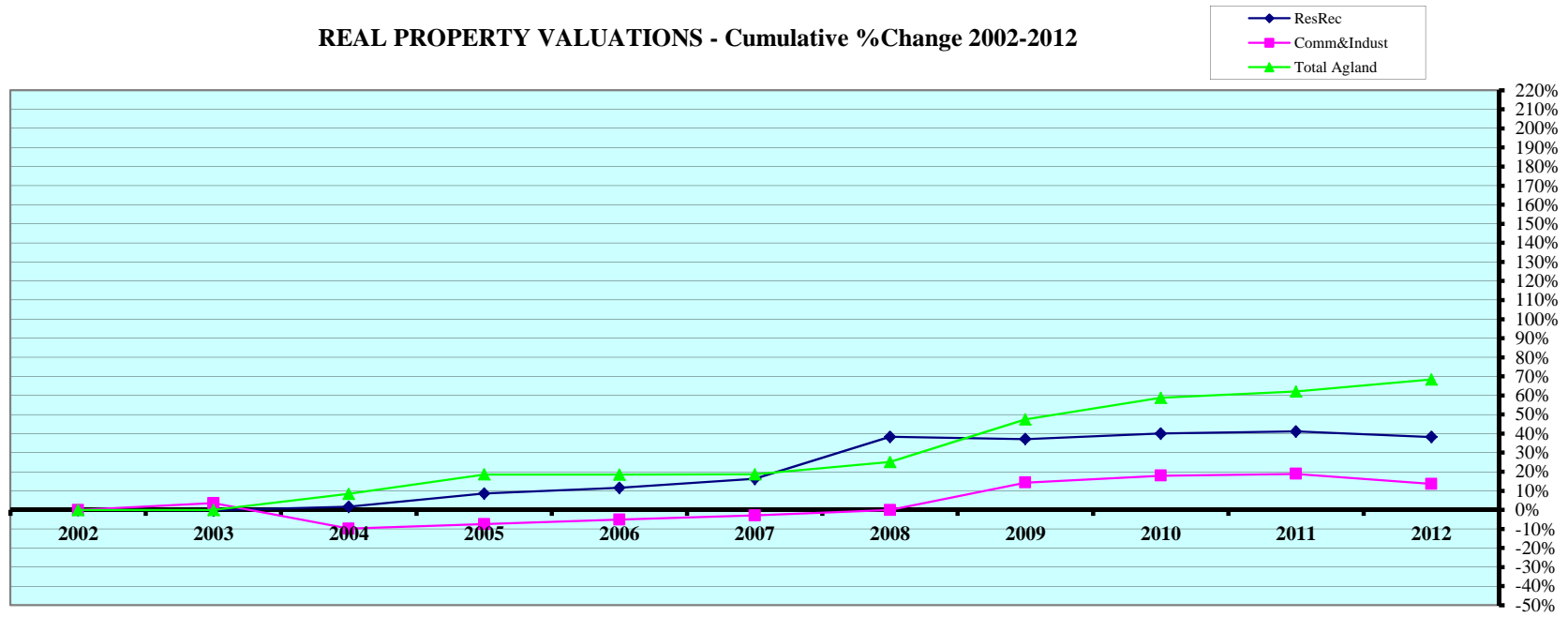


### REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	27,373,089	--	--	--	5,984,469	--	--	--	168,356,110	--	--	--
2003	27,302,489	-70,600	-0.26%	-0.26%	6,197,195	212,726	3.55%	3.55%	168,325,048	-31,062	-0.02%	-0.02%
2004	27,843,948	541,459	1.98%	1.72%	5,395,756	-801,439	-12.93%	-9.84%	182,447,017	14,121,969	8.39%	8.37%
2005	29,727,391	1,883,443	6.76%	8.60%	5,539,627	143,871	2.67%	-7.43%	199,654,887	17,207,870	9.43%	18.59%
2006	30,556,338	828,947	2.79%	11.63%	5,680,808	141,181	2.55%	-5.07%	199,595,150	-59,737	-0.03%	18.56%
2007	31,842,358	1,286,020	4.21%	16.33%	5,808,525	127,717	2.25%	-2.94%	199,735,829	140,679	0.07%	18.64%
2008	37,861,835	6,019,477	18.90%	38.32%	5,979,079	170,554	2.94%	-0.09%	210,651,127	10,915,298	5.46%	25.12%
2009	37,543,254	-318,581	-0.84%	37.15%	6,842,213	863,134	14.44%	14.33%	248,301,133	37,650,006	17.87%	47.49%
2010	38,326,921	783,667	2.09%	40.02%	7,058,896	216,683	3.17%	17.95%	267,245,131	18,943,998	7.63%	58.74%
2011	38,632,651	305,730	0.80%	41.13%	7,115,863	56,967	0.81%	18.91%	272,800,252	5,555,121	2.08%	62.04%
2012	37,837,848	-794,803	-2.06%	38.23%	6,803,565	-312,298	-4.39%	13.69%	283,496,945	10,696,693	3.92%	68.39%

