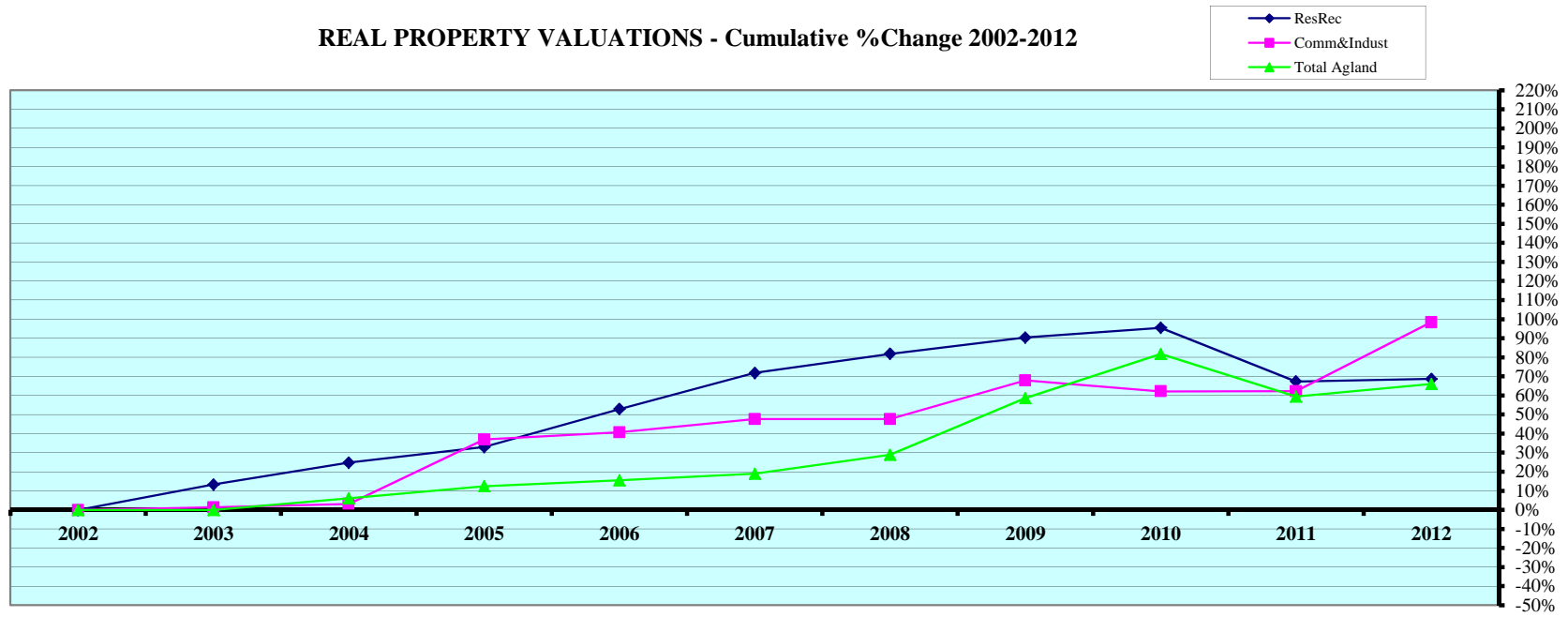


REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	2,429,987	--	--	--	297,657	--	--	--	82,730,412	--	--	--
2003	2,752,687	322,700	13.28%	13.28%	301,903	4,246	1.43%	1.43%	82,729,506	-906	0.00%	0.00%
2004	3,033,556	280,869	10.20%	24.84%	307,105	5,202	1.72%	3.17%	87,806,732	5,077,226	6.14%	6.14%
2005	3,231,655	198,099	6.53%	32.99%	407,539	100,434	32.70%	36.92%	93,024,398	5,217,666	5.94%	12.44%
2006	3,714,298	482,643	14.93%	52.85%	418,709	11,170	2.74%	40.67%	95,568,055	2,543,657	2.73%	15.52%
2007	4,174,906	460,608	12.40%	71.81%	439,514	20,805	4.97%	47.66%	98,420,915	2,852,860	2.99%	18.97%
2008	4,417,895	242,989	5.82%	81.81%	439,514	0	0.00%	47.66%	106,608,569	8,187,654	8.32%	28.86%
2009	4,627,155	209,260	4.74%	90.42%	499,845	60,331	13.73%	67.93%	131,198,316	24,589,747	23.07%	58.59%
2010	4,750,090	122,935	2.66%	95.48%	482,669	-17,176	-3.44%	62.16%	150,319,202	19,120,886	14.57%	81.70%
2011	4,065,845	-684,245	-14.40%	67.32%	483,005	336	0.07%	62.27%	131,824,344	-18,494,858	-12.30%	59.34%
2012	4,099,805	33,960	0.84%	68.72%	590,635	107,630	22.28%	98.43%	137,372,380	5,548,036	4.21%	66.05%

