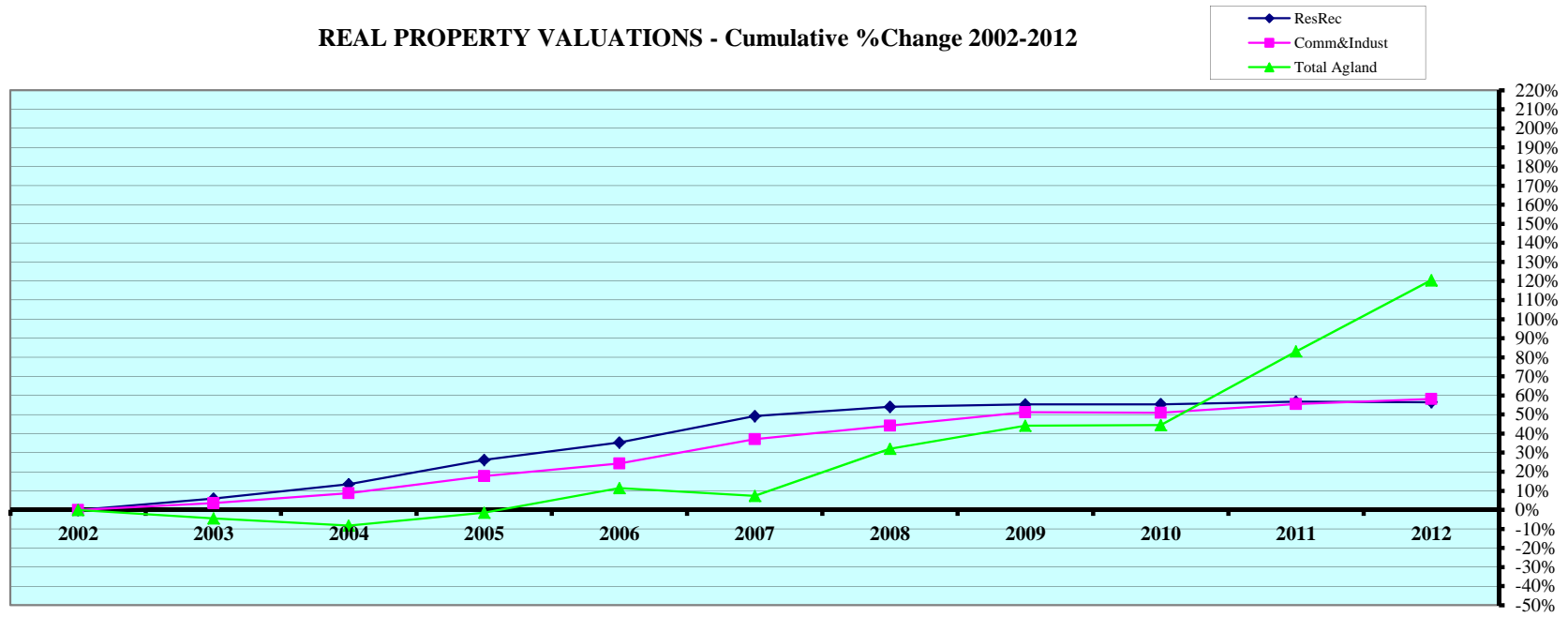


### REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	15,031,954,820	--	--	--	6,739,032,430	--	--	--	84,840,215	--	--	--
2003	15,931,822,450	899,867,630	5.99%	5.99%	6,981,076,800	242,044,370	3.59%	3.59%	81,056,895	-3,783,320	-4.46%	-4.46%
2004	17,052,008,550	1,120,186,100	7.03%	13.44%	7,332,576,255	351,499,455	5.04%	8.81%	77,899,230	-3,157,665	-3.90%	-8.18%
2005	18,976,828,875	1,924,820,325	11.29%	26.24%	7,929,487,575	596,911,320	8.14%	17.67%	83,577,171	5,677,941	7.29%	-1.49%
2006	20,346,453,520	1,369,624,645	7.22%	35.35%	8,379,037,890	449,550,315	5.67%	24.34%	94,483,320	10,906,149	13.05%	11.37%
2007	22,417,078,212	2,070,624,692	10.18%	49.13%	9,237,086,214	858,048,324	10.24%	37.07%	91,057,850	-3,425,470	-3.63%	7.33%
2008	23,156,791,475	739,713,263	3.30%	54.05%	9,713,651,165	476,564,951	5.16%	44.14%	112,032,960	20,975,110	23.03%	32.05%
2009	23,353,118,230	196,326,755	0.85%	55.36%	10,194,506,710	480,855,545	4.95%	51.28%	122,339,830	10,306,870	9.20%	44.20%
2010	23,357,958,765	4,840,535	0.02%	55.39%	10,167,981,076	-26,525,634	-0.26%	50.88%	122,567,670	227,840	0.19%	44.47%
2011	23,561,524,665	203,565,900	0.87%	56.74%	10,480,161,220	312,180,144	3.07%	55.51%	155,326,940	32,759,270	26.73%	83.08%
2012	23,521,427,240	-40,097,425	-0.17%	56.48%	10,659,051,460	178,890,240	1.71%	58.17%	187,042,400	31,715,460	20.42%	120.46%

