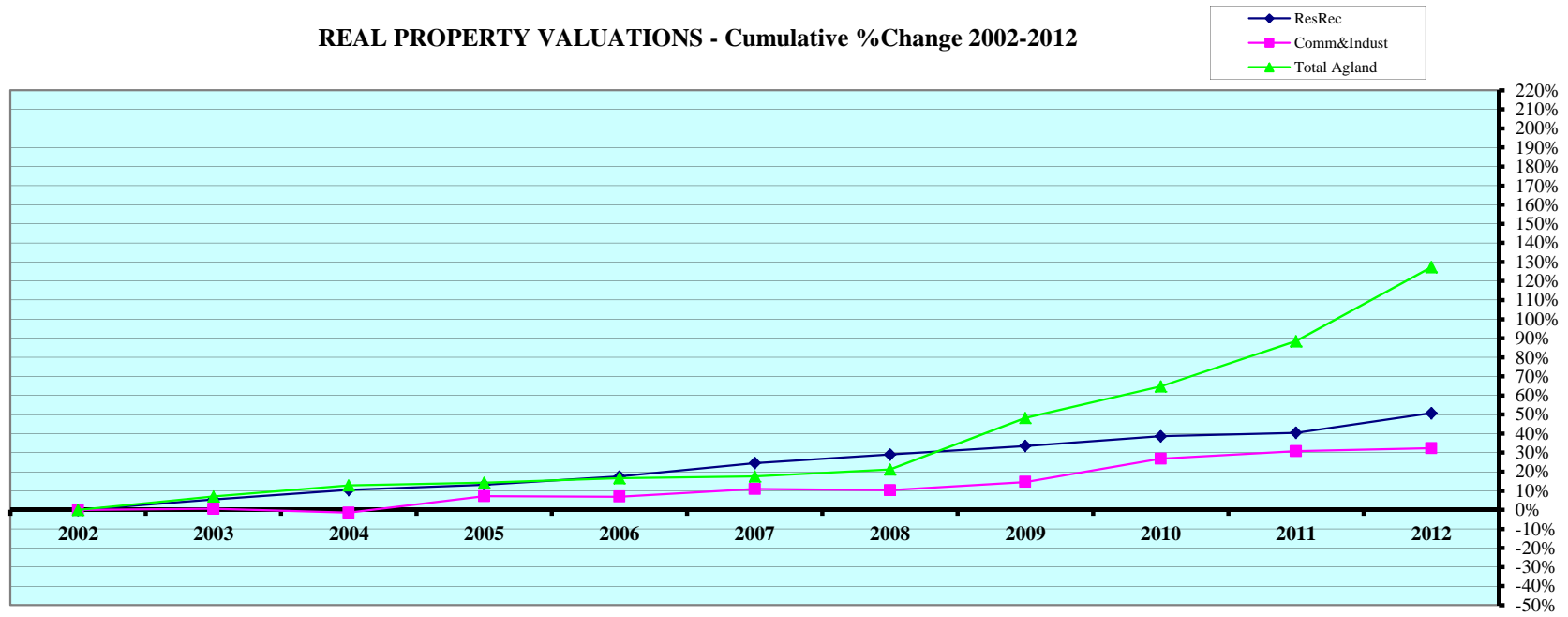


### REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	68,681,770	--	--	--	17,044,625	--	--	--	152,420,595	--	--	--
2003	72,475,050	3,793,280	5.52%	5.52%	17,130,970	86,345	0.51%	0.51%	163,108,670	10,688,075	7.01%	7.01%
2004	75,906,210	3,431,160	4.73%	10.52%	16,783,195	-347,775	-2.03%	-1.53%	171,980,895	8,872,225	5.44%	12.83%
2005	77,704,965	1,798,755	2.37%	13.14%	18,267,905	1,484,710	8.85%	7.18%	174,242,580	2,261,685	1.32%	14.32%
2006	80,751,715	3,046,750	3.92%	17.57%	18,229,015	-38,890	-0.21%	6.95%	177,684,525	3,441,945	1.98%	16.58%
2007	85,547,400	4,795,685	5.94%	24.56%	18,912,715	683,700	3.75%	10.96%	179,164,605	1,480,080	0.83%	17.55%
2008	88,621,245	3,073,845	3.59%	29.03%	18,796,625	-116,090	-0.61%	10.28%	184,650,880	5,486,275	3.06%	21.15%
2009	91,703,875	3,082,630	3.48%	33.52%	19,542,515	745,890	3.97%	14.66%	225,939,655	41,288,775	22.36%	48.23%
2010	95,192,475	3,488,600	3.80%	38.60%	21,615,250	2,072,735	10.61%	26.82%	251,096,585	25,156,930	11.13%	64.74%
2011	96,467,885	1,275,410	1.34%	40.46%	22,291,590	676,340	3.13%	30.78%	287,282,840	36,186,255	14.41%	88.48%
2012	103,501,220	7,033,335	7.29%	50.70%	22,552,465	260,875	1.17%	32.31%	346,448,595	59,165,755	20.59%	127.30%