Rate Annual %chg: Residential & Recreational **3.29%**

Commercial & Industrial **1.29%**

Agricultural Land **5.35%**

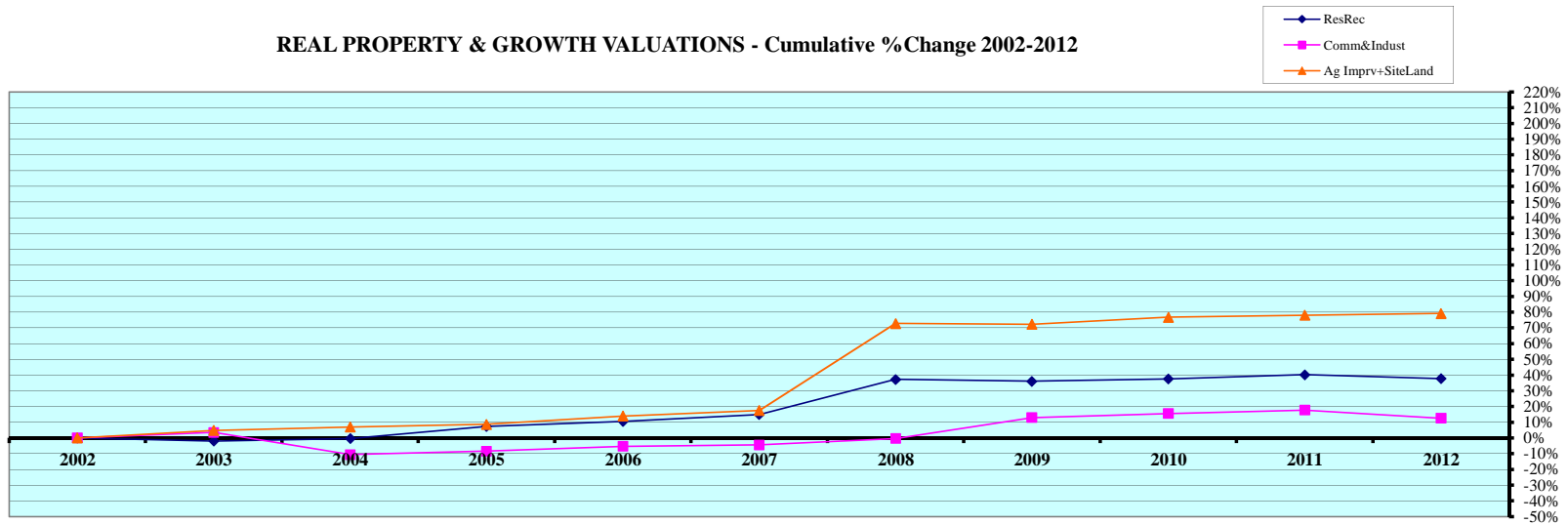
Cnty# **35**  
County **GARDEN**

FL area **2**

CHART 1 EXHIBIT 35B 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**

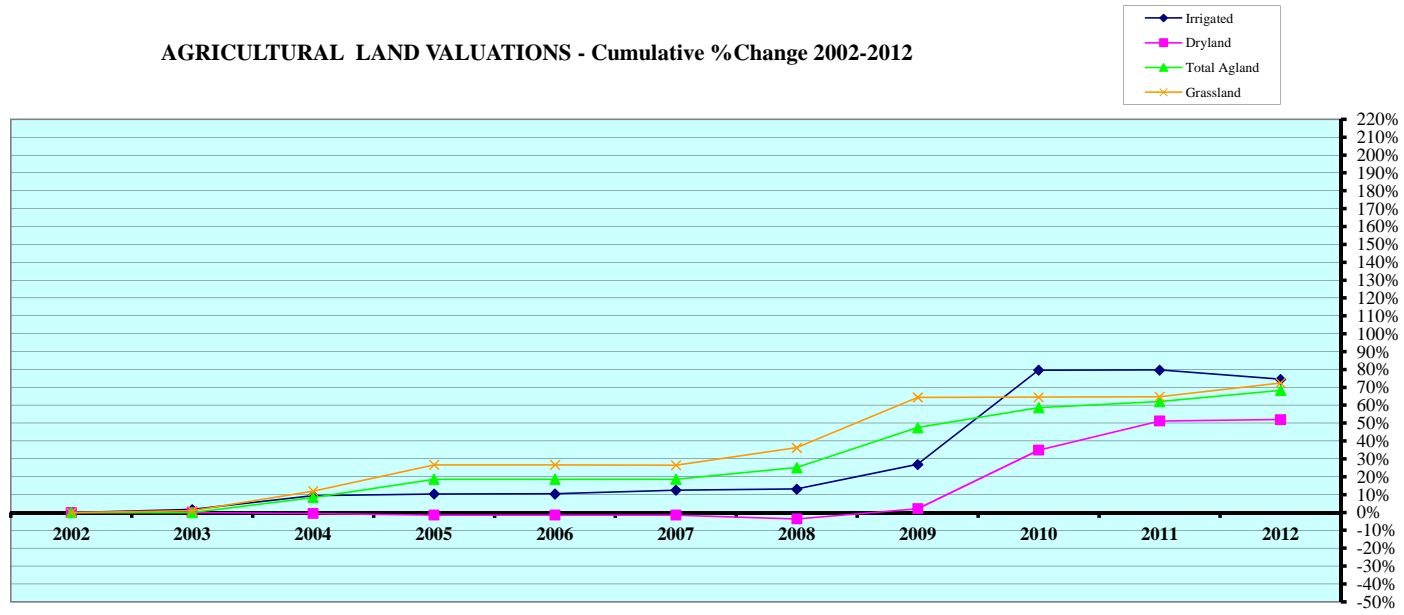


Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	27,373,089	411,632	1.50%	26,961,457	--	--	5,984,469	73,168	1.22%	5,911,301	--	--
2003	27,302,489	479,808	1.76%	26,822,681	-2.01%	-2.01%	6,197,195	2,045	0.03%	6,195,150	3.52%	3.52%
2004	27,843,948	556,740	2.00%	27,287,208	-0.06%	-0.31%	5,395,756	44,477	0.82%	5,351,279	-13.65%	-10.58%
2005	29,727,391	330,554	1.11%	29,396,837	5.58%	7.39%	5,539,627	59,724	1.08%	5,479,903	1.56%	-8.43%
2006	30,556,338	279,469	0.91%	30,276,869	1.85%	10.61%	5,680,808	13,747	0.24%	5,667,061	2.30%	-5.30%
2007	31,842,358	393,005	1.23%	31,449,353	2.92%	14.89%	5,808,525	89,018	1.53%	5,719,507	0.68%	-4.43%
2008	37,861,835	291,165	0.77%	37,570,670	17.99%	37.25%	5,979,079	16,969	0.28%	5,962,110	2.64%	-0.37%
2009	37,543,254	298,957	0.80%	37,244,297	-1.63%	36.06%	6,842,213	84,142	1.23%	6,758,071	13.03%	12.93%
2010	38,326,921	691,016	1.80%	37,635,905	0.25%	37.49%	7,058,896	141,953	2.01%	6,916,943	1.09%	15.58%