Rate Annual %chg: Residential & Recreational **4.58%**

Commercial & Industrial **4.69%**

Agricultural Land **8.23%**

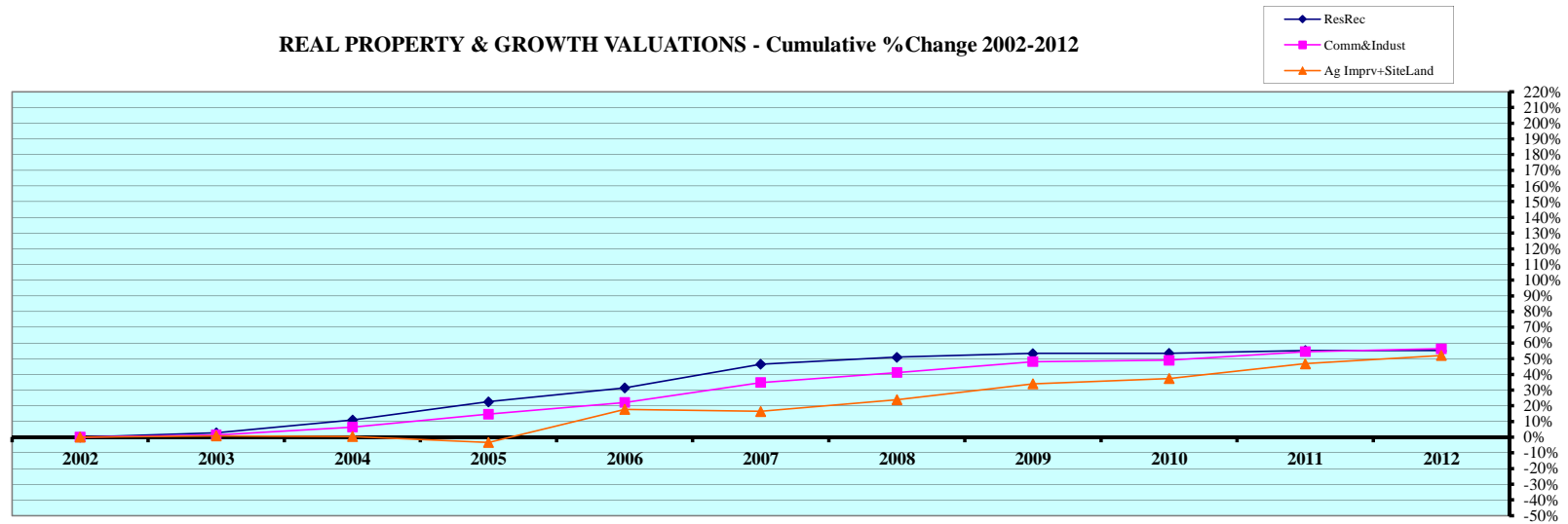
Cnty# **28**  
County **DOUGLAS**

FL area **3**

CHART 1 EXHIBIT 28B 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**

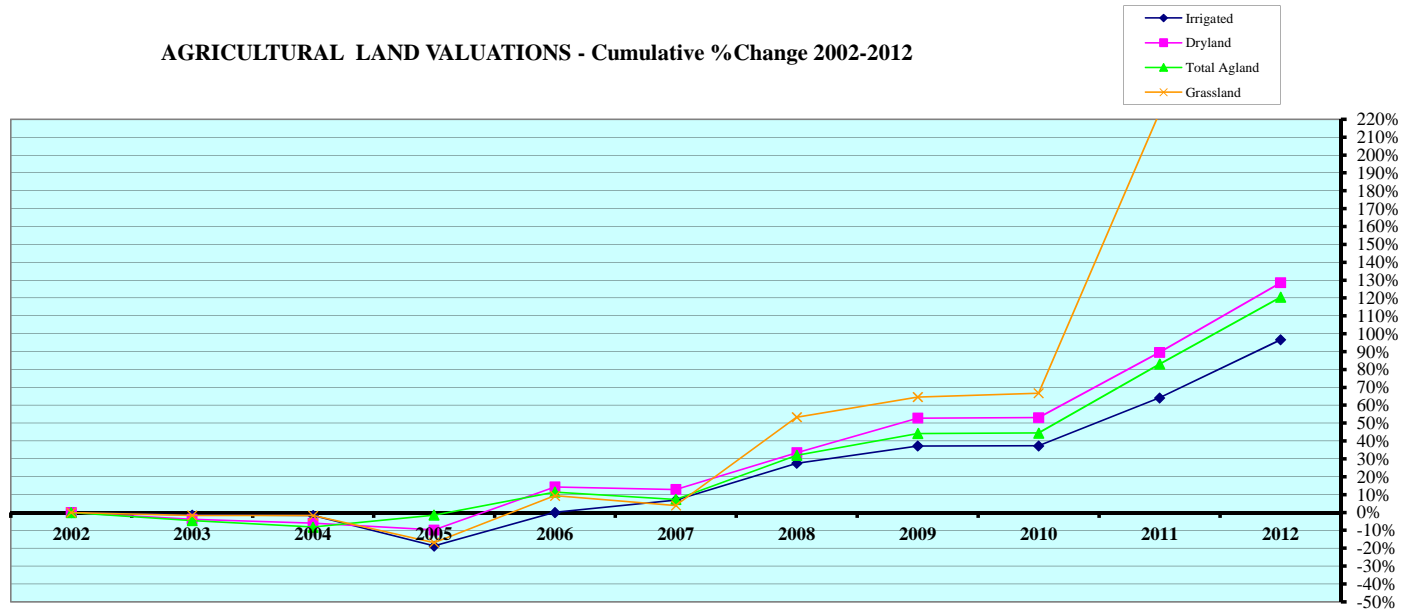


Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	15,031,954,820	383,098,985	2.55%	14,648,855,835	--	--	6,739,032,430	236,292,650	3.51%	6,502,739,780	--	--
2003	15,931,822,450	478,898,100	3.01%	15,452,924,350	2.80%	2.80%	6,981,076,800	149,989,300	2.15%	6,831,087,500	1.37%	1.37%
2004	17,052,008,550	376,219,740	2.21%	16,675,788,810	4.67%	10.94%	7,332,576,255	159,872,365	2.18%	7,172,703,890	2.74%	6.44%
2005	18,976,828,875	553,788,570	2.92%	18,423,040,305	8.04%	22.56%	7,929,487,575	203,232,095	2.56%	7,726,255,480	5.37%	14.65%
2006	20,346,453,520	598,458,100	2.94%	19,747,995,420	4.06%	31.37%	8,379,037,890	151,738,800	1.81%	8,227,299,090	3.76%	22.08%
2007	22,417,078,212	404,034,222	1.80%	22,013,043,990	8.19%	46.44%	9,237,086,214	150,671,128	1.63%	9,086,415,086	8.44%	34.83%
2008	23,156,791,475	466,203,268	2.01%	22,690,588,207	1.22%	50.95%	9,713,651,165	200,518,349	2.06%	9,513,132,816	2.99%	41.16%
2009	23,353,118,230	307,953,047	1.32%	23,045,165,183	-0.48%	53.31%	10,194,506,710	212,666,141	2.09%	9,981,840,569	2.76%	48.12%
