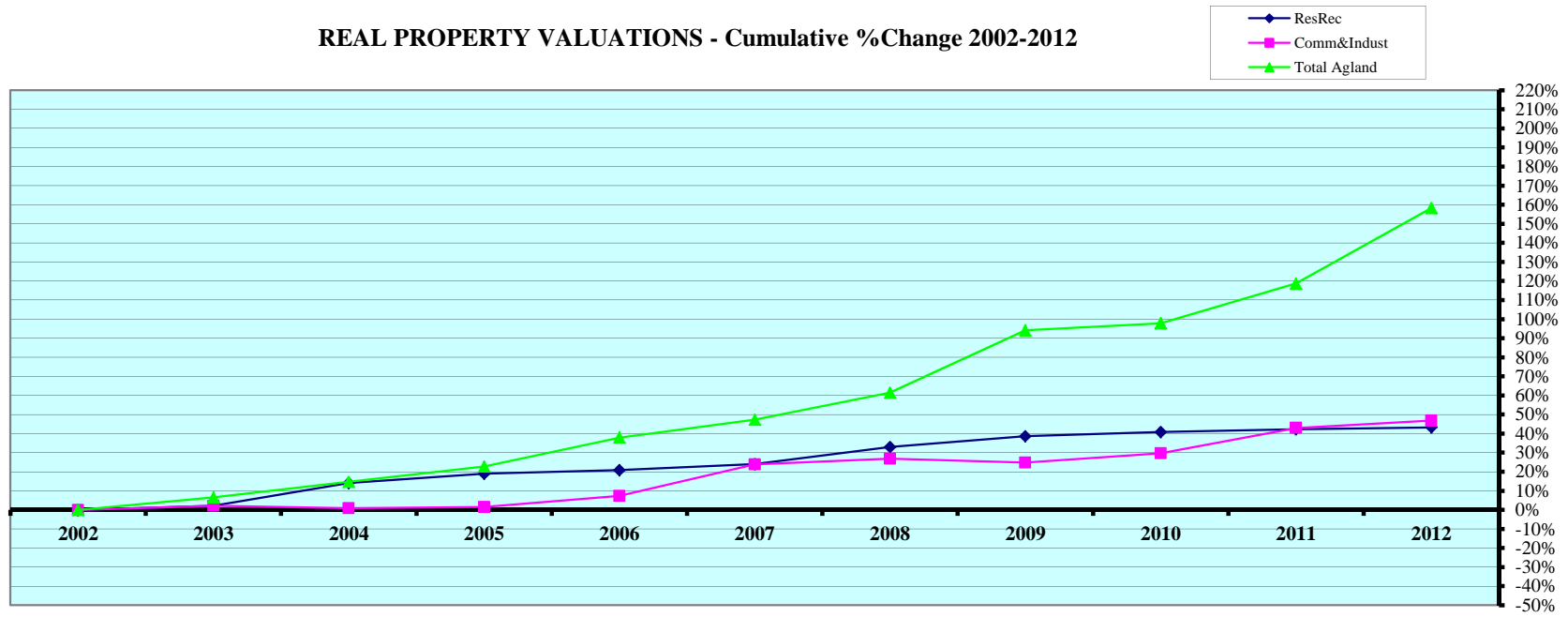


REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	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	118,538,617	--	--	--	39,711,883	--	--	--	252,850,487	--	--	--
2003	121,168,544	2,629,927	2.22%	2.22%	40,565,450	853,567	2.15%	2.15%	269,356,364	16,505,877	6.53%	6.53%
2004	135,179,626	14,011,082	11.56%	14.04%	40,085,389	-480,061	-1.18%	0.94%	290,175,920	20,819,556	7.73%	14.76%
2005	141,007,463	5,827,837	4.31%	18.95%	40,300,432	215,043	0.54%	1.48%	310,340,104	20,164,184	6.95%	22.74%
2006	143,343,419	2,335,956	1.66%	20.93%	42,630,481	2,330,049	5.78%	7.35%	348,758,377	38,418,273	12.38%	37.93%
2007	147,016,312	3,672,893	2.56%	24.02%	49,181,421	6,550,940	15.37%	23.85%	372,313,525	23,555,148	6.75%	47.25%
2008	157,695,174	10,678,862	7.26%	33.03%	50,386,301	1,204,880	2.45%	26.88%	408,129,671	35,816,146	9.62%	61.41%
2009	164,346,653	6,651,479	4.22%	38.64%	49,537,051	-849,250	-1.69%	24.74%	490,973,630	82,843,959	20.30%	94.18%
2010	166,989,591	2,642,938	1.61%	40.87%	51,501,205	1,964,154	3.97%	29.69%	500,332,516	9,358,886	1.91%	97.88%
2011	168,710,649	1,721,058	1.03%	42.33%	56,771,251	5,270,046	10.23%	42.96%	552,933,015	52,600,499	10.51%	118.68%
2012	169,830,902	1,120,253	0.66%	43.27%	58,309,184	1,537,933	2.71%	46.83%	653,023,367	100,090,352	18.10%	158.26%

