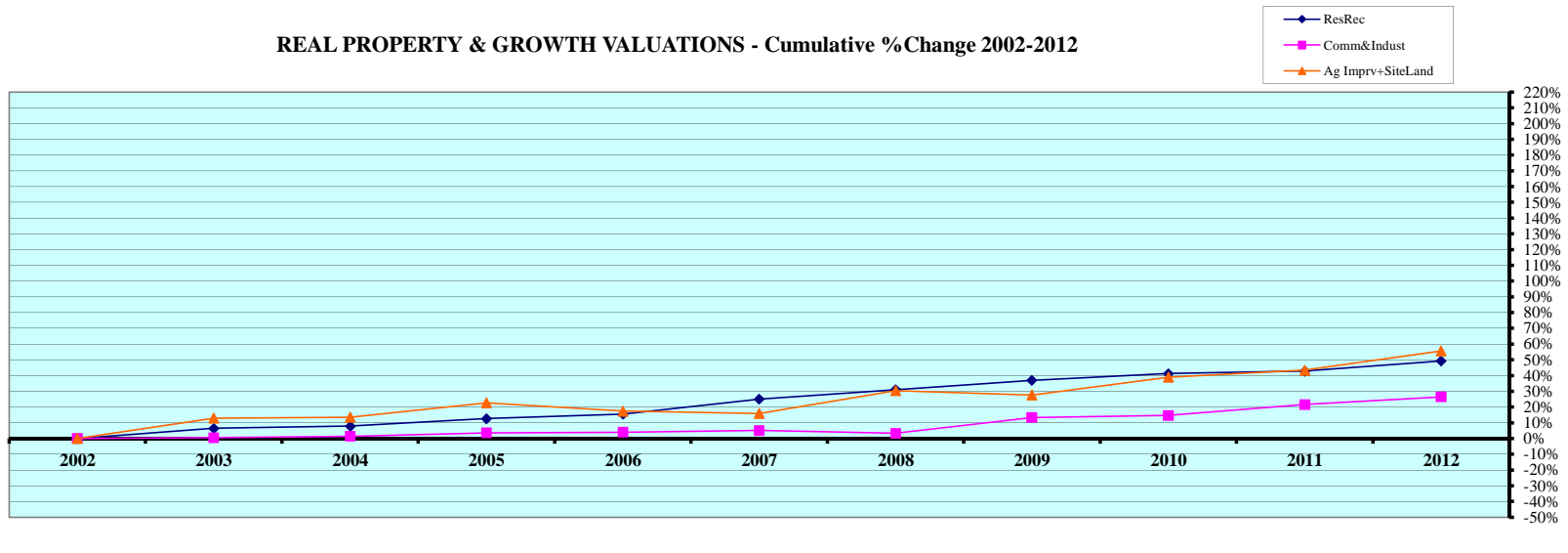
Cnty#   
County

FL area

CHART 1 EXHIBIT 26B 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**

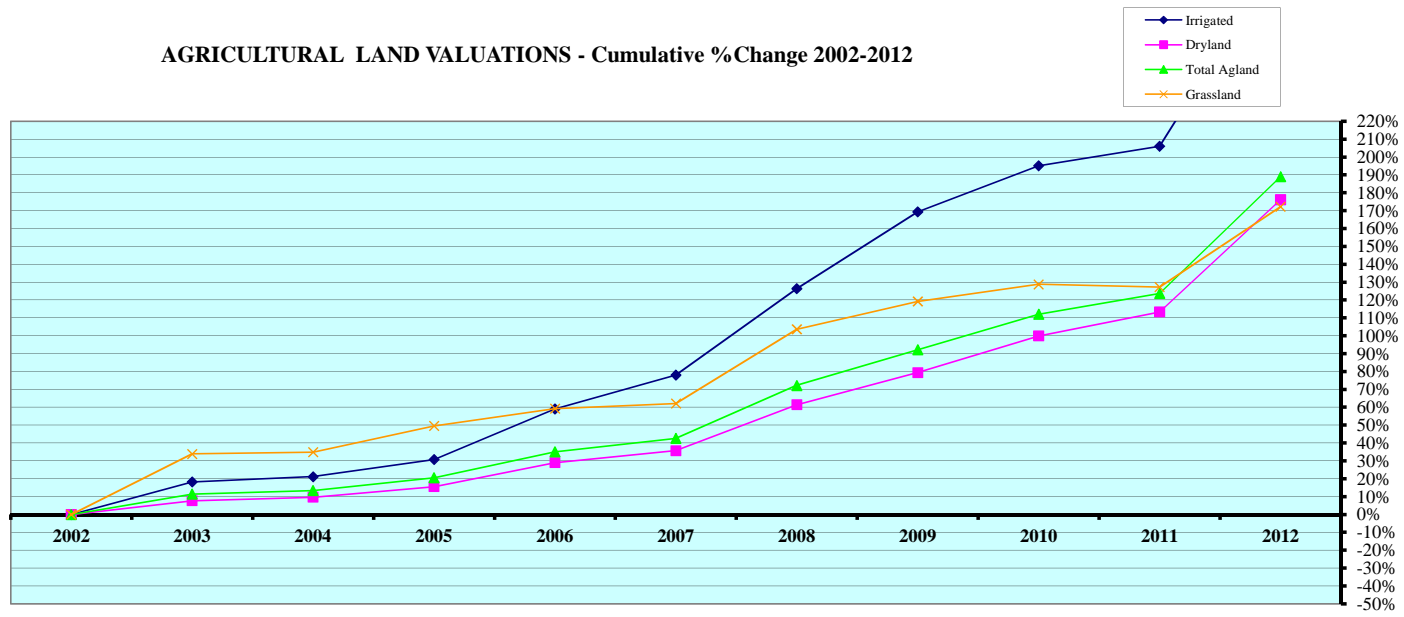


Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	79,603,370	1,164,775	1.46%	78,438,595	--	--	34,619,199	202,200	0.58%	34,416,999	--	--
2003	85,891,181	1,131,975	1.32%	84,759,206	6.48%	6.48%	35,180,584	381,850	1.09%	34,798,734	0.52%	0.52%
2004	87,756,060	1,871,569	2.13%	85,884,491	-0.01%	7.89%	35,666,130	546,450	1.53%	35,119,680	-0.17%	1.45%
2005	90,937,006	1,258,675	1.38%	89,678,331	2.19%	12.66%	35,887,445	29,260	0.08%	35,858,185	0.54%	3.58%
2006	93,683,965	1,696,135	1.81%	91,987,830	1.16%	15.56%	36,061,135	74,630	0.21%	35,986,505	0.28%	3.95%
2007	100,370,120	835,563	0.83%	99,534,557	6.25%	25.04%	36,481,600	93,115	0.26%	36,388,485	0.91%	5.11%
2008	106,450,525	2,205,655	2.07%	104,244,870	3.86%	30.96%	38,826,040	3,072,405	7.91%	35,753,635	-2.00%	3.28%
2009	110,576,375	1,609,187	1.46%	108,967,188	2.36%	36.89%	39,662,649	415,887	1.05%	39,246,762	1.08%	13.37%
2010	113,421,300	1,022,857	0.90%	112,398,443	1.65%	41.20%	39,808,760	133,460	0.34%	39,675,300	0.03%	14.60%
2011	115,722,435	2,045,055	1.77%	113,677,380	0.23%	42.80%	43,083,420	996,830	2.31%	42,086,590	5.72%	21.57%