Rate Annual %chg: Residential & Recreational **4.19%**

Commercial & Industrial **2.84%**

Agricultural Land **8.56%**

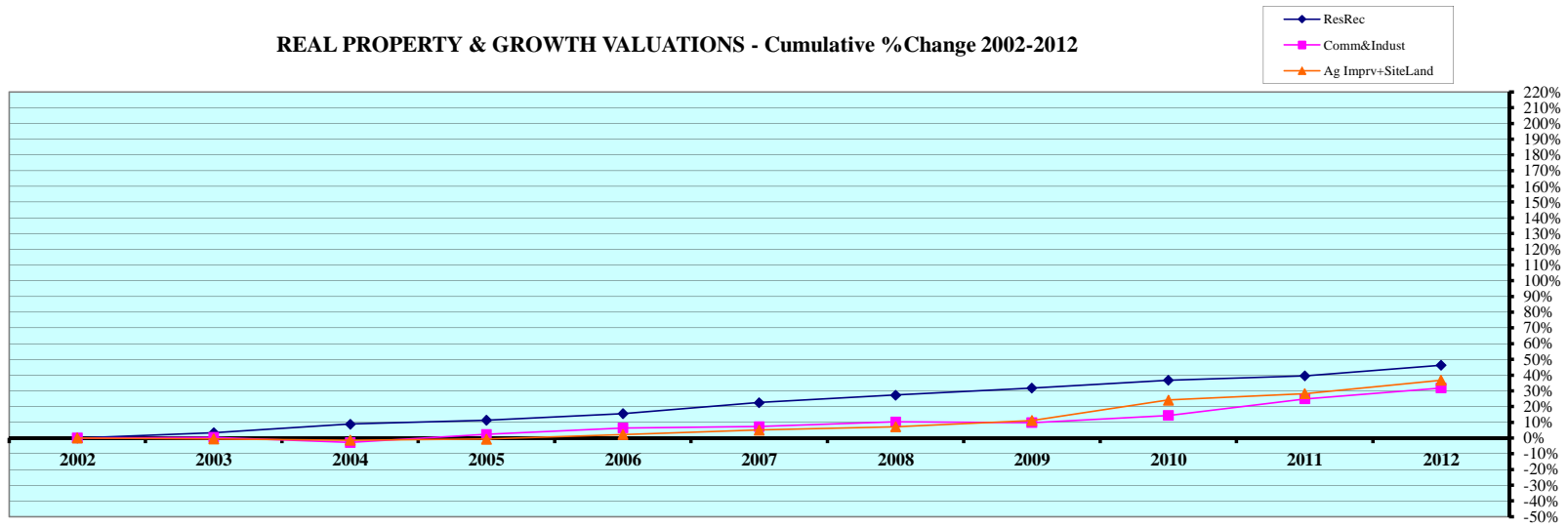
Cnty# **42**  
County **HARLAN**

FL area **10**

CHART 1 EXHIBIT 42B 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**

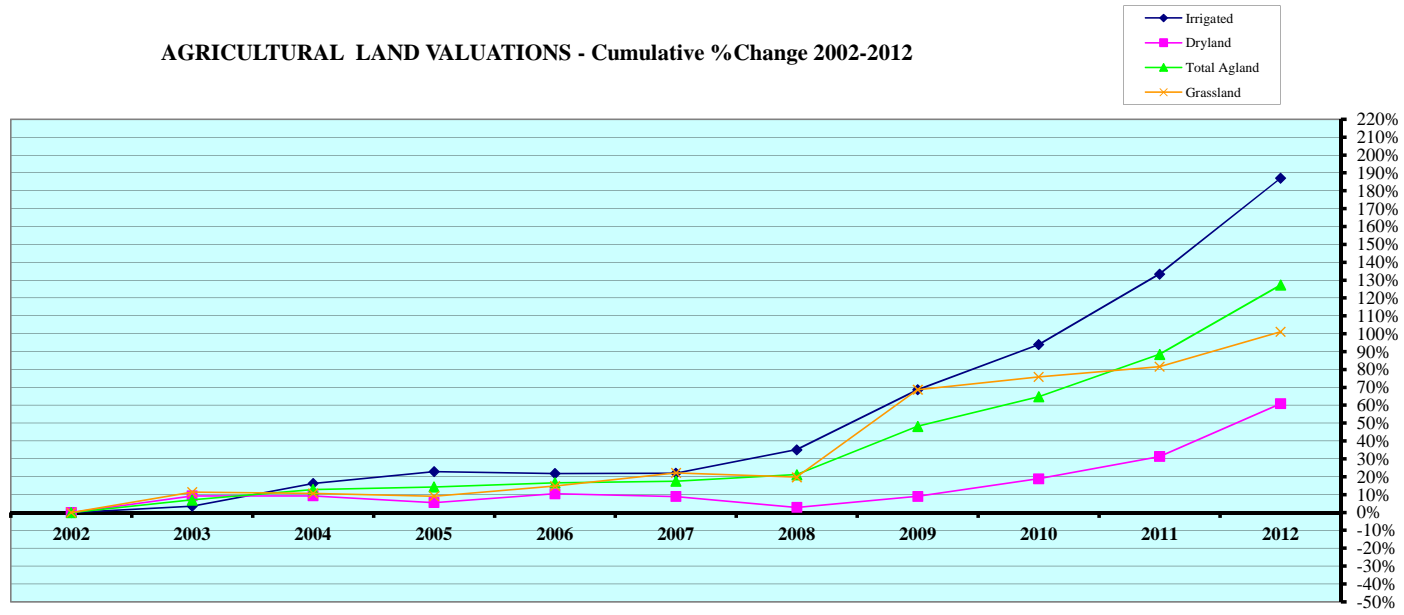


Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	68,681,770	1,202,875	1.75%	67,478,895	--	--	17,044,625	700,615	4.11%	16,344,010	--	--
2003	72,475,050	1,468,100	2.03%	71,006,950	3.39%	3.39%	17,130,970	6,715	0.04%	17,124,255	0.47%	0.47%
2004	75,906,210	1,143,500	1.51%	74,762,710	3.16%	8.85%	16,783,195	222,915	1.33%	16,560,280	-3.33%	-2.84%
2005	77,704,965	1,221,765	1.57%	76,483,200	0.76%	11.36%	18,267,905	833,395	4.56%	17,434,510	3.88%	2.29%