Rate Annual %chg: Residential & Recreational **5.37%**

Commercial & Industrial **7.09%**

Agricultural Land **5.20%**

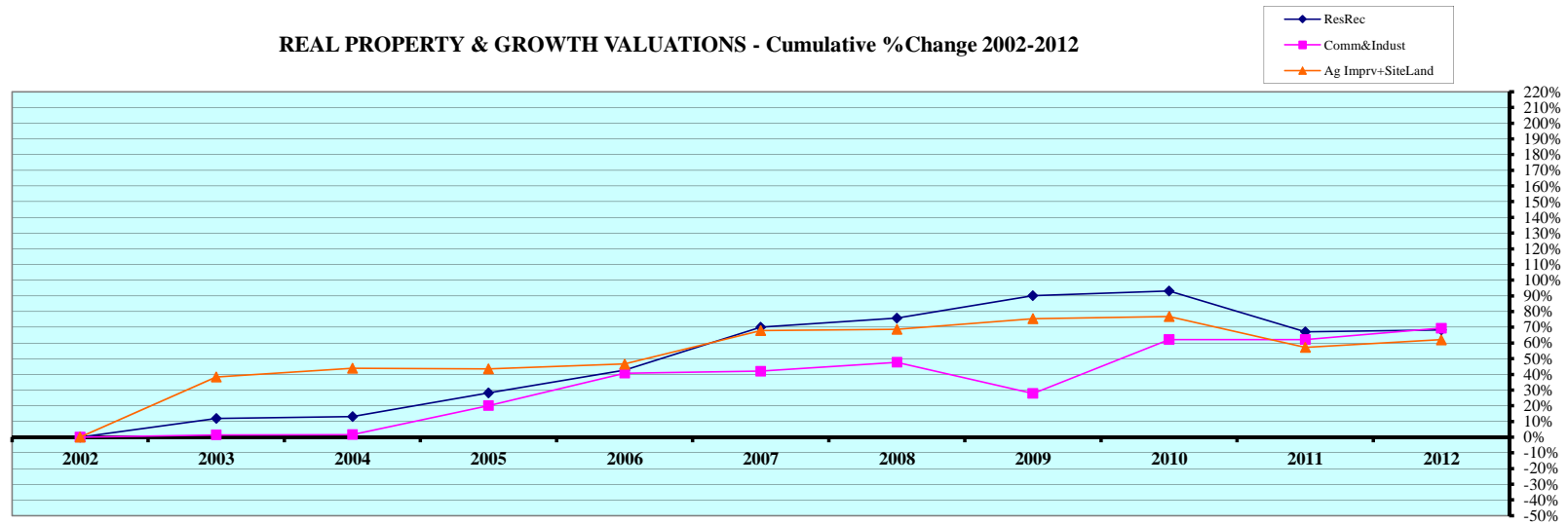
Cnty# **60**
County **MCPHERSON**

FL area **2**

CHART 1 EXHIBIT 60B 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

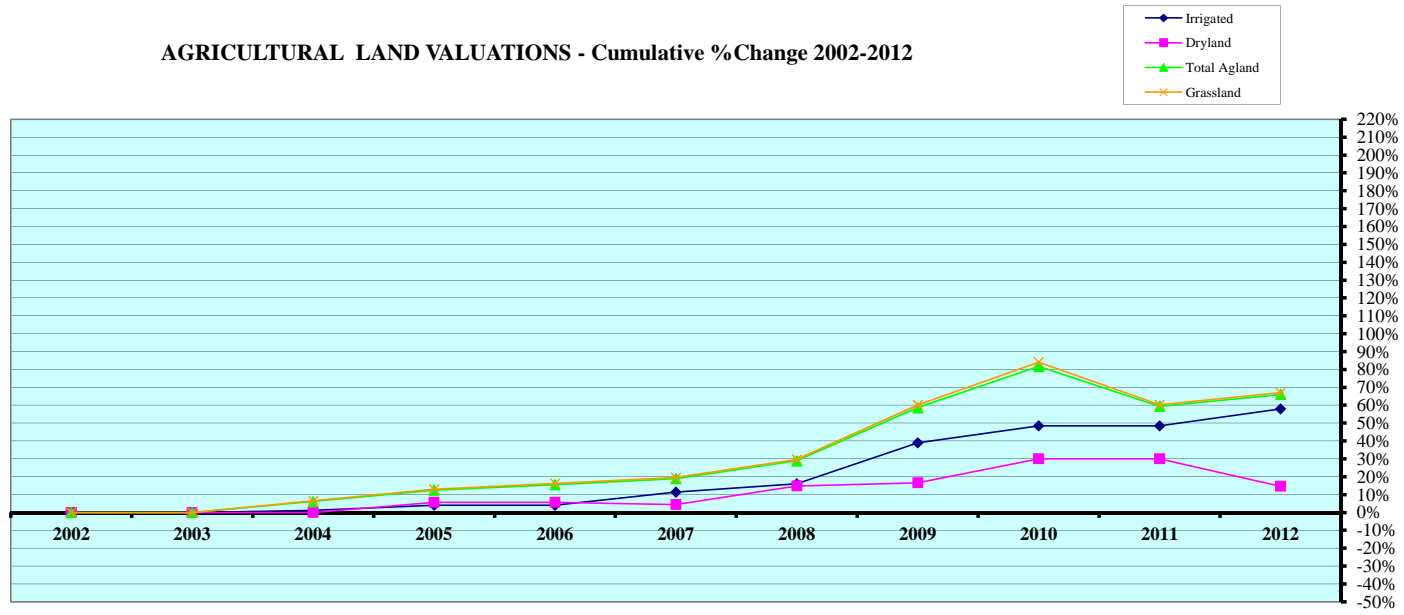


Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	2,429,987	69,850	2.87%	2,360,137	--	--	297,657	6,000	2.02%	291,657	--	--
2003	2,752,687	34,050	1.24%	2,718,637	11.88%	11.88%	301,903	0	0.00%	301,903	1.43%	1.43%
2004	3,033,556	283,997	9.36%	2,749,559	-0.11%	13.15%	307,105	4,500	1.47%	302,605	0.23%	1.66%
2005	3,231,655	115,282	3.57%	3,116,373	2.73%	28.25%	407,539	50,000	12.27%	357,539	16.42%	20.12%
2006	3,714,298	246,096	6.63%	3,468,202	7.32%	42.73%	418,709	0	0.00%	418,709	2.74%	40.67%
2007	4,174,906	42,669	1.02%	4,132,237	11.25%	70.05%	439,514	16,775	3.82%	422,739	0.96%	42.02%
2008	4,417,895	145,836	3.30%	4,272,059	2.33%	75.81%	439,514	0	0.00%	439,514	0.00%	47.66%
2009	4,627,155	5,625	0.12%	4,621,530	4.61%	90.19%	499,845	119,250	23.86%	380,595	-13.41%	27.86%
2010	4,750,090	56,880	1.20%	4,693,210	1.43%	93.14%	482,669	0	0.00%	482,669	-3.44%	62.16%
2011	4,065,845	4,453	0.11%	4,061,392	-14.50%	67.14%	483,005	336	0.07%	482,669	0.00%	62.16%
2012	4,099,805	10,990	0.27%	4,088,815	0.56%	68.26%	590,635	86,383	14.63%	504,252	4.40%	69.41%
Rate Ann%chg	5.37%		Resid & Rec. w/o growth		2.75%		7.09%		C & I w/o growth		0.93%	