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	49.21%	43,870,190	97,305	0.22%	43,772,885	1.60%	26.44%
Rate Ann%chg	4.16%			Resid & Rec. w/o growth		2.68%	2.40%			C & I w/o growth		0.85%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				% 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	Growth Value				
2002	25,606,265	11,644,760	37,251,025	500,760	1.34%	36,750,265	--	--
2003	30,799,070	11,602,360	42,401,430	350,195	0.83%	42,051,235	12.89%	12.89%
2004	31,116,860	11,604,310	42,721,170	444,840	1.04%	42,276,330	-0.30%	13.49%
2005	35,438,915	10,463,384	45,902,299	205,395	0.45%	45,696,904	6.97%	22.67%
2006	33,835,210	11,632,480	45,467,690	1,730,445	3.81%	43,737,245	-4.72%	17.41%
2007	33,392,083	12,537,305	45,929,388	2,734,996	5.95%	43,194,392	-5.00%	15.95%
2008	36,584,890	12,770,515	49,355,405	786,010	1.59%	48,569,395	5.75%	30.38%
2009	35,170,155	14,584,345	49,754,500	2,226,760	4.48%	47,527,740	-3.70%	27.59%
2010	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	4.01%	38.92%
2011	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895	1.34%	43.38%
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	6.82%	55.61%
Rate Ann%chg	4.89%	4.74%	4.84%	Ag Imprv+Site w/o growth		2.40%		