Rate Annual %chg: Residential & Recreational 3.66%

Commercial & Industrial 3.92%

Agricultural Land 9.95%

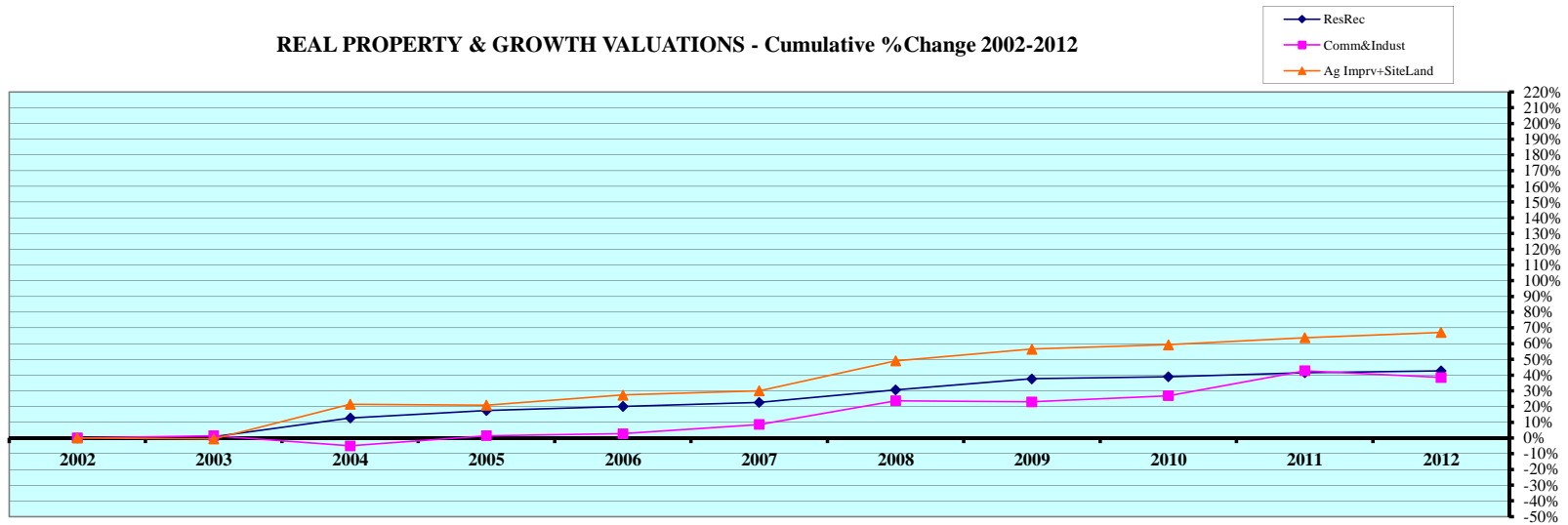
Cnty# 48
 County JEFFERSON

FL area 6

CHART 1 EXHIBIT 48B 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

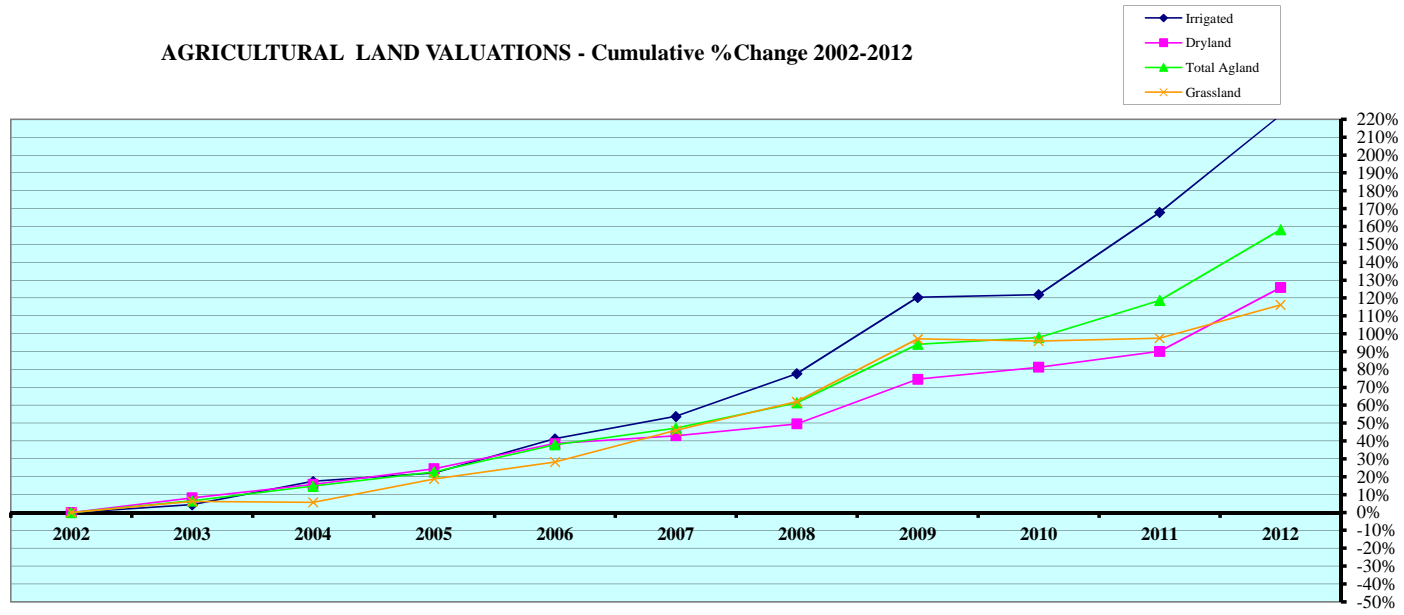


Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	118,538,617	2,034,874	1.72%	116,503,743	--	--	39,711,883	340,168	0.86%	39,371,715	--	--
2003	121,168,544	1,707,655	1.41%	119,460,889	0.78%	0.78%	40,565,450	283,960	0.70%	40,281,490	1.43%	1.43%
2004	135,179,626	1,607,624	1.19%	133,572,002	10.24%	12.68%	40,085,389	2,383,476	5.95%	37,701,913	-7.06%	-5.06%
2005	141,007,463	1,692,281	1.20%	139,315,182	3.06%	17.53%	40,300,432	38,847	0.10%	40,261,585	0.44%	1.38%
2006	143,343,419	945,427	0.66%	142,397,992	0.99%	20.13%	42,630,481	1,837,825	4.31%	40,792,656	1.22%	2.72%
2007	147,016,312	1,645,612	1.12%	145,370,700	1.41%	22.64%	49,181,421	6,051,567	12.30%	43,129,854	1.17%	8.61%
2008	157,695,174	2,936,892	1.86%	154,758,282	5.27%	30.56%	50,386,301	1,256,302	2.49%	49,129,999	-0.10%	23.72%
2009	164,346,653	1,173,445	0.71%	163,173,208	3.47%	37.65%	49,537,051	706,529	1.43%	48,830,522	-3.09%	22.96%
2010	166,989,591	2,358,122	1.41%	164,631,469	0.17%	38.88%	51,501,205	1,152,657	2.24%	50,348,548	1.64%	26.78%
