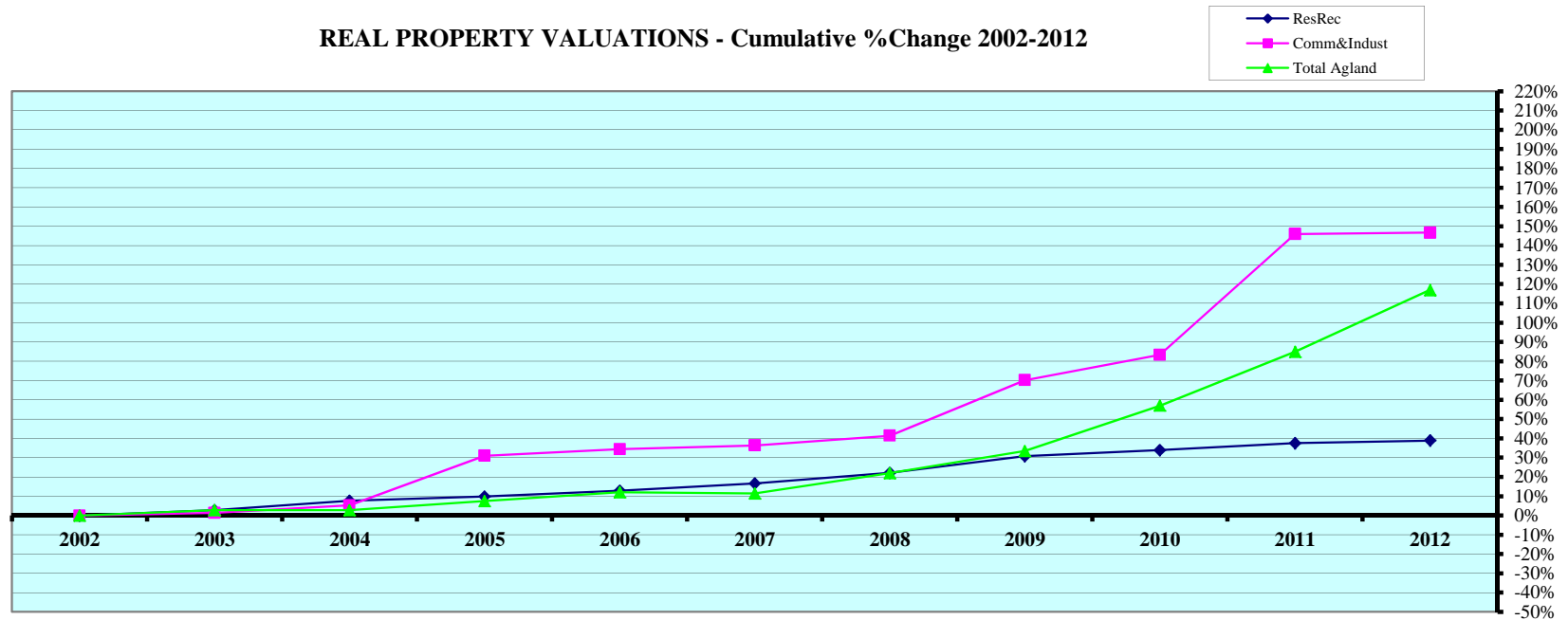


REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	46,790,118	--	--	--	23,662,469	--	--	--	213,150,321	--	--	--
2003	48,091,431	1,301,313	2.78%	2.78%	23,969,880	307,411	1.30%	1.30%	219,073,385	5,923,064	2.78%	2.78%
2004	50,347,366	2,255,935	4.69%	7.60%	24,917,870	947,990	3.95%	5.31%	219,094,960	21,575	0.01%	2.79%
2005	51,404,272	1,056,906	2.10%	9.86%	30,998,471	6,080,601	24.40%	31.00%	229,208,510	10,113,550	4.62%	7.53%
2006	52,826,397	1,422,125	2.77%	12.90%	31,807,608	809,137	2.61%	34.42%	238,762,076	9,553,566	4.17%	12.02%
2007	54,555,902	1,729,505	3.27%	16.60%	32,266,976	459,368	1.44%	36.36%	237,632,600	-1,129,476	-0.47%	11.49%
2008	57,133,377	2,577,475	4.72%	22.11%	33,459,006	1,192,030	3.69%	41.40%	259,954,277	22,321,677	9.39%	21.96%
2009	61,213,716	4,080,339	7.14%	30.83%	40,272,225	6,813,219	20.36%	70.19%	284,307,940	24,353,663	9.37%	33.38%
2010	62,661,462	1,447,746	2.37%	33.92%	43,365,269	3,093,044	7.68%	83.27%	334,572,107	50,264,167	17.68%	56.97%
2011	64,331,133	1,669,671	2.66%	37.49%	58,200,878	14,835,609	34.21%	145.96%	394,090,098	59,517,991	17.79%	84.89%
2012	64,974,915	643,782	1.00%	38.86%	58,377,087	176,209	0.30%	146.71%	462,453,377	68,363,279	17.35%	116.96%