2011	38,632,651	252,158	0.65%	38,380,493	0.14%	40.21%	7,115,863	71,051	1.00%	7,044,812	-0.20%	17.72%
2012	37,837,848	124,546	0.33%	37,713,302	-2.38%	37.78%	6,803,565	69,499	1.02%	6,734,066	-5.37%	12.53%
Rate Ann%chg	3.29%			Resid & Rec. w/o growth	2.26%		1.29%			C & I w/o growth	0.56%	

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	11,637,514	6,330,837	17,968,351	304,404	1.69%	17,663,947	--	--
2003	12,560,004	6,452,935	19,012,939	190,208	1.00%	18,822,731	4.75%	4.75%
2004	12,956,955	6,769,494	19,726,449	493,813	2.50%	19,232,636	1.16%	7.04%
2005	13,000,748	6,826,044	19,826,792	300,007	1.51%	19,526,785	-1.01%	8.67%
2006	13,886,435	7,246,487	21,132,922	668,280	3.16%	20,464,642	3.22%	13.89%
2007	14,260,025	7,410,834	21,670,859	569,880	2.63%	21,100,979	-0.15%	17.43%
2008	18,568,535	13,086,629	31,655,164	611,451	1.93%	31,043,713	43.25%	72.77%
2009	19,102,953	12,576,470	31,679,423	729,528	2.30%	30,949,895	-2.23%	72.25%
2010	19,370,508	12,664,400	32,034,908	278,565	0.87%	31,756,343	0.24%	76.73%
2011	19,596,050	12,819,198	32,415,248	424,919	1.31%	31,990,329	-0.14%	78.04%
2012	19,580,238	12,998,853	32,579,091	394,323	1.21%	32,184,768	-0.71%	79.12%
Rate Ann%chg	5.34%	7.46%	6.13%	Ag Imprv+Site w/o growth	4.84%			

