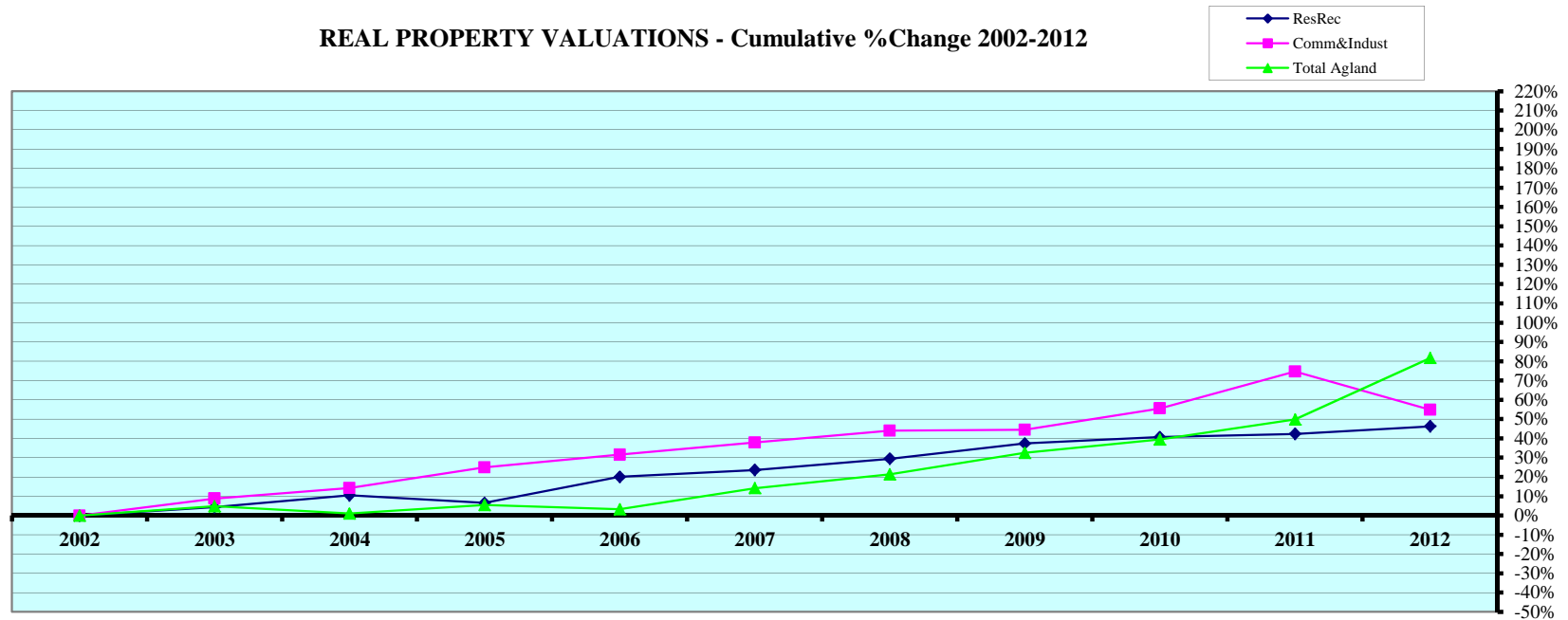


REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	786,604,592	--	--	--	276,845,759	--	--	--	169,597,192	--	--	--
2003	821,307,638	34,703,046	4.41%	4.41%	301,279,738	24,433,979	8.83%	8.83%	177,876,928	8,279,736	4.88%	4.88%
2004	869,097,304	47,789,666	5.82%	10.49%	316,321,508	15,041,770	4.99%	14.26%	171,480,283	-6,396,645	-3.60%	1.11%
2005	838,408,426	-30,688,878	-3.53%	6.59%	346,024,181	29,702,673	9.39%	24.99%	178,900,077	7,419,794	4.33%	5.49%
2006	944,284,874	105,876,448	12.63%	20.05%	364,330,888	18,306,707	5.29%	31.60%	175,004,547	-3,895,530	-2.18%	3.19%
2007	972,357,373	28,072,499	2.97%	23.61%	381,748,011	17,417,123	4.78%	37.89%	193,639,056	18,634,509	10.65%	14.18%
2008	1,018,081,006	45,723,633	4.70%	29.43%	398,566,852	16,818,841	4.41%	43.97%	205,760,884	12,121,828	6.26%	21.32%
2009	1,081,017,106	62,936,100	6.18%	37.43%	399,872,969	1,306,117	0.33%	44.44%	224,714,891	18,954,007	9.21%	32.50%
2010	1,106,949,792	25,932,686	2.40%	40.73%	430,660,276	30,787,307	7.70%	55.56%	236,550,313	11,835,422	5.27%	39.48%
2011	1,119,472,693	12,522,901	1.13%	42.32%	483,625,525	52,965,249	12.30%	74.69%	254,126,959	17,576,646	7.43%	49.84%
2012	1,150,513,682	31,040,989	2.77%	46.26%	428,810,080	-54,815,445	-11.33%	54.89%	308,045,094	53,918,135	21.22%	81.63%