2010	23,357,958,765	296,667,562	1.27%	23,061,291,203	-1.25%	53.42%	10,167,981,076	128,535,711	1.26%	10,039,445,365	-1.52%	48.97%
2011	23,561,524,665	235,554,955	1.00%	23,325,969,710	-0.14%	55.18%	10,480,161,220	73,430,620	0.70%	10,406,730,600	2.35%	54.42%
2012	23,521,427,240	207,552,140	0.88%	23,313,875,100	-1.05%	55.10%	10,659,051,460	124,091,280	1.16%	10,534,960,180	0.52%	56.33%
Rate Ann%chg	<b>4.58%</b>			Resid & Rec. w/o growth	<b>2.61%</b>		<b>4.69%</b>			C & I w/o growth	<b>2.88%</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	87,564,330	16,380,180	103,944,510	3,929,370	3.78%	100,015,140	--	--
2003	94,264,725	16,004,930	110,269,655	5,436,700	4.93%	104,832,955	0.85%	0.85%
2004	88,881,960	15,491,240	104,373,200	0	0.00%	104,373,200	-5.35%	0.41%
2005	90,332,969	14,712,800	105,045,769	4,607,500	4.39%	100,438,269	-3.77%	-3.37%
2006	107,335,115	15,063,555	122,398,670	0	0.00%	122,398,670	16.52%	17.75%
2007	108,435,705	14,149,820	122,585,525	1,582,740	1.29%	121,002,785	-1.14%	16.41%
2008	115,999,550	14,119,965	130,119,515	1,360,270	1.05%	128,759,245	5.04%	23.87%
2009	129,454,865	11,725,595	141,180,460	1,867,060	1.32%	139,313,400	7.07%	34.03%
2010	132,976,204	11,066,400	144,042,604	1,324,052	0.92%	142,718,552	1.09%	37.30%
2011	141,732,620	11,762,900	153,495,520	917,170	0.60%	152,578,350	5.93%	46.79%