Rate Annual %chg: Residential & Recreational 3.34%

Commercial & Industrial 9.45%

Agricultural Land 8.05%

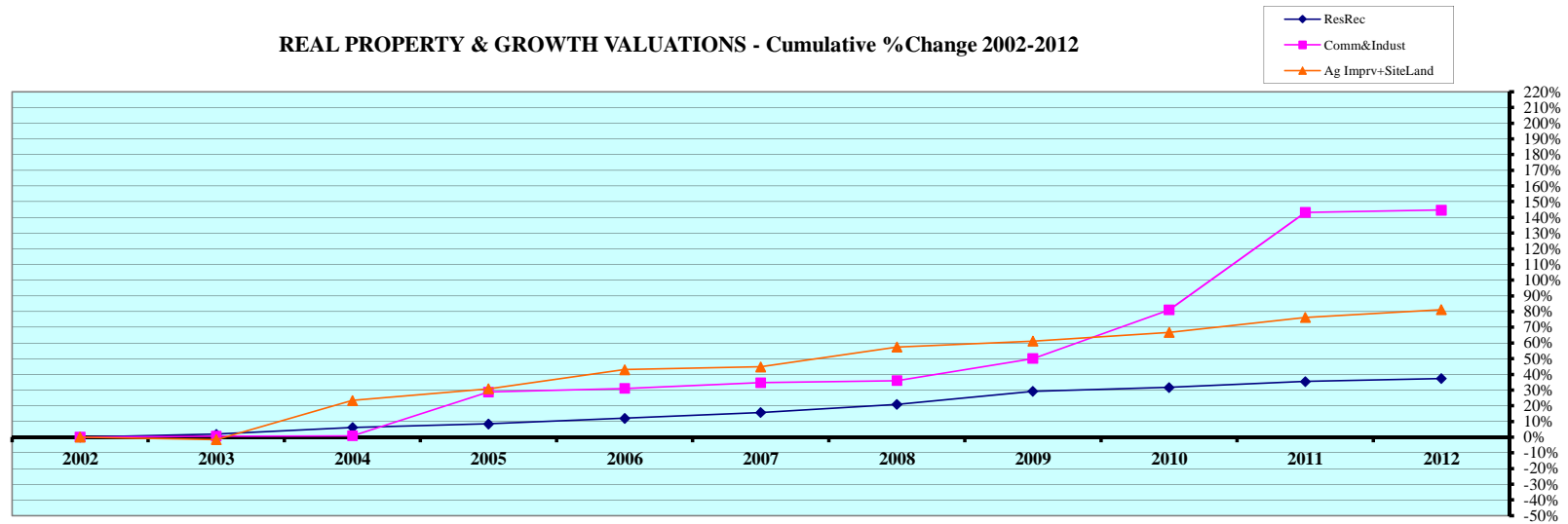
Cnty# 68
County PERKINS

FL area 5

CHART 1 EXHIBIT 68B 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

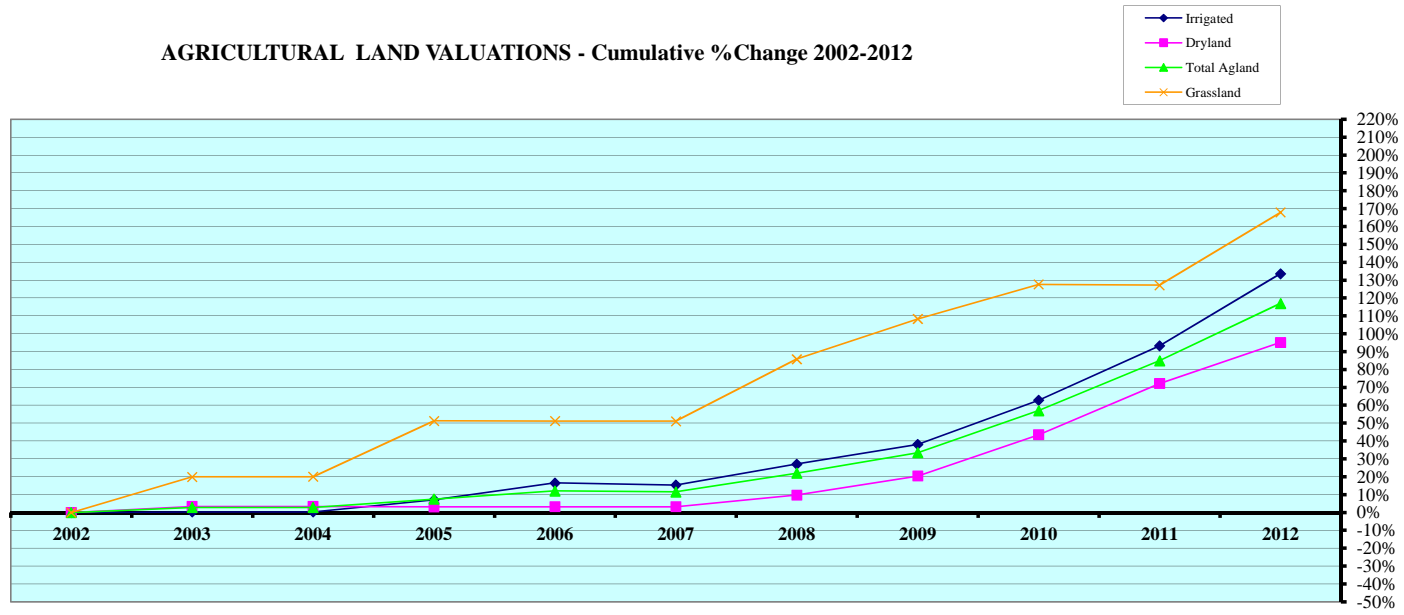


Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2002	46,790,118	713,147	1.52%	46,076,971	--	--	23,662,469	370,679	1.57%	23,291,790	--	--						
2003	48,091,431	408,113	0.85%	47,683,318	1.91%	1.91%	23,969,880	164,000	0.68%	23,805,880	0.61%	0.61%						
2004	50,347,366	668,339	1.33%	49,679,027	3.30%	6.17%	24,917,870	1,072,125	4.30%	23,845,745	-0.52%	0.77%						
2005	51,404,272	667,271	1.30%	50,737,001	0.77%	8.44%	30,998,471	544,876	1.76%	30,453,595	22.22%	28.70%						
2006	52,826,397	406,638	0.77%	52,419,759	1.98%	12.03%	31,807,608	816,252	2.57%	30,991,356	-0.02%	30.97%						
2007	54,555,902	383,988	0.70%	54,171,914	2.55%	15.78%	32,266,976	404,104	1.25%	31,862,872	0.17%	34.66%						
2008	57,133,377	545,970	0.96%	56,587,407	3.72%	20.94%	33,459,006	1,282,584	3.83%	32,176,422	-0.28%	35.98%						
2009	61,213,716	728,503	1.19%	60,485,213	5.87%	29.27%	40,272,225	4,771,330	11.85%	35,500,895	6.10%	50.03%						
2010	62,661,462	1,032,371	1.65%	61,629,091	0.68%	31.71%	43,365,269	538,814	1.24%	42,826,455	6.34%	80.99%						