2006	80,751,715	1,444,365	1.79%	79,307,350	2.06%	15.47%	18,229,015	94,095	0.52%	18,134,920	-0.73%	6.40%
2007	85,547,400	1,380,460	1.61%	84,166,940	4.23%	22.55%	18,912,715	623,645	3.30%	18,289,070	0.33%	7.30%
2008	88,621,245	1,163,735	1.31%	87,457,510	2.23%	27.34%	18,796,625	0	0.00%	18,796,625	-0.61%	10.28%
2009	91,703,875	1,200,785	1.31%	90,503,090	2.12%	31.77%	19,542,515	828,825	4.24%	18,713,690	-0.44%	9.79%
2010	95,192,475	1,293,040	1.36%	93,899,435	2.39%	36.72%	21,615,250	2,129,370	9.85%	19,485,880	-0.29%	14.32%
2011	96,467,885	660,135	0.68%	95,807,750	0.65%	39.50%	22,291,590	1,017,650	4.57%	21,273,940	-1.58%	24.81%
2012	103,501,220	3,014,816	2.91%	100,486,404	4.17%	46.31%	22,552,465	83,857	0.37%	22,468,608	0.79%	31.82%
Rate Ann%chg	4.19%			Resid & Rec. w/o growth		2.52%	2.84%			C & I w/o growth		-0.15%