(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	15,370,976	--	--	--	32,646,816	--	--	--	117,493,737	--	--	--
2003	15,626,099	255,123	1.66%	1.66%	32,646,329	-487	0.00%	0.00%	118,627,980	1,134,243	0.97%	0.97%
2004	16,817,907	1,191,808	7.63%	9.41%	32,461,535	-184,794	-0.57%	-0.57%	131,533,291	12,905,311	10.88%	11.95%
2005	16,959,119	141,212	0.84%	10.33%	32,170,248	-291,287	-0.90%	-1.46%	148,776,287	17,242,996	13.11%	26.62%
2006	16,972,989	13,870	0.08%	10.42%	32,164,495	-5,753	-0.02%	-1.48%	148,767,292	-8,995	-0.01%	26.62%
2007	17,289,162	316,173	1.86%	12.48%	32,148,513	-15,982	-0.05%	-1.53%	148,639,123	-128,169	-0.09%	26.51%
2008	17,388,344	99,182	0.57%	13.12%	31,457,936	-690,577	-2.15%	-3.64%	160,047,428	11,408,305	7.68%	36.22%
2009	19,510,007	2,121,663	12.20%	26.93%	33,334,404	1,876,468	5.97%	2.11%	193,186,528	33,139,100	20.71%	64.42%
2010	27,619,199	8,109,192	41.56%	79.68%	44,043,381	10,708,977	32.13%	34.91%	193,286,488	99,960	0.05%	64.51%
2011	27,622,866	3,667	0.01%	79.71%	49,331,766	5,288,385	12.01%	51.11%	193,546,388	259,900	0.13%	64.73%
2012	26,829,406	-793,460	-2.87%	74.55%	49,610,631	278,865	0.57%	51.96%	202,705,979	9,159,591	4.73%	72.52%

Rate Ann.%chg: Irrigated 5.73% Dryland 4.27% Grassland 5.61%

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					2,844,581	--	--	--	168,356,110	--	--	--
2003	156,564	--	--	--	1,268,076	-1,576,505	-55.42%	-55.42%	168,325,048	-31,062	-0.02%	-0.02%
2004	156,564	0	0.00%	0.00%	1,477,720	209,644	16.53%	-48.05%	182,447,017	14,121,969	8.39%	8.37%
2005	156,564	0	0.00%	0.00%	1,592,669	114,949	7.78%	-44.01%	199,654,887	17,207,870	9.43%	18.59%
2006	156,564	0	0.00%	0.00%	1,533,810	-58,859	-3.70%	-46.08%	199,595,150	-59,737	-0.03%	18.56%
2007	156,726	162	0.10%	0.10%	1,502,305	-31,505	-2.05%	-47.19%	199,735,829	140,679	0.07%	18.64%
2008	156,726	0	0.00%	0.10%	1,600,693	98,388	6.55%	-43.73%	210,651,127	10,915,298	5.46%	25.12%
2009	391,929	235,203	150.07%	150.33%	1,878,265	277,572	17.34%	-33.97%	248,301,133	37,650,006	17.87%	47.49%
2010	391,928	-1	0.00%	150.33%	1,904,135	25,870	1.38%	-33.06%	267,245,131	18,943,998	7.63%	58.74%
2011	391,905	-23	-0.01%	150.32%	1,907,327	3,192	0.17%	-32.95%	272,800,252	5,555,121	2.08%	62.04%
2012	448,654	56,749	14.48%	186.56%	3,902,275	1,994,948	104.59%	37.18%	283,496,945	10,696,693	3.92%	68.39%