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	3,867,324	1,545,010	5,412,334	322,683	5.96%	5,089,651	--	--
2003	6,011,471	1,773,171	7,784,642	296,255	3.81%	7,488,387	38.36%	38.36%
2004	6,138,106	1,783,323	7,921,429	135,108	1.71%	7,786,321	0.02%	43.86%
2005	6,252,218	1,809,434	8,061,652	292,531	3.63%	7,769,121	-1.92%	43.54%
2006	6,127,510	1,835,457	7,962,967	30,922	0.39%	7,932,045	-1.61%	46.55%
2007	7,244,730	1,852,111	9,096,841	5,015	0.06%	9,091,826	14.18%	67.98%
2008	7,304,982	1,944,331	9,249,313	119,032	1.29%	9,130,281	0.37%	68.69%
2009	7,609,196	1,958,680	9,567,876	69,120	0.72%	9,498,756	2.70%	75.50%
2010	7,733,977	2,104,642	9,838,619	269,822	2.74%	9,568,797	0.01%	76.80%
2011	6,722,688	2,280,785	9,003,473	497,367	5.52%	8,506,106	-13.54%	57.16%
2012	6,762,316	2,162,487	8,924,803	153,752	1.72%	8,771,051	-2.58%	62.06%
Rate Ann%chg	5.75%	3.42%	5.13%	Ag Imprv+Site w/o growth		3.60%		

(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	4,490,640	--	--	--	739,654	--	--	--	77,478,070	--	--	--
2003	4,490,640	0	0.00%	0.00%	739,654	0	0.00%	0.00%	77,477,164	-906	0.00%	0.00%
2004	4,545,275	54,635	1.22%	1.22%	739,654	0	0.00%	0.00%	82,499,755	5,022,591	6.48%	6.48%
2005	4,675,140	129,865	2.86%	4.11%	781,919	42,265	5.71%	5.71%	87,545,291	5,045,536	6.12%	12.99%
2006	4,675,140	0	0.00%	4.11%	781,919	0	0.00%	5.71%	90,088,988	2,543,697	2.91%	16.28%
2007	5,002,930	327,790	7.01%	11.41%	772,669	-9,250	-1.18%	4.46%	92,623,268	2,534,280	2.81%	19.55%
2008	5,212,476	209,546	4.19%	16.07%	849,100	76,431	9.89%	14.80%	100,502,899	7,879,631	8.51%	29.72%
2009	6,242,825	1,030,349	19.77%	39.02%	862,584	13,484	1.59%	16.62%	124,048,813	23,545,914	23.43%	60.11%
2010	6,669,436	426,611	6.83%	48.52%	961,987	99,403	11.52%	30.06%	142,647,510	18,598,697	14.99%	84.11%
2011	6,669,436	0	0.00%	48.52%	961,987	0	0.00%	30.06%	124,152,652	-18,494,858	-12.97%	60.24%
2012	7,096,113	426,677	6.40%	58.02%	847,614	-114,373	-11.89%	14.60%	129,388,384	5,235,732	4.22%	67.00%

Rate Ann.%chg: Irrigated **4.68%** Dryland **1.37%** Grassland **5.26%**

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					22,048	--	--	--	82,730,412	--	--	--
2003	22,048	--	--	--	0	-22,048	-100.00%	-100.00%	82,729,506	-906	0.00%	0.00%
2004	22,048	0	0.00%	0.00%	0	0	-100.00%	-100.00%	87,806,732	5,077,226	6.14%	6.14%
2005	22,048	0	0.00%	0.00%	0	0	-100.00%	-100.00%	93,024,398	5,217,666	5.94%	12.44%
2006	22,008	-40	-0.18%	-0.18%	0	0	-100.00%	-100.00%	95,568,055	2,543,657	2.73%	15.52%
2007	22,048	40	0.18%	0.00%	0	0	-100.00%	-100.00%	98,420,915	2,852,860	2.99%	18.97%
2008	44,094	22,046	99.99%	99.99%	0	0	-100.00%	-100.00%	106,608,569	8,187,654	8.32%	28.86%
2009	44,094	0	0.00%	99.99%	0	0	-100.00%	-100.00%	131,198,316	24,589,747	23.07%	58.59%
2010	40,269	-3,825	-8.67%	82.64%	0	0	-100.00%	-100.00%	150,319,202	19,120,886	14.57%	81.70%
2011	40,269	0	0.00%	82.64%	0	0	-100.00%	-100.00%	131,824,344	-18,494,858	-12.30%	59.34%
2012	40,269	0	0.00%	82.64%	0	0	-100.00%	-100.00%	137,372,380	5,548,036	4.21%	66.05%