2011	168,710,649	876,784	0.52%	167,833,865	0.51%	41.59%	56,771,251	120,241	0.21%	56,651,010	10.00%	42.66%
2012	169,830,902	622,344	0.37%	169,208,558	0.30%	42.75%	58,309,184	3,323,690	5.70%	54,985,494	-3.15%	38.46%
Rate Ann%chg	3.66%			Resid & Rec. w/o growth		2.62%	3.92%			C & I w/o growth		0.25%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			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	30,029,969	17,741,887	47,771,856	1,488,903	3.12%	46,282,953	--	--
2003	31,038,636	18,225,522	49,264,158	1,779,810	3.61%	47,484,348	-0.60%	-0.60%
2004	41,296,834	17,299,164	58,595,998	544,503	0.93%	58,051,495	17.84%	21.52%
2005	40,896,336	19,231,119	60,127,455	2,353,143	3.91%	57,774,312	-1.40%	20.94%
2006	41,627,751	20,411,833	62,039,584	1,215,247	1.96%	60,824,337	1.16%	27.32%
2007	42,429,125	21,071,523	63,500,648	1,392,078	2.19%	62,108,570	0.11%	30.01%
2008	47,111,938	28,119,653	75,231,591	4,054,606	5.39%	71,176,985	12.09%	48.99%
2009	46,249,338	30,323,364	76,572,702	1,810,408	2.36%	74,762,294	-0.62%	56.50%
2010	46,569,522	32,254,188	78,823,710	2,721,689	3.45%	76,102,021	-0.61%	59.30%
2011	46,044,174	34,172,173	80,216,347	1,989,274	2.48%	78,227,073	-0.76%	63.75%
2012	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-0.48%	67.12%
Rate Ann%chg	4.45%	7.29%	5.58%	Ag Imprv+Site w/o growth		2.67%		