2011	64,331,133	941,475	1.46%	63,389,658	1.16%	35.48%	58,200,878	676,437	1.16%	57,524,441	32.65%	143.10%						
2012	64,974,915	698,440	1.07%	64,276,475	-0.08%	37.37%	58,377,087	487,290	0.83%	57,889,797	-0.53%	144.65%						
Rate Ann%chg	3.34%			Resid & Rec. w/o growth			2.19%			9.45%			C & I w/o growth			6.67%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth				
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value						
2002	15,999,528	6,097,455	22,096,983	185,176	0.84%	21,911,807	--	--		
2003	15,941,084	6,285,635	22,226,719	463,421	2.08%	21,763,298	-1.51%	-1.51%		
2004	20,960,767	6,766,469	27,727,236	467,053	1.68%	27,260,183	22.65%	23.37%		
2005	22,213,078	7,251,476	29,464,554	571,673	1.94%	28,892,881	4.20%	30.75%		
2006	24,418,639	7,787,696	32,206,335	603,258	1.87%	31,603,077	7.26%	43.02%		
2007	24,591,651	8,388,950	32,980,601	989,502	3.00%	31,991,099	-0.67%	44.78%		
2008	26,445,666	8,679,369	35,125,035	349,676	1.00%	34,775,359	5.44%	57.38%		
2009	26,518,029	10,645,717	37,163,746	1,539,821	4.14%	35,623,925	1.42%	61.22%		
2010	27,115,929	11,436,668	38,552,597	1,711,284	4.44%	36,841,313	-0.87%	66.73%		
2011	27,256,440	12,623,455	39,879,895	925,937	2.32%	38,953,958	1.04%	76.29%		
2012	27,663,489	14,030,747	41,694,236	1,640,765	3.94%	40,053,471	0.44%	81.26%		
Rate Ann%chg	5.63%		8.69%		6.56%		Ag Imprv+Site w/o growth		3.94%	