Cnty# **60**
County **MCPHERSON**

FL area **2**

Rate Ann.%chg: Total Agric Land **5.20%**

(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	4,490,640	12,830	350			739,654	4,227	175			77,448,494	528,409	147		
2003	4,490,640	12,830	350	0.00%	0.00%	739,654	4,227	175	0.00%	0.00%	77,477,019	528,591	147	0.00%	0.00%
2004	4,537,890	12,965	350	0.00%	0.00%	739,654	4,227	175	0.00%	0.00%	82,504,703	528,456	156	6.21%	6.21%
2005	4,675,140	12,987	360	2.86%	2.86%	781,919	4,227	185	5.71%	5.72%	87,661,126	528,407	166	6.26%	12.86%
2006	4,675,140	12,987	360	0.00%	2.86%	781,919	4,227	185	0.00%	5.72%	90,091,538	527,847	171	2.88%	16.11%
2007	4,997,834	13,328	375	4.17%	7.14%	772,669	4,177	185	0.00%	5.72%	92,626,346	527,928	175	2.80%	19.36%
2008	5,260,836	13,489	390	4.00%	11.43%	832,300	4,162	200	8.11%	14.29%	100,494,899	527,688	190	8.54%	29.55%
2009	6,242,825	13,873	450	15.38%	28.57%	862,584	3,594	240	20.00%	37.14%	124,050,928	527,876	235	23.40%	59.86%
2010	6,669,436	13,895	480	6.67%	37.14%	961,987	3,498	275	14.58%	57.14%	142,648,843	528,329	270	14.89%	83.67%
2011	6,669,436	13,895	480	0.00%	37.14%	961,987	3,498	275	0.00%	57.14%	124,152,631	528,309	235	-12.96%	59.86%
2012	7,096,113	14,482	490	2.08%	40.00%	847,614	3,082	275	0.00%	57.14%	129,388,628	528,117	245	4.26%	66.67%

Rate Annual %chg Average Value/Acre: 3.42%

4.62%

5.24%

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						23,063	4,612	5			82,701,851	550,079	150		
2003						22,048	4,409	5	0.00%		82,729,361	550,057	150	0.00%	0.00%
2004	22,048	4,409	5	n/a	n/a	0	0		n/a	n/a	87,804,295	550,057	160	6.42%	6.42%
2005	22,048	4,409	5	0.00%	n/a	0	0			n/a	93,140,233	550,029	169	6.08%	12.89%
2006	22,008	4,401	5	0.00%	n/a	0	0			n/a	95,570,605	549,461	174	2.72%	15.96%
2007	22,048	4,409	5	0.00%	n/a	0	0			n/a	98,418,897	549,841	179	2.91%	19.33%
2008	44,094	4,409	10	99.99%	n/a	0	0			n/a	106,632,129	549,749	194	8.36%	29.31%
2009	44,094	4,409	10	0.00%	n/a	0	0			n/a	131,200,431	549,753	239	23.04%	59.10%
2010	40,269	4,027	10	0.00%	n/a	0	0			n/a	150,320,535	549,749	273	14.57%	82.29%
2011	40,269	4,027	10	0.00%	n/a	0	0			n/a	131,824,323	549,729	240	-12.30%	59.87%
2012	40,269	4,027	10	0.00%	n/a	0	0			n/a	137,372,624	549,708	250	4.21%	66.60%

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MCPHERSON

FL area 2

Rate Annual %chg Average Value/Acre: 5.24%

(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