2012	146,804,130	11,816,410	158,620,540	636,670	0.40%	157,983,870	2.92%	51.99%
Rate Ann%chg	<b>5.30%</b>	<b>-3.21%</b>	<b>4.32%</b>	Ag Imprv+Site w/o growth	<b>2.92%</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	15,018,800	--	--	--	60,744,680	--	--	--	3,846,330	--	--	--
2003	14,809,170	-209,630	-1.40%	-1.40%	58,413,025	-2,331,655	-3.84%	-3.84%	3,781,300	-65,030	-1.69%	-1.69%
2004	14,775,830	-33,340	-0.23%	-1.62%	57,065,560	-1,347,465	-2.31%	-6.06%	3,778,230	-3,070	-0.08%	-1.77%
2005	12,205,560	-2,570,270	-17.40%	-18.73%	54,813,915	-2,251,645	-3.95%	-9.76%	3,199,300	-578,930	-15.32%	-16.82%
2006	15,030,940	2,825,380	23.15%	0.08%	69,443,890	14,629,975	26.69%	14.32%	4,205,580	1,006,280	31.45%	9.34%
2007	16,069,965	1,039,025	6.91%	7.00%	68,546,640	-897,250	-1.29%	12.84%	3,996,920	-208,660	-4.96%	3.92%
2008	19,157,620	3,087,655	19.21%	27.56%	81,029,090	12,482,450	18.21%	33.39%	5,894,910	1,897,990	47.49%	53.26%
2009	20,612,710	1,455,090	7.60%	37.25%	92,791,690	11,762,600	14.52%	52.76%	6,331,330	436,420	7.40%	64.61%
2010	20,622,590	9,880	0.05%	37.31%	92,972,180	180,490	0.19%	53.05%	6,411,040	79,710	1.26%	66.68%
2011	24,651,345	4,028,755	19.54%	64.14%	115,159,965	22,187,785	23.86%	89.58%	12,450,825	6,039,785	94.21%	223.71%
2012	29,524,560	4,873,215	19.77%	96.58%	138,791,430	23,631,465	20.52%	128.48%	15,746,410	3,295,585	26.47%	309.39%