(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	88,736,263	--	--	--	124,517,957	--	--	--	39,324,261	--	--	--
2003	92,609,515	3,873,252	4.36%	4.36%	134,755,950	10,237,993	8.22%	8.22%	41,768,111	2,443,850	6.21%	6.21%
2004	104,182,013	11,572,498	12.50%	17.41%	144,113,597	9,357,647	6.94%	15.74%	41,562,616	-205,495	-0.49%	5.69%
2005	108,332,852	4,150,839	3.98%	22.08%	154,939,533	10,825,936	7.51%	24.43%	46,691,587	5,128,971	12.34%	18.73%
2006	125,332,080	16,999,228	15.69%	41.24%	172,513,362	17,573,829	11.34%	38.54%	50,454,308	3,762,721	8.06%	28.30%
2007	136,430,316	11,098,236	8.86%	53.75%	178,029,270	5,515,908	3.20%	42.97%	57,373,870	6,919,562	13.71%	45.90%
2008	157,658,215	21,227,899	15.56%	77.67%	186,255,414	8,226,144	4.62%	49.58%	63,711,207	6,337,337	11.05%	62.02%
2009	195,517,650	37,859,435	24.01%	120.34%	217,309,565	31,054,151	16.67%	74.52%	77,503,812	13,792,605	21.65%	97.09%
2010	196,855,265	1,337,615	0.68%	121.84%	225,699,717	8,390,152	3.86%	81.26%	77,052,685	-451,127	-0.58%	95.94%
2011	237,723,129	40,867,864	20.76%	167.90%	236,717,605	11,017,888	4.88%	90.11%	77,691,739	639,054	0.83%	97.57%
2012	286,020,111	48,296,982	20.32%	222.33%	281,142,125	44,424,520	18.77%	125.78%	84,999,257	7,307,518	9.41%	116.15%

Rate Ann.%chg: Irrigated **12.42%** Dryland **8.48%** Grassland **8.01%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2002					272,006	--	--	--	252,850,487	--	--	--
2003	222,788	--	--	--	0	-272,006	-100.00%	-100.00%	269,356,364	16,505,877	6.53%	6.53%
2004	317,694	94,906	42.60%	42.60%	0	0	-100.00%	-100.00%	290,175,920	20,819,556	7.73%	14.76%
2005	376,132	58,438	18.39%	68.83%	0	0	-100.00%	-100.00%	310,340,104	20,164,184	6.95%	22.74%
2006	458,627	82,495	21.93%	105.86%	0	0	-100.00%	-100.00%	348,758,377	38,418,273	12.38%	37.93%
2007	480,069	21,442	4.68%	115.48%	0	0	-100.00%	-100.00%	372,313,525	23,555,148	6.75%	47.25%
2008	504,835	24,766	5.16%	126.60%	0	0	-100.00%	-100.00%	408,129,671	35,816,146	9.62%	61.41%
2009	642,603	137,768	27.29%	188.44%	0	0	-100.00%	-100.00%	490,973,630	82,843,959	20.30%	94.18%
2010	724,849	82,246	12.80%	225.35%	0	0	-100.00%	-100.00%	500,332,516	9,358,886	1.91%	97.88%
2011	800,542	75,693	10.44%	259.33%	0	0	-100.00%	-100.00%	552,933,015	52,600,499	10.51%	118.68%
2012	861,874	61,332	7.66%	286.86%	0	0	-100.00%	-100.00%	653,023,367	100,090,352	18.10%	158.26%