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	11,404,430	8,476,770	19,881,200	584,405	2.94%	19,296,795	--	--
2003	11,524,455	8,425,020	19,949,475	169,880	0.85%	19,779,595	-0.51%	-0.51%
2004	11,560,975	8,291,325	19,852,300	230,150	1.16%	19,622,150	-1.64%	-1.30%
2005	12,236,945	7,937,685	20,174,630	430,360	2.13%	19,744,270	-0.54%	-0.69%
2006	12,848,125	7,701,390	20,549,515	238,820	1.16%	20,310,695	0.67%	2.16%
2007	13,478,125	7,744,205	21,222,330	328,645	1.55%	20,893,685	1.67%	5.09%
2008	13,949,330	7,723,895	21,673,225	372,070	1.72%	21,301,155	0.37%	7.14%
2009	15,165,065	7,649,730	22,814,795	709,435	3.11%	22,105,360	1.99%	11.19%
2010	17,147,110	8,107,540	25,254,650	577,185	2.29%	24,677,465	8.16%	24.12%
2011	14,315,975	11,558,960	25,874,935	394,790	1.53%	25,480,145	0.89%	28.16%
2012	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	27,178,446	5.04%	36.70%
Rate Ann%chg	5.20%	1.02%	3.60%	Ag Imprv+Site w/o growth		1.61%		

(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	71,121,925	--	--	--	52,173,900	--	--	--	28,923,815	--	--	--
2003	73,663,350	2,541,425	3.57%	3.57%	57,025,335	4,851,435	9.30%	9.30%	32,228,080	3,304,265	11.42%	11.42%
2004	82,698,240	9,034,890	12.27%	16.28%	56,986,575	-38,760	-0.07%	9.22%	32,027,730	-200,350	-0.62%	10.73%
2005	87,385,380	4,687,140	5.67%	22.87%	55,032,330	-1,954,245	-3.43%	5.48%	31,561,270	-466,460	-1.46%	9.12%
2006	86,601,235	-784,145	-0.90%	21.76%	57,610,260	2,577,930	4.68%	10.42%	33,210,780	1,649,510	5.23%	14.82%
2007	86,717,020	115,785	0.13%	21.93%	56,845,800	-764,460	-1.33%	8.95%	35,341,335	2,130,555	6.42%	22.19%
2008	96,115,950	9,398,930	10.84%	35.14%	53,649,130	-3,196,670	-5.62%	2.83%	34,635,950	-705,385	-2.00%	19.75%
2009	119,993,685	23,877,735	24.84%	68.72%	56,859,515	3,210,385	5.98%	8.98%	48,808,820	14,172,870	40.92%	68.75%
2010	137,980,695	17,987,010	14.99%	94.01%	61,992,690	5,133,175	9.03%	18.82%	50,882,310	2,073,490	4.25%	75.92%
2011	166,017,535	28,036,840	20.32%	133.43%	68,510,245	6,517,555	10.51%	31.31%	52,513,540	1,631,230	3.21%	81.56%
2012	204,155,445	38,137,910	22.97%	187.05%	83,895,035	15,384,790	22.46%	60.80%	58,158,215	5,644,675	10.75%	101.07%