(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	19,509,230	--	--	--	164,867,045	--	--	--	20,714,485	--	--	--
2003	23,066,910	3,557,680	18.24%	18.24%	177,501,745	12,634,700	7.66%	7.66%	27,735,405	7,020,920	33.89%	33.89%
2004	23,640,075	573,165	2.48%	21.17%	180,793,970	3,292,225	1.85%	9.66%	27,930,720	195,315	0.70%	34.84%
2005	25,517,245	1,877,170	7.94%	30.80%	190,496,100	9,702,130	5.37%	15.55%	30,977,065	3,046,345	10.91%	49.54%
2006	31,016,480	5,499,235	21.55%	58.98%	212,577,185	22,081,085	11.59%	28.94%	32,980,695	2,003,630	6.47%	59.22%
2007	34,735,960	3,719,480	11.99%	78.05%	223,654,670	11,077,485	5.21%	35.66%	33,584,795	604,100	1.83%	62.13%
2008	44,154,225	9,418,265	27.11%	126.32%	265,979,065	42,324,395	18.92%	61.33%	42,188,895	8,604,100	25.62%	103.67%
2009	52,538,955	8,384,730	18.99%	169.30%	295,689,685	29,710,620	11.17%	79.35%	45,410,925	3,222,030	7.64%	119.22%
2010	57,566,215	5,027,260	9.57%	195.07%	329,451,210	33,761,525	11.42%	99.83%	47,387,360	1,976,435	4.35%	128.76%
2011	59,697,730	2,131,515	3.70%	206.00%	351,687,085	22,235,875	6.75%	113.32%	47,072,835	-314,525	-0.66%	127.25%
2012	80,724,930	21,027,200	35.22%	313.78%	455,209,340	103,522,255	29.44%	176.11%	56,365,010	9,292,175	19.74%	172.10%

Rate Ann.%chg: Irrigated 15.26% Dryland 10.69% Grassland 10.53%

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					215,480	--	--	--	205,306,240	--	--	--
2003	431,025	--	--	--	0	-215,480	-100.00%	-100.00%	228,735,085	23,428,845	11.41%	11.41%
2004	433,300	2,275	0.53%	0.53%	0	0	-100.00%	-100.00%	232,798,065	4,062,980	1.78%	13.39%
2005	433,205	-95	-0.02%	0.51%	0	0	-100.00%	-100.00%	247,423,615	14,625,550	6.28%	20.51%
2006	643,975	210,770	48.65%	49.41%	0	0	-100.00%	-100.00%	277,218,335	29,794,720	12.04%	35.03%
2007	649,030	5,055	0.78%	50.58%	0	0	-100.00%	-100.00%	292,624,455	15,406,120	5.56%	42.53%
2008	1,247,305	598,275	92.18%	189.38%	0	0	-100.00%	-100.00%	353,569,490	60,945,035	20.83%	72.22%
2009	915,940	-331,365	-26.57%	112.50%	0	0	-100.00%	-100.00%	394,555,505	40,986,015	11.59%	92.18%
2010	772,305	-143,635	-15.68%	79.18%	0	0	-100.00%	-100.00%	435,177,090	40,621,585	10.30%	111.96%
2011	774,075	1,770	0.23%	79.59%	6,000	6,000	-97.22%	-97.22%	459,237,725	24,060,635	5.53%	123.68%
2012	810,825	36,750	4.75%	88.12%	81,370	75,370	1256.17%	-62.24%	593,191,475	133,953,750	29.17%	188.93%