Cnty# **48**
County **JEFFERSON**

FL area **6**

Rate Ann.%chg: Total Agric Land **9.95%**

(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)⁽¹⁾

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	88,739,708	63,398	1,400			124,554,558	162,856	765			39,412,020	107,862	365		
2003	92,636,893	64,388	1,439	2.79%	2.79%	134,418,788	162,227	829	8.37%	8.37%	41,865,033	107,631	389	6.58%	6.58%
2004	104,193,287	66,242	1,573	9.31%	12.35%	144,161,772	160,968	896	8.03%	17.07%	41,559,843	107,004	388	-0.16%	6.41%
2005	106,325,994	67,290	1,580	0.46%	12.87%	156,305,916	159,883	978	9.16%	27.79%	46,745,805	106,777	438	12.72%	19.94%
2006	123,882,313	71,123	1,742	10.23%	24.42%	173,455,620	156,194	1,111	13.59%	45.17%	50,631,712	106,599	475	8.49%	30.13%
2007	136,129,306	74,753	1,821	4.55%	30.08%	178,260,650	153,208	1,164	4.77%	52.09%	57,354,153	105,916	542	14.01%	48.36%
2008	157,663,199	77,396	2,037	11.86%	45.51%	186,583,365	151,126	1,235	6.11%	61.39%	63,654,432	105,774	602	11.13%	64.88%
2009	195,507,611	78,632	2,486	22.05%	77.60%	217,337,133	149,482	1,454	17.76%	90.06%	77,469,219	105,355	735	22.19%	101.46%
2010	196,588,604	79,544	2,471	-0.60%	76.53%	225,870,075	148,681	1,519	4.49%	98.58%	77,043,719	105,038	733	-0.25%	100.96%
2011	237,396,947	80,887	2,935	18.75%	109.64%	236,959,674	147,421	1,607	5.81%	110.11%	77,665,273	104,841	741	1.00%	102.96%
2012	280,876,839	81,557	3,444	17.34%	146.00%	283,530,162	147,148	1,927	19.88%	151.87%	85,213,744	104,471	816	10.11%	123.47%

Rate Annual %chg Average Value/Acre: 9.42%

9.68%

8.37%

Tax Year	WASTE LAND ⁽²⁾				OTHER AGLAND ⁽²⁾				TOTAL AGRICULTURAL LAND ⁽¹⁾						
	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						217,965	6,238	35			252,924,251	340,354	743		
2003						218,759	6,260	35	0.00%		269,167,487	340,566	790	6.33%	6.33%
2004	315,511	6,331	50	n/a	n/a	28,014	61	460	n/a	n/a	290,258,427	340,606	852	7.87%	14.69%
2005	383,424	6,412	60	20.00%	n/a	28,014	61	460	0.00%	n/a	309,789,153	340,422	910	6.79%	22.48%
2006	460,530	6,138	75	25.47%	n/a	30,450	61	500	8.70%	n/a	348,460,625	340,114	1,025	12.59%	37.89%
2007	481,703	6,021	80	6.62%	n/a	30,450	61	500	0.00%	n/a	372,256,262	339,959	1,095	6.88%	47.38%
2008	505,801	5,864	86	7.83%	n/a	30,450	61	500	0.00%	n/a	408,437,247	340,220	1,201	9.63%	61.58%
2009	649,308	5,645	115	33.35%	n/a	30,450	61	500	0.00%	n/a	490,993,721	339,175	1,448	20.58%	94.83%
2010	720,253	5,540	130	13.02%	n/a	30,450	61	500	0.00%	n/a	500,253,101	338,864	1,476	1.98%	98.69%
2011	795,483	5,485	145	11.56%	n/a	30,450	61	500	0.00%	n/a	552,847,827	338,695	1,632	10.57%	119.69%
2012	874,194	5,464	160	10.32%	n/a	30,450	61	500	0.00%	n/a	650,525,389	338,701	1,921	17.67%	158.50%