Rate Ann.%chg: Irrigated **11.12%** Dryland **4.86%** Grassland **7.23%**

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					200,955	--	--	--	152,420,595	--	--	--
2003	191,030	--	--	--	875	-200,080	-99.56%	-99.56%	163,108,670	10,688,075	7.01%	7.01%
2004	268,350	77,320	40.48%	40.48%	0	-875	-100.00%	-100.00%	171,980,895	8,872,225	5.44%	12.83%
2005	263,600	-4,750	-1.77%	37.99%	0	0		-100.00%	174,242,580	2,261,685	1.32%	14.32%
2006	262,250	-1,350	-0.51%	37.28%	0	0		-100.00%	177,684,525	3,441,945	1.98%	16.58%
2007	260,450	-1,800	-0.69%	36.34%	0	0		-100.00%	179,164,605	1,480,080	0.83%	17.55%
2008	249,850	-10,600	-4.07%	30.79%	0	0		-100.00%	184,650,880	5,486,275	3.06%	21.15%
2009	239,250	-10,600	-4.24%	25.24%	38,385	38,385		-80.90%	225,939,655	41,288,775	22.36%	48.23%
2010	240,890	1,640	0.69%	26.10%	0	-38,385	-100.00%	-100.00%	251,096,585	25,156,930	11.13%	64.74%
2011	241,520	630	0.26%	26.43%	0	0		-100.00%	287,282,840	36,186,255	14.41%	88.48%
2012	239,900	-1,620	-0.67%	25.58%	0	0		-100.00%	346,448,595	59,165,755	20.59%	127.30%

Cnty# **42**  
County **HARLAN**

FL area **10**

Rate Ann.%chg: Total Agric Land **8.56%**

(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	71,124,055	80,891	879			52,182,695	107,664	485			28,924,120	124,341	233		
2003	73,692,870	83,674	881	0.23%	0.23%	57,142,020	106,340	537	10.72%	10.72%	32,208,775	122,877	262	12.45%	12.45%
2004	82,533,415	86,479	954	8.33%	8.58%	57,073,710	103,909	549	2.28%	13.25%	32,031,230	122,209	262	0.04%	12.49%
2005	87,122,705	92,578	941	-1.39%	7.06%	55,246,465	100,827	548	-0.24%	12.98%	31,572,175	119,383	264	0.90%	13.50%
2006	86,611,750	93,524	926	-1.59%	5.36%	57,594,960	99,965	576	5.15%	18.79%	33,189,410	119,227	278	5.26%	19.47%
2007	86,711,155	95,263	910	-1.71%	3.55%	56,874,900	98,685	576	0.03%	18.83%	35,351,075	118,910	297	6.80%	27.59%
2008	96,327,835	103,710	929	2.04%	5.67%	53,583,395	93,632	572	-0.70%	18.00%	34,641,405	116,783	297	-0.22%	27.31%
2009	120,049,295	103,557	1,159	24.81%	31.88%	57,025,650	96,052	594	3.74%	22.41%	48,714,150	116,143	419	41.40%	80.01%
2010	137,994,145	103,488	1,333	15.02%	51.70%	61,944,660	95,939	646	8.75%	33.13%	50,874,645	116,249	438	4.34%	87.83%
2011	165,832,440	103,478	1,603	20.19%	82.32%	68,544,755	95,758	716	10.86%	47.59%	52,493,865	116,431	451	3.02%	93.50%
2012	204,018,065	103,612	1,969	22.87%	124.01%	83,777,180	95,943	873	21.99%	80.04%	58,012,675	115,921	500	11.00%	114.78%