Rate Annual %chg: Residential & Recreational **3.88%**

Commercial & Industrial **4.47%**

Agricultural Land **6.15%**

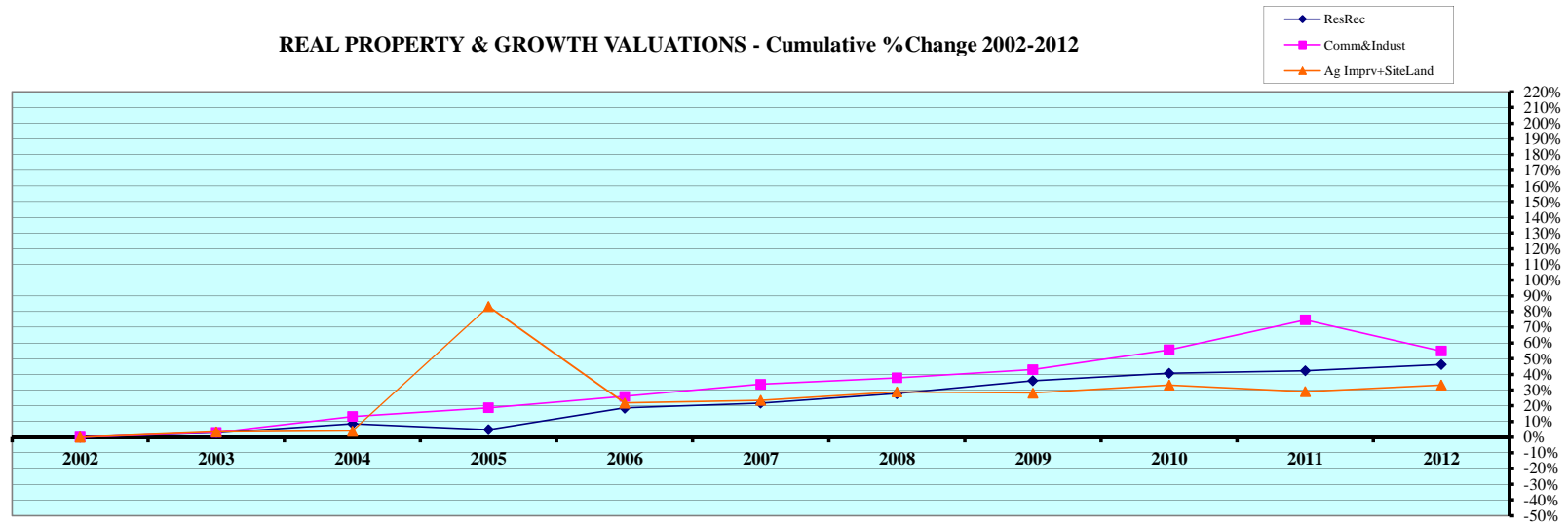
Cnty# **79**
County **SCOTTS BLUFF**

FL area **1**

CHART 1 EXHIBIT 79B 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

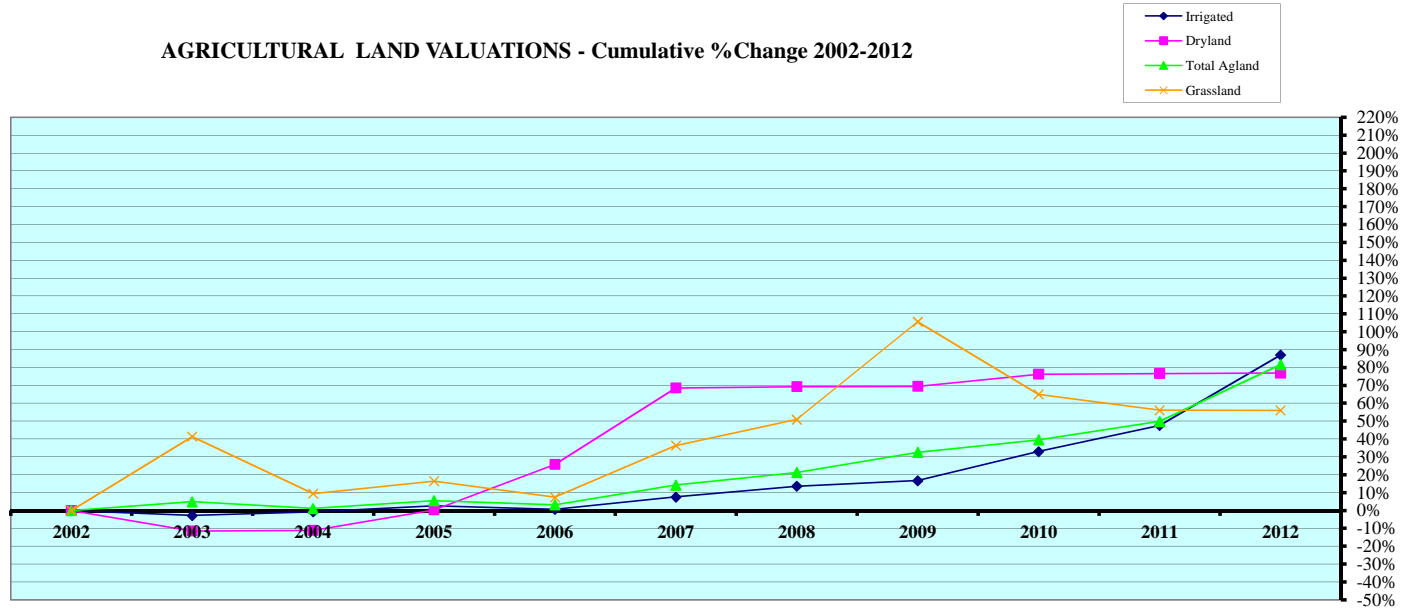


Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2002	786,604,592	44,136,477	5.61%	742,468,115	--	--	276,845,759	7,467,264	2.70%	269,378,495	--	--						
2003	821,307,638	12,320,651	1.50%	808,986,987	2.85%	2.85%	301,279,738	16,107,322	5.35%	285,172,416	3.01%	3.01%						
2004	869,097,304	15,507,702	1.78%	853,589,602	3.93%	8.52%	316,321,508	3,301,358	1.04%	313,020,150	3.90%	13.07%						
2005	838,408,426	14,571,580	1.74%	823,836,846	-5.21%	4.73%	346,024,181	17,561,408	5.08%	328,462,773	3.84%	18.64%						
2006	944,284,874	11,310,562	1.20%	932,974,312	11.28%	18.61%	364,330,888	15,741,911	4.32%	348,588,977	0.74%	25.91%						
2007	972,357,373	14,905,372	1.53%	957,452,001	1.39%	21.72%	381,748,011	11,593,760	3.04%	370,154,251	1.60%	33.70%						
2008	1,018,081,006	13,496,652	1.33%	1,004,584,354	3.31%	27.71%	398,566,852	17,360,283	4.36%	381,206,569	-0.14%	37.70%						
2009	1,081,017,106	11,885,226	1.10%	1,069,131,880	5.01%	35.92%	399,872,969	4,004,134	1.00%	395,868,835	-0.68%	42.99%						