Rate Ann.%chg: Irrigated **6.99%** Dryland **8.61%** Grassland **15.14%**

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					5,230,405	--	--	--	84,840,215	--	--	--
2003	98,170	--	--	--	3,955,230	-1,275,175	-24.38%	-24.38%	81,056,895	-3,783,320	-4.46%	-4.46%
2004	95,500	-2,670	-2.72%	-2.72%	2,184,110	-1,771,120	-44.78%	-58.24%	77,899,230	-3,157,665	-3.90%	-8.18%
2005	81,850	-13,650	-14.29%	-16.62%	13,276,546	11,092,436	507.87%	153.83%	83,577,171	5,677,941	7.29%	-1.49%
2006	90,390	8,540	10.43%	-7.93%	5,712,520	-7,564,026	-56.97%	9.22%	94,483,320	10,906,149	13.05%	11.37%
2007	101,130	10,740	11.88%	3.02%	2,343,195	-3,369,325	-58.98%	-55.20%	91,057,850	-3,425,470	-3.63%	7.33%
2008	114,770	13,640	13.49%	16.91%	5,836,570	3,493,375	149.09%	11.59%	112,032,960	20,975,110	23.03%	32.05%
2009	136,210	21,440	18.68%	38.75%	2,467,890	-3,368,680	-57.72%	-52.82%	122,339,830	10,306,870	9.20%	44.20%
2010	139,220	3,010	2.21%	41.82%	2,422,640	-45,250	-1.83%	-53.68%	122,567,670	227,840	0.19%	44.47%
2011	148,690	9,470	6.80%	51.46%	2,916,115	493,475	20.37%	-44.25%	155,326,940	32,759,270	26.73%	83.08%
2012	149,420	730	0.49%	52.21%	2,830,580	-85,535	-2.93%	-45.88%	187,042,400	31,715,460	20.42%	120.46%

Cnty# **28**  
County **DOUGLAS**

FL area **3**

Rate Ann.%chg: Total Agric Land **8.23%**

(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	15,243,660	10,829	1,408			60,728,040	62,442	973			3,141,540	6,357	494		
2003	14,954,590	10,632	1,407	-0.07%	-0.07%	60,539,200	62,261	972	-0.10%	-0.10%	3,157,140	6,384	495	0.20%	0.20%
2004	14,761,230	10,498	1,406	-0.06%	-0.13%	58,663,300	60,246	974	0.18%	0.07%	3,118,950	6,312	494	-0.18%	0.02%
2005	13,708,120	10,490	1,307	-7.07%	-7.19%	64,344,545	57,776	1,114	14.37%	14.46%	3,105,300	6,298	493	-0.20%	-0.18%
2006	15,891,722	10,684	1,487	13.83%	5.64%	72,939,623	55,435	1,316	18.14%	35.23%	3,767,946	6,282	600	21.63%	21.41%
2007	16,219,648	10,881	1,491	0.21%	5.87%	67,701,547	51,293	1,320	0.32%	35.65%	3,030,820	4,945	613	2.19%	24.07%
2008	19,617,876	10,899	1,800	20.76%	27.84%	83,409,749	52,132	1,600	21.22%	64.44%	4,735,914	5,580	849	38.47%	71.80%
2009	20,587,129	10,942	1,882	4.53%	33.63%	93,433,294	52,030	1,796	12.24%	84.56%	4,956,467	5,596	886	4.37%	79.30%
2010	20,576,430	10,938	1,881	-0.02%	33.61%	93,373,917	52,033	1,795	-0.07%	84.43%	4,980,692	5,615	887	0.14%	79.55%
2011	24,770,700	9,908	2,500	32.89%	77.56%	115,969,290	48,337	2,399	33.70%	146.58%	9,359,110	8,937	1,047	18.07%	111.99%
2012	29,835,036	9,946	3,000	19.99%	113.06%	139,373,087	48,083	2,899	20.82%	197.90%	12,702,488	9,097	1,396	33.34%	182.67%

Rate Annual %chg Average Value/Acre:

**7.86%**

**11.53%**

**10.95%**

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						4,258,720	4,586	929			83,371,960	84,214	990		
2003						101,200	3,999	25	-97.31%		83,313,720	87,091	957	-3.33%	-3.33%
2004	98,180	3,888	25	n/a	n/a	2,930,080	3,794	772	n/a	n/a	79,571,740	84,738	939	-1.88%	-5.15%
2005	98,080	3,876	25	0.21%	n/a	7,694,380	3,879	1,983	156.85%	n/a	88,950,425	82,318	1,081	15.07%	9.15%
2006	95,577	3,672	26	2.84%	n/a	1,866,105	4,020	464	-76.59%	n/a	94,560,973	80,094	1,181	9.26%	19.26%
2007	86,393	3,226	27	2.91%	n/a	1,892,943	3,774	502	8.05%	n/a	88,931,351	74,118	1,200	1.63%	21.20%
2008	173,412	3,473	50	86.43%	n/a	2,854,445	4,701	607	21.05%	n/a	110,791,396	76,785	1,443	20.25%	45.75%
2009	194,295	3,476	56	11.96%	n/a	3,591,760	4,790	750	23.50%	n/a	122,762,945	76,833	1,598	10.74%	61.39%
2010	191,673	3,479	55	-1.46%	n/a	2,928,871	4,864	602	-19.70%	n/a	122,051,583	76,929	1,587	-0.70%	60.26%
2011	173,868	3,002	58	5.12%	n/a	5,148,705	5,212	988	64.03%	n/a	155,421,671	75,397	2,061	29.93%	108.22%
2012	151,909	3,038	50	-13.66%	n/a	4,566,560	5,167	884	-10.53%	n/a	186,629,081	75,331	2,477	20.18%	150.25%

**28**  
**DOUGLAS**

FL area **3**

Rate Annual %chg Average Value/Acre:

**9.61%**

(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
517,110	<b>DOUGLAS</b>	1,646,260,650	290,586,270	267,203,570	23,518,674,640	9,008,797,960	1,650,253,500	2,752,600	187,042,400	146,804,130	11,816,410	0	36,730,192,130
	cnty sector	value	% of total value:										
		4.48%	0.79%	0.73%	64.03%	24.53%	4.49%	0.01%	0.51%	0.40%	0.03%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,458	<b>BENNINGTON</b>	1,778,600	530,715	138,985	72,716,700	8,156,900	4,578,300	0	0	0	0	0	87,900,200
0.28%	%sector of county sector	0.11%	0.18%	0.05%	0.31%	0.09%	0.28%						0.24%
	%sector of municipality	2.02%	0.60%	0.16%	82.73%	9.28%	5.21%						100.00%
423,192	<b>OMAHA</b>	1,469,237,460	266,616,975	228,822,525	16,477,960,670	8,094,109,685	1,461,273,800	0	0	0	0	0	27,998,021,115
81.84%	%sector of county sector	89.25%	91.75%	85.64%	70.06%	89.85%	88.55%						76.23%
	%sector of municipality	5.25%	0.95%	0.82%	58.85%	28.91%	5.22%						100.00%
5,943	<b>RALSTON</b>	8,630,400	1,116,730	1,187,930	250,339,200	57,542,100	18,395,300	0	0	0	0	0	337,211,660
1.15%	%sector of county sector	0.52%	0.38%	0.44%	1.06%	0.64%	1.11%						0.92%
	%sector of municipality	2.56%	0.33%	0.35%	74.24%	17.06%	5.46%						100.00%
2,087	<b>VALLEY</b>	46,712,480	2,846,030	11,327,845	69,304,300	17,189,400	31,728,700	71,900	0	0	0	0	179,180,655
0.40%	%sector of county sector	2.84%	0.98%	4.24%	0.29%	0.19%	1.92%	2.61%					0.49%
	%sector of municipality	26.07%	1.59%	6.32%	38.68%	9.59%	17.71%	0.04%					100.00%
848	<b>WATERLOO</b>	11,957,730	697,545	1,792,935	28,329,800	7,182,700	18,053,900	0	0	0	0	0	68,014,610
0.16%	%sector of county sector	0.73%	0.24%	0.67%	0.12%	0.08%	1.09%						0.19%
	%sector of municipality	17.58%	1.03%	2.64%	41.65%	10.56%	26.54%						100.00%
433,528	<b>Total Municipalities</b>	1,538,316,670	271,807,995	243,270,220	16,898,650,670	8,184,180,785	1,534,030,000	71,900	0	0	0	0	28,670,328,240
83.84%	%all municip.sect of cnty	93.44%	93.54%	91.04%	71.85%	90.85%	92.96%	2.61%					78.06%

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
28	DOUGLAS

FL area	3
---------	---