Rate Annual %chg Average Value/Acre: 8.40%

6.06%

7.94%

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						193,095	5,517	35			152,423,965	318,412	479		
2003						191,380	5,468	35	0.00%		163,235,045	318,359	513	7.10%	7.10%
2004	270,200	5,404	50	n/a	n/a	0	0		n/a	n/a	171,908,555	318,002	541	5.38%	12.86%
2005	263,650	5,273	50	0.00%	n/a	0	0			n/a	174,204,995	318,060	548	1.32%	14.34%
2006	262,350	5,247	50	0.00%	n/a	0	0			n/a	177,658,470	317,963	559	2.01%	16.65%
2007	259,750	5,195	50	0.00%	n/a	0	0			n/a	179,196,880	318,053	563	0.84%	17.62%
2008	249,700	4,994	50	0.00%	n/a	0	0			n/a	184,802,335	319,119	579	2.78%	20.90%
2009	240,500	4,810	50	0.00%	n/a	150	3	50		n/a	226,029,745	320,565	705	21.76%	47.20%
2010	241,660	4,820	50	0.27%	n/a	150	3	50	0.00%	n/a	251,055,260	320,499	783	11.09%	63.53%
2011	240,790	4,807	50	-0.09%	n/a	150	3	50	0.00%	n/a	287,112,000	320,477	896	14.37%	87.03%
2012	239,900	4,798	50	-0.18%	n/a	0	0			n/a	346,047,820	320,274	1,080	20.60%	125.57%

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**HARLAN**

FL area 10

Rate Annual %chg Average Value/Acre: 8.47%

(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
3,423	HARLAN	34,658,036	5,258,916	7,343,997	94,275,550	22,552,465	0	9,225,670	346,448,595	18,941,605	9,377,945	1,719,150	549,801,929
	cnty sector/value % of total value:	6.30%	0.96%	1.34%	17.15%	4.10%		1.68%	63.01%	3.45%	1.71%	0.31%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,133	ALMA	770,401	373,973	86,354	29,724,665	9,515,630	0	0	45,940	0	0	0	40,516,963
33.10%	%sector of county sector	2.22%	7.11%	1.18%	31.53%	42.19%			0.01%				7.37%
	%sector of municipality	1.90%	0.92%	0.21%	73.36%	23.49%			0.11%				100.00%
44	HUNTLEY	33,518	42,607	9,924	874,000	87,545	0	0	0	0	0	0	1,047,594
1.29%	%sector of county sector	0.10%	0.81%	0.14%	0.93%	0.39%							0.19%
	%sector of municipality	3.20%	4.07%	0.95%	83.43%	8.36%							100.00%
386	ORLEANS	37,545	310,916	87,352	6,622,560	1,044,215	0	0	0	0	4,000	0	8,106,588
11.28%	%sector of county sector	0.11%	5.91%	1.19%	7.02%	4.63%					0.04%		1.47%
	%sector of municipality	0.46%	3.84%	1.08%	81.69%	12.88%					0.05%		100.00%
779	OXFORD	264,594	97,909	239,746	4,377,810	877,450	0	0	36,105	0	0	0	5,893,614
22.76%	%sector of county sector	0.76%	1.86%	3.26%	4.64%	3.89%			0.01%				1.07%
	%sector of municipality	4.49%	1.66%	4.07%	74.28%	14.89%			0.61%				100.00%
38	RAGAN	30,491	90,825	8,420	623,315	2,318,765	0	0	56,840	0	0	0	3,128,656
1.11%	%sector of county sector	0.09%	1.73%	0.11%	0.66%	10.28%			0.02%				0.57%
	%sector of municipality	0.97%	2.90%	0.27%	19.92%	74.11%			1.82%				100.00%
150	REPUBLICAN CITY	92,128	325,167	71,971	8,904,910	1,516,805	0	103,355	0	0	0	0	11,014,336
4.38%	%sector of county sector	0.27%	6.18%	0.98%	9.45%	6.73%		1.12%					2.00%
	%sector of municipality	0.84%	2.95%	0.65%	80.85%	13.77%		0.94%					100.00%
183	STAMFORD	101,636	88,809	44,039	2,724,290	355,340	0	0	0	0	2,400	0	3,316,514
5.35%	%sector of county sector	0.29%	1.69%	0.60%	2.89%	1.58%					0.03%		0.60%
	%sector of municipality	3.06%	2.68%	1.33%	82.14%	10.71%					0.07%		100.00%
2,713	Total Municipalities	1,330,313	1,330,206	547,806	53,851,550	15,715,750	0	103,355	138,885	0	6,400	0	73,024,265
79.26%	%all municip.sect of cnty	3.84%	25.29%	7.46%	57.12%	69.69%		1.12%	0.04%		0.07%		13.28%

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
42	HARLAN

FL area	10
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