Cnty# 35  
County GARDEN

FL area 2

Rate Ann.%chg: Total Agric Land 5.35%

(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	15,404,419	35,880	429			32,649,048	109,506	298			118,738,134	867,861	137		
2003	15,621,949	36,524	428	-0.23%	-0.23%	32,646,562	109,498	298	0.00%	0.00%	118,624,656	867,085	137	0.00%	0.00%
2004	16,826,649	37,726	446	4.21%	3.97%	32,483,957	108,936	298	0.07%	0.07%	131,515,810	867,082	152	10.71%	10.71%
2005	16,935,476	38,034	445	-0.17%	3.79%	32,179,465	107,695	299	0.20%	0.27%	148,777,379	867,975	171	13.01%	25.11%
2006	16,982,002	38,197	445	-0.15%	3.63%	32,162,512	107,600	299	0.04%	0.31%	148,769,440	867,925	171	0.00%	25.12%
2007	17,119,629	38,521	444	-0.04%	3.60%	32,151,289	107,569	299	-0.01%	0.30%	148,742,218	867,794	171	0.00%	25.11%
2008	17,388,344	39,078	445	0.12%	3.72%	31,681,245	107,460	295	-1.36%	-1.07%	159,867,163	867,253	184	7.55%	34.55%
2009	19,492,579	39,156	498	11.88%	16.04%	33,341,056	106,574	313	6.11%	4.98%	193,225,487	868,049	223	20.76%	62.48%
2010	27,617,898	39,443	700	40.65%	63.22%	44,043,381	106,729	413	31.91%	38.48%	193,288,996	867,622	223	0.08%	62.61%
2011	27,622,866	39,450	700	0.00%	63.22%	49,331,766	106,772	462	11.96%	55.04%	193,569,887	867,590	223	0.15%	62.86%
2012	26,792,504	38,161	702	0.27%	63.66%	49,613,852	106,491	466	0.84%	56.34%	202,630,640	873,897	232	3.93%	69.25%

Rate Annual %chg Average Value/Acre: 5.05%

4.57%

5.40%

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						1,369,978	23,156	59			168,161,579	1,036,404	162		
2003						156,564	15,657	10	-83.05%		168,220,617	1,036,264	162	0.00%	0.00%
2004	156,564	15,657	10	n/a	n/a	1,368,910	7,499	183	n/a	n/a	182,351,890	1,036,900	176	8.56%	8.56%
2005	156,564	15,657	10	0.00%	n/a	1,612,603	7,499	215	17.80%	n/a	199,661,487	1,036,860	193	9.50%	18.87%
2006	156,564	15,657	10	0.00%	n/a	1,591,169	7,531	211	-1.75%	n/a	199,661,687	1,036,910	193	0.00%	18.86%
2007	156,564	15,657	10	0.00%	n/a	1,533,810	7,531	204	-3.60%	n/a	199,703,510	1,037,072	193	0.01%	18.87%
2008	156,726	15,673	10	0.00%	n/a	1,600,693	7,530	213	4.37%	n/a	210,694,171	1,036,995	203	5.51%	25.42%
2009	391,929	15,673	25	150.07%	n/a	1,878,265	7,529	249	17.36%	n/a	248,329,316	1,036,982	239	17.86%	47.82%
2010	391,928	15,673	25	0.00%	n/a	1,901,135	7,529	252	1.22%	n/a	267,243,338	1,036,996	258	7.62%	59.08%
2011	391,928	15,673	25	0.00%	n/a	1,904,327	7,529	253	0.17%	n/a	272,820,774	1,037,015	263	2.09%	62.40%
2012	446,295	17,848	25	0.00%	n/a	2,258,366	9,528	237	-6.29%	n/a	281,741,657	1,045,925	269	2.39%	66.28%

35  
**GARDEN**

FL area 2

Rate Annual %chg Average Value/Acre: 5.22%

(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
2,057	GARDEN	13,016,342	15,230,175	66,910,953	37,837,848	6,803,565	0	0	283,496,945	19,580,238	12,998,853	141,237	456,016,156
cnty sectorvalue % of total value:		2.85%	3.34%	14.67%	8.30%	1.49%			62.17%	4.29%	2.85%	0.03%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
224	LEWELLEN	60,955	634,219	1,766,849	4,982,380	624,903	0	0	0	0	0	0	8,069,306
10.89%	%sector of county sector	0.47%	4.16%	2.64%	13.17%	9.18%							1.77%
	%sector of municipality	0.76%	7.86%	21.90%	61.74%	7.74%							100.00%
884	OSHKOSH	464,698	892,757	2,015,542	17,439,092	3,979,189	0	0	0	0	0	0	24,791,278
42.98%	%sector of county sector	3.57%	5.88%	3.01%	46.09%	58.49%							5.44%
	%sector of municipality	1.87%	3.60%	8.13%	70.34%	16.05%							100.00%
1,108	Total Municipalities	525,653	1,526,976	3,782,391	22,421,472	4,604,092	0	0	0	0	0	0	32,860,584
53.86%	%all municip.sect of cnty	4.04%	10.03%	5.65%	59.26%	67.67%							7.21%

Cnty# 35 County GARDEN

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 2