(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	100,373,836	--	--	--	101,066,920	--	--	--	11,221,778	--	--	--
2003	100,677,570	303,734	0.30%	0.30%	104,444,486	3,377,566	3.34%	3.34%	13,457,307	2,235,529	19.92%	19.92%
2004	100,721,839	44,269	0.04%	0.35%	104,422,045	-22,441	-0.02%	3.32%	13,463,384	6,077	0.05%	19.98%
2005	107,522,643	6,800,804	6.75%	7.12%	104,219,846	-202,199	-0.19%	3.12%	16,971,117	3,507,733	26.05%	51.23%
2006	116,984,150	9,461,507	8.80%	16.55%	104,307,469	87,623	0.08%	3.21%	16,959,204	-11,913	-0.07%	51.13%
2007	115,835,381	-1,148,769	-0.98%	15.40%	104,332,619	25,150	0.02%	3.23%	16,955,410	-3,794	-0.02%	51.09%
2008	127,578,651	11,743,270	10.14%	27.10%	110,903,686	6,571,067	6.30%	9.73%	20,852,044	3,896,634	22.98%	85.82%
2009	138,664,418	11,085,767	8.69%	38.15%	121,683,120	10,779,434	9.72%	20.40%	23,370,554	2,518,510	12.08%	108.26%
2010	163,391,975	24,727,557	17.83%	62.78%	144,998,603	23,315,483	19.16%	43.47%	25,545,109	2,174,555	9.30%	127.64%
2011	194,017,896	30,625,921	18.74%	93.30%	173,947,829	28,949,226	19.97%	72.11%	25,489,489	-55,620	-0.22%	127.14%
2012	234,465,160	40,447,264	20.85%	133.59%	197,205,936	23,258,107	13.37%	95.12%	30,065,884	4,576,395	17.95%	167.92%

Rate Ann.%chg: Irrigated **8.85%** Dryland **6.91%** Grassland **10.36%**

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					487,787	--	--	--	213,150,321	--	--	--
2003	416,785	--	--	--	77,237	-410,550	-84.17%	-84.17%	219,073,385	5,923,064	2.78%	2.78%
2004	416,417	-368	-0.09%	-0.09%	71,275	-5,962	-7.72%	-85.39%	219,094,960	21,575	0.01%	2.79%
2005	416,992	575	0.14%	0.05%	77,912	6,637	9.31%	-84.03%	229,208,510	10,113,550	4.62%	7.53%
2006	432,037	15,045	3.61%	3.66%	79,216	1,304	1.67%	-83.76%	238,762,076	9,553,566	4.17%	12.02%
2007	429,913	-2,124	-0.49%	3.15%	79,277	61	0.08%	-83.75%	237,632,600	-1,129,476	-0.47%	11.49%
2008	372,619	-57,294	-13.33%	-10.60%	247,277	168,000	211.92%	-49.31%	259,954,277	22,321,677	9.39%	21.96%
2009	134,859	-237,760	-63.81%	-67.64%	454,989	207,712	84.00%	-6.72%	284,307,940	24,353,663	9.37%	33.38%
2010	134,988	129	0.10%	-67.61%	501,432	46,443	10.21%	2.80%	334,572,107	50,264,167	17.68%	56.97%
2011	135,162	174	0.13%	-67.57%	499,722	-1,710	-0.34%	2.45%	394,090,098	59,517,991	17.79%	84.89%
2012	135,304	142	0.11%	-67.54%	581,093	81,371	16.28%	19.13%	462,453,377	68,363,279	17.35%	116.96%