48
JEFFERSON

FL area 6

Rate Annual %chg Average Value/Acre: 9.96%

(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
7,547	JEFFERSON	67,760,802	157,688,136	70,126,309	168,028,176	51,501,091	6,808,093	1,802,726	653,023,367	46,395,220	35,848,859	0	1,258,982,779
	cnty sector/value % of total value:	5.38%	12.53%	5.57%	13.35%	4.09%	0.54%	0.14%	51.87%	3.69%	2.85%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	381,825	198,772	52,841	3,856,506	5,025,607	0	0	0	0	0	0	9,515,551
2.20%	%sector of county sector	0.56%	0.13%	0.08%	2.30%	9.76%							0.76%
	%sector of municipality	4.01%	2.09%	0.56%	40.53%	52.81%							100.00%
260	DILLER	1,014,905	1,170,102	18,556	5,560,854	1,152,205	0	0	0	0	0	0	8,916,622
3.45%	%sector of county sector	1.50%	0.74%	0.03%	3.31%	2.24%							0.71%
	%sector of municipality	11.38%	13.12%	0.21%	62.37%	12.92%							100.00%
132	ENDICOTT	16,558	359,902	1,710,953	2,828,473	55,947	0	0	0	0	0	0	4,971,833
1.75%	%sector of county sector	0.02%	0.23%	2.44%	1.68%	0.11%							0.39%
	%sector of municipality	0.33%	7.24%	34.41%	56.89%	1.13%							100.00%
3,942	FAIRBURY	8,310,664	1,429,818	2,144,788	71,950,886	23,067,449	1,273,016	0	0	0	0	0	108,176,621
52.23%	%sector of county sector	12.26%	0.91%	3.06%	42.82%	44.79%	18.70%						8.59%
	%sector of municipality	7.68%	1.32%	1.98%	66.51%	21.32%	1.18%						100.00%
49	HARBINE	9,374	152,101	2,412	1,124,534	185,300	0	0	0	0	0	0	1,473,721
0.65%	%sector of county sector	0.01%	0.10%	0.00%	0.67%	0.36%							0.12%
	%sector of municipality	0.64%	10.32%	0.16%	76.31%	12.67%							100.00%
118	JANSEN	323,379	82,164	166,704	2,185,134	814,800	0	0	0	0	0	0	3,572,181
1.56%	%sector of county sector	0.48%	0.05%	0.24%	1.30%	1.58%							0.28%
	%sector of municipality	9.05%	2.30%	4.67%	61.17%	22.81%							100.00%
409	PLYMOUTH	1,234,585	215,165	366,830	12,549,367	8,349,250	584,665	0	0	0	0	0	23,299,862
5.42%	%sector of county sector	1.82%	0.14%	0.52%	7.47%	16.21%	8.59%						1.85%
	%sector of municipality	5.30%	0.02%	1.57%	53.86%	35.83%	2.51%						100.00%
69	REYNOLDS	44,162	27,748	3,058	1,040,555	1,064,227	0	0	0	0	0	0	2,179,750
0.91%	%sector of county sector	0.07%	0.02%	0.00%	0.62%	2.07%							0.17%
	%sector of municipality	2.03%	1.27%	0.14%	47.74%	48.82%							100.00%
61	STEELE CITY	21,866	187,630	785,837	1,022,992	61,150	0	0	0	0	0	0	2,079,475
0.81%	%sector of county sector	0.03%	0.12%	1.12%	0.61%	0.12%							0.17%
	%sector of municipality	1.05%	9.02%	37.79%	49.19%	2.94%							100.00%
5,206	Total Municipalities	11,357,318	3,823,402	5,251,979	102,119,301	39,775,935	1,857,681	0	0	0	0	0	164,185,616
68.98%	%all municip.sect of cnty	16.76%	2.42%	7.49%	60.78%	77.23%	27.29%						13.04%

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
48	JEFFERSON

FL area	6
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