2010	1,106,949,792	0	0.00%	1,106,949,792	2.40%	40.73%	430,660,276	0	0.00%	430,660,276	7.70%	55.56%						
2011	1,119,472,693	307,967	0.03%	1,119,164,726	1.10%	42.28%	483,625,525	0	0.00%	483,625,525	12.30%	74.69%						
2012	1,150,513,682	0	0.00%	1,150,513,682	2.77%	46.26%	428,810,080	134,528	0.03%	428,675,552	-11.36%	54.84%						
Rate Ann%chg	3.88%			Resid & Rec. w/o growth			2.88%			4.47%			C & I w/o growth			2.09%		

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	72,168,640	17,828,827	89,997,467	127,034	0.14%	89,870,433	--	--		
2003	80,617,211	14,266,608	94,883,819	1,770,932	1.87%	93,112,887	3.46%	3.46%		
2004	81,639,122	13,698,374	95,337,496	1,853,221	1.94%	93,484,275	-1.48%	3.87%		
2005	142,742,867	26,392,772	169,135,639	4,231,531	2.50%	164,904,108	72.97%	83.23%		
2006	91,081,362	22,703,865	113,785,227	4,212,270	3.70%	109,572,957	-35.22%	21.75%		
2007	90,738,848	24,785,846	115,524,694	4,463,548	3.86%	111,061,146	-2.39%	23.40%		
2008	98,251,143	19,803,920	118,055,063	2,176,035	1.84%	115,879,028	0.31%	28.76%		
2009	94,627,912	22,952,557	117,580,469	2,254,208	1.92%	115,326,261	-2.31%	28.14%		
2010	93,960,640	25,881,706	119,842,346	0	0.00%	119,842,346	1.92%	33.16%		
2011	91,129,790	25,017,144	116,146,934	0	0.00%	116,146,934	-3.08%	29.06%		