Cnty# 26  
County DIXON

FL area 4

Rate Ann.%chg: Total Agric Land 11.19%

(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	19,663,680	20,175	975			164,776,765	193,441	852			20,703,255	60,871	340		
2003	23,074,445	19,764	1,168	19.79%	19.79%	177,339,255	193,523	916	7.51%	7.51%	27,850,330	60,698	459	35.00%	35.00%
2004	23,640,075	19,768	1,196	2.39%	22.66%	180,791,265	193,195	936	2.16%	9.84%	27,930,715	60,302	463	0.91%	36.23%
2005	25,201,225	20,684	1,218	1.88%	24.96%	190,727,145	192,433	991	5.91%	16.33%	31,012,620	60,162	515	11.29%	51.61%
2006	31,016,485	23,334	1,329	9.10%	36.33%	212,541,615	190,925	1,113	12.32%	30.66%	33,016,825	59,067	559	8.44%	64.40%
2007	34,566,955	24,273	1,424	7.13%	46.06%	224,035,255	190,174	1,178	5.82%	38.27%	33,657,710	58,881	572	2.26%	68.13%
2008	43,489,710	25,713	1,691	18.77%	73.47%	266,530,085	189,801	1,404	19.20%	64.82%	42,217,365	57,571	733	28.29%	115.68%
2009	52,242,180	27,232	1,918	13.42%	96.76%	295,976,830	190,965	1,550	10.37%	81.91%	45,391,460	56,656	801	9.25%	135.64%
2010	57,121,520	27,831	2,052	6.99%	110.50%	329,921,290	190,857	1,729	11.53%	102.89%	47,388,550	56,937	832	3.89%	144.79%
2011	60,973,590	28,461	2,142	4.38%	119.73%	352,482,045	190,809	1,847	6.86%	116.82%	47,364,630	56,396	840	0.91%	147.02%
2012	80,882,350	28,309	2,857	33.36%	193.04%	455,114,065	190,037	2,395	29.64%	181.09%	56,548,635	55,569	1,018	21.17%	199.30%

Rate Annual %chg Average Value/Acre: 11.35%

10.89%

11.59%

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						215,440	9,742	22			205,359,140	284,229	723		
2003						0	0				228,694,470	283,754	806	11.48%	11.48%
2004	433,510	9,765	44	n/a	n/a	0	0		n/a	n/a	232,795,565	283,029	823	2.05%	13.76%
2005	433,205	9,759	44	-0.01%	n/a	0	0			n/a	247,374,195	283,038	874	6.26%	20.88%
2006	643,980	9,732	66	49.07%	n/a	0	0			n/a	277,218,905	283,057	979	12.06%	35.46%
2007	651,805	9,667	67	1.90%	n/a	0	0			n/a	292,911,725	282,994	1,035	5.68%	43.16%
2008	1,248,285	9,619	130	92.46%	n/a	0	0			n/a	353,485,445	282,703	1,250	20.80%	72.94%
2009	920,470	7,805	118	-9.12%	n/a	0	0			n/a	394,530,940	282,658	1,396	11.63%	93.06%
2010	772,780	7,150	108	-8.36%	n/a	0	0			n/a	435,204,140	282,775	1,539	10.26%	112.87%
2011	804,075	7,013	115	6.09%	n/a	0	0			n/a	461,624,340	282,678	1,633	6.11%	125.87%
2012	812,840	7,011	116	1.11%	n/a	0	0			n/a	593,357,890	280,926	2,112	29.34%	192.14%