Cnty# **68**
County **PERKINS**

FL area **5**

Rate Ann.%chg: Total Agric Land **8.05%**

(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	100,431,847	132,287	759			101,052,771	322,833	313			11,218,799	87,805	128		
2003	100,778,197	132,863	759	0.00%	0.00%	104,409,589	322,410	324	3.51%	3.51%	13,460,229	87,597	154	20.31%	20.31%
2004	100,786,014	132,921	758	-0.10%	-0.10%	104,390,613	322,327	324	-0.04%	3.47%	13,464,188	87,620	154	-0.22%	20.05%
2005	107,418,924	133,254	806	6.31%	6.21%	104,263,824	321,979	324	-0.01%	3.46%	16,970,032	87,620	194	26.04%	51.31%
2006	117,010,502	133,303	878	8.89%	15.65%	104,299,809	322,076	324	0.00%	3.46%	16,958,240	87,564	194	0.00%	51.30%
2007	115,853,587	133,174	870	-0.89%	14.62%	104,331,980	322,149	324	0.01%	3.47%	16,960,670	87,575	194	0.00%	51.30%
2008	126,060,776	135,510	930	6.93%	22.56%	111,289,240	320,611	347	7.18%	10.90%	20,952,705	86,882	241	24.52%	88.41%
2009	138,641,574	137,545	1,008	8.35%	32.80%	121,730,144	322,539	377	8.73%	20.58%	23,367,656	84,972	275	14.03%	114.85%
2010	163,391,975	137,569	1,188	17.83%	56.48%	144,999,097	322,322	450	19.20%	43.72%	25,544,899	85,150	300	9.09%	134.38%
2011	194,017,896	137,590	1,410	18.72%	85.79%	173,947,827	322,443	539	19.92%	72.35%	25,489,489	84,965	300	0.00%	134.38%
2012	234,465,161	137,060	1,711	21.32%	125.39%	197,206,244	322,062	612	13.51%	95.63%	30,065,884	85,900	350	16.67%	173.45%

Rate Annual %chg Average Value/Acre:

8.47%

6.94%

10.58%

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						487,394	6,093	80			213,190,811	549,018	388		
2003						413,343	5,167	80	0.00%		219,138,595	549,002	399	2.84%	2.84%
2004	416,417	5,205	80	n/a	n/a	77,255	966	80	n/a	n/a	219,134,487	549,039	399	0.03%	2.87%
2005	416,992	5,213	80	0.00%	n/a	78,030	975	80	0.00%	n/a	229,147,802	549,041	417	4.57%	7.57%
2006	432,153	5,402	80	0.00%	n/a	79,443	993	80	0.00%	n/a	238,780,147	549,337	435	4.15%	12.03%
2007	432,001	5,400	80	0.00%	n/a	79,427	993	80	0.00%	n/a	237,657,665	549,291	433	-0.46%	11.51%
2008	390,653	4,883	80	0.00%	n/a	247,284	1,048	236	194.87%	n/a	258,940,658	548,934	472	9.03%	21.58%
2009	132,130	1,652	80	0.00%	n/a	455,250	1,655	275	16.60%	n/a	284,326,754	548,363	519	9.92%	33.63%
2010	134,612	1,683	80	0.00%	n/a	501,552	1,672	300	9.08%	n/a	334,572,135	548,395	610	17.66%	57.24%
2011	135,162	1,689	80	0.00%	n/a	499,722	1,666	300	0.00%	n/a	394,090,096	548,353	719	17.80%	85.23%
2012	135,303	1,683	80	0.50%	n/a	581,093	1,660	350	16.69%	n/a	462,453,685	548,364	843	17.34%	117.35%

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PERKINS

FL area **5**

Rate Annual %chg Average Value/Acre:

8.07%

(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