2012	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	3.23%	33.22%		
Rate Ann%chg	2.45%		4.60%		2.91%		Ag Imprv+Site w/o growth		3.74%	

(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	136,911,813	--	--	--	5,369,358	--	--	--	26,700,779	--	--	--
2003	133,020,483	-3,891,330	-2.84%	-2.84%	4,750,229	-619,129	-11.53%	-11.53%	37,723,089	11,022,310	41.28%	41.28%
2004	135,904,504	2,884,021	2.17%	-0.74%	4,768,649	18,420	0.39%	-11.19%	29,220,746	-8,502,343	-22.54%	9.44%
2005	140,519,825	4,615,321	3.40%	2.64%	5,383,794	615,145	12.90%	0.27%	31,073,864	1,853,118	6.34%	16.38%
2006	137,774,700	-2,745,125	-1.95%	0.63%	6,749,131	1,365,337	25.36%	25.70%	28,678,873	-2,394,991	-7.71%	7.41%
2007	147,241,878	9,467,178	6.87%	7.55%	9,048,845	2,299,714	34.07%	68.53%	36,385,483	7,706,610	26.87%	36.27%
2008	155,415,637	8,173,759	5.55%	13.52%	9,083,969	35,124	0.39%	69.18%	40,291,047	3,905,564	10.73%	50.90%
2009	159,755,392	4,339,755	2.79%	16.68%	9,093,819	9,850	0.11%	69.37%	54,896,501	14,605,454	36.25%	105.60%
2010	182,079,171	22,323,779	13.97%	32.99%	9,464,264	370,445	4.07%	76.26%	44,038,917	-10,857,584	-19.78%	64.93%
2011	202,020,774	19,941,603	10.95%	47.56%	9,480,186	15,922	0.17%	76.56%	41,670,193	-2,368,724	-5.38%	56.06%
2012	255,951,662	53,930,888	26.70%	86.95%	9,494,800	14,614	0.15%	76.83%	41,646,824	-23,369	-0.06%	55.98%