26  
**DIXON**

FL area 4

Rate Annual %chg Average Value/Acre: 11.32%

(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
6,000	<b>DIXON</b>	51,755,312	1,513,682	1,284,035	118,581,580	16,824,715	27,045,475	1,103,255	593,191,475	41,255,470	18,511,410	0	871,066,409
	cnty sector	5.94%	0.17%	0.15%	13.61%	1.93%	3.10%	0.13%	68.10%	4.74%	2.13%		100.00%
	% of total value:												
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	<b>ALLEN</b>	514,189	4,050	36,512	9,144,100	768,795	0	0	63,350	0	19,880	0	10,550,876
6.28%	%sector of county sector	0.99%	0.27%	2.84%	7.71%	4.57%			0.01%		0.11%		1.21%
	%sector of municipality	4.87%	0.04%	0.35%	86.67%	7.29%			0.60%		0.19%		100.00%
166	<b>CONCORD</b>	272,708	0	0	2,891,390	43,495	0	0	0	0	0	0	3,207,593
2.77%	%sector of county sector	0.53%			2.44%	0.26%							0.37%
	%sector of municipality	8.50%			90.14%	1.36%							100.00%
87	<b>DIXON</b>	476,546	6,977	62,897	1,483,505	933,620	0	0	0	0	0	0	2,963,545
1.45%	%sector of county sector	0.92%	0.46%	4.90%	1.25%	5.55%							0.34%
	%sector of municipality	16.08%	0.24%	2.12%	50.06%	31.50%							100.00%
840	<b>EMERSON</b>	185,496	151,822	27,665	8,293,865	1,371,070	0	0	23,720	0	0	0	10,053,638
14.00%	%sector of county sector	0.36%	10.03%	2.15%	6.99%	8.15%			0.00%				1.15%
	%sector of municipality	1.85%	1.51%	0.28%	82.50%	13.64%			0.24%				100.00%
94	<b>MARTINSBURG</b>	282,003	413	124	1,669,085	31,185	0	0	0	0	0	0	1,982,810
1.57%	%sector of county sector	0.54%	0.03%	0.01%	1.41%	0.19%							0.23%
	%sector of municipality	14.22%	0.02%	0.01%	84.18%	1.57%							100.00%
76	<b>MASKELL</b>	156,381	0	0	1,197,810	186,095	0	0	68,580	90,580	1,870	0	1,701,316
1.27%	%sector of county sector	0.30%			1.01%	1.11%			0.01%	0.22%	0.01%		0.20%
	%sector of municipality	9.19%			70.40%	10.94%			4.03%	5.32%	0.11%		100.00%
325	<b>NEWCASTLE</b>	715,851	0	0	6,228,645	582,095	0	0	0	0	0	0	7,526,591
5.42%	%sector of county sector	1.38%			5.25%	3.46%							0.86%
	%sector of municipality	9.51%			82.76%	7.73%							100.00%
961	<b>PONCA</b>	372,412	137,031	15,101	25,883,800	3,214,430	0	0	765	0	12,015	0	29,635,554
16.02%	%sector of county sector	0.72%	9.05%	1.18%	21.83%	19.11%			0.00%		0.06%		3.40%
	%sector of municipality	1.26%	0.46%	0.05%	87.34%	10.85%			0.00%		0.04%		100.00%
1451	<b>WAKEFIELD</b>	7,078,903	245,243	37,235	20,936,835	5,215,730	8,559,915	0	0	0	0	0	42,073,861
24.18%	%sector of county sector	13.68%	16.20%	2.90%	17.66%	31.00%	31.65%						4.83%
	%sector of municipality	16.82%	0.58%	0.09%	49.76%	12.40%	20.34%						100.00%
73	<b>WATERBURY</b>	82,894	8,159	44,961	959,860	118,355	0	0	0	0	0	0	1,214,229
1.22%	%sector of county sector	0.16%	0.54%	3.50%	0.81%	0.70%							0.14%
	%sector of municipality	6.83%	0.67%	3.70%	79.05%	9.75%							100.00%
4,450	<b>Total Municipalities</b>	10,137,383	553,695	224,495	78,688,895	12,464,870	8,559,915	0	156,415	90,580	33,765	0	110,910,013
	%all municip.sect of cnty	19.59%	36.58%	17.48%	66.36%	74.09%	31.65%		0.03%	0.22%	0.18%		12.73%

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

Cnty#	County
26	DIXON