Rate Ann.%chg: Irrigated **6.46%** Dryland **5.87%** Grassland **4.55%**

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					615,242	--	--	--	169,597,192	--	--	--
2003	2,382,927	--	--	--	200	-615,042	-99.97%	-99.97%	177,876,928	8,279,736	4.88%	4.88%
2004	1,585,003	-797,924	-33.49%	-33.49%	1,381	1,181	590.50%	-99.78%	171,480,283	-6,396,645	-3.60%	1.11%
2005	1,922,374	337,371	21.29%	-19.33%	220	-1,161	-84.07%	-99.96%	178,900,077	7,419,794	4.33%	5.49%
2006	1,801,623	-120,751	-6.28%	-24.39%	220	0	0.00%	-99.96%	175,004,547	-3,895,530	-2.18%	3.19%
2007	962,550	-839,073	-46.57%	-59.61%	300	80	36.36%	-99.95%	193,639,056	18,634,509	10.65%	14.18%
2008	969,931	7,381	0.77%	-59.30%	300	0	0.00%	-99.95%	205,760,884	12,121,828	6.26%	21.32%
2009	969,179	-752	-0.08%	-59.33%	0	-300	-100.00%	-100.00%	224,714,891	18,954,007	9.21%	32.50%
2010	964,980	-4,199	-0.43%	-59.50%	2,981	2,981		-99.52%	236,550,313	11,835,422	5.27%	39.48%
2011	955,806	-9,174	-0.95%	-59.89%	0	-2,981	-100.00%	-100.00%	254,126,959	17,576,646	7.43%	49.84%
2012	951,808	-3,998	-0.42%	-60.06%	0	0		-100.00%	308,045,094	53,918,135	21.22%	81.63%

Cnty# **79**
County **SCOTT BLUFF**

FL area **1**

Rate Ann.%chg: Total Agric Land **6.15%**

(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	137,616,038	172,013	800			5,344,679	34,061	157			33,592,881	190,332	176		
2003	133,287,144	174,010	766	-4.25%	-4.25%	4,745,563	34,360	138	-12.10%	-12.10%	59,394,050	191,926	309	75.57%	75.57%
2004	135,949,011	173,516	783	2.28%	-2.06%	4,771,643	34,511	138	0.19%	-11.93%	29,821,546	191,546	156	-49.62%	-11.54%
2005	140,859,134	176,545	798	1.83%	-0.27%	5,384,315	34,463	156	12.99%	-0.49%	33,241,118	194,336	171	9.87%	-2.81%
2006	145,087,332	176,336	823	3.12%	2.85%	6,907,640	34,436	201	28.39%	27.77%	34,538,847	194,311	178	3.92%	0.99%
2007	148,100,509	174,137	850	3.37%	6.31%	9,083,695	34,390	264	31.68%	68.24%	36,414,428	190,726	191	7.41%	8.48%
2008	155,353,456	175,155	887	4.29%	10.87%	9,083,970	34,405	264	-0.04%	68.17%	40,118,418	191,382	210	9.79%	19.10%
2009	164,236,346	174,686	940	6.00%	17.52%	9,342,852	34,479	271	2.63%	72.59%	54,989,169	191,184	288	37.21%	63.42%
2010	182,118,260	174,237	1,045	11.17%	30.65%	9,461,802	34,472	274	1.29%	74.83%	44,043,280	190,022	232	-19.42%	31.69%
2011	202,509,902	174,690	1,159	10.91%	44.91%	9,463,719	34,479	274	0.00%	74.83%	41,597,057	189,527	219	-5.31%	24.70%
2012	256,036,402	174,284	1,469	26.73%	83.63%	9,481,000	34,537	275	0.01%	74.85%	41,650,862	189,692	220	0.04%	24.76%

Rate Annual %chg Average Value/Acre: 6.27%

5.75%

2.24%

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						692,155	12,837	54			177,245,753	409,242	433		
2003						4,019,174	12,954	310	474.07%		201,446,931	413,200	488	12.70%	12.70%
2004	1,619,628	12,905	125	n/a	n/a	0	0		n/a	n/a	172,161,828	412,478	417	-14.47%	-3.61%
2005	2,039,603	12,982	157	25.18%	n/a	0	0		n/a	n/a	181,524,170	418,326	434	3.96%	0.21%
2006	2,360,183	12,962	182	15.90%	n/a	0	0		n/a	n/a	188,894,002	418,045	452	4.13%	4.35%
2007	965,058	12,867	75	-58.81%	n/a	0	0		n/a	n/a	194,563,690	412,120	472	4.48%	9.03%
2008	975,097	12,999	75	0.01%	n/a	0	0		n/a	n/a	205,530,941	413,941	497	5.17%	14.67%
2009	964,795	12,863	75	-0.01%	n/a	0	0		n/a	n/a	229,533,162	413,212	555	11.88%	28.29%
2010	962,730	12,833	75	0.02%	n/a	0	0		n/a	n/a	236,586,072	411,565	575	3.49%	32.76%
2011	958,455	12,776	75	0.00%	n/a	0	0		n/a	n/a	254,529,133	411,472	619	7.61%	42.86%
2012	953,129	12,708	75	-0.02%	n/a	0	0		n/a	n/a	308,121,393	411,220	749	21.13%	73.05%

79
SCOTTS BLUFF

FL area 1

Rate Annual %chg Average Value/Acre: 5.64%

(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
36,970	SCOTTS BLUFF	114,800,823	50,030,145	153,015,239	1,150,513,682	401,624,743	27,185,337	0	308,045,094	91,951,955	27,944,259	5,658,090	2,330,769,367
cnty sector	value % of total value:	4.93%	2.15%	6.57%	49.36%	17.23%	1.17%		13.22%	3.95%	1.20%	0.24%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,500	GERING	11,568,190	3,513,337	4,313,031	310,545,750	58,685,219	7,592,754	0	24,962	0	0	0	396,243,243
22.99%	%sector of county sector	10.08%	7.02%	2.82%	26.99%	14.61%	27.93%		0.01%				17.00%
	%sector of municipality	2.92%	0.89%	1.09%	78.37%	14.81%	1.92%		0.01%				100.00%
106	HENRY	9,435	237,235	1,043,386	2,966,742	150,102	0	0	0	0	0	0	4,406,900
0.29%	%sector of county sector	0.01%	0.47%	0.68%	0.26%	0.04%							0.19%
	%sector of municipality	0.21%	5.38%	23.68%	67.32%	3.41%							100.00%
341	LYMAN	646,359	321,654	887,358	4,363,748	1,052,297	403,755	0	0	0	0	0	7,675,171
0.92%	%sector of county sector	0.56%	0.64%	0.58%	0.38%	0.26%	1.49%						0.33%
	%sector of municipality	8.42%	4.19%	11.56%	56.86%	13.71%	5.26%						100.00%
105	MCGREW	6,872	183,308	1,011,542	1,614,362	128,594	0	0	0	0	0	0	2,944,678
0.28%	%sector of county sector	0.01%	0.37%	0.66%	0.14%	0.03%							0.13%
	%sector of municipality	0.23%	6.23%	34.35%	54.82%	4.37%							100.00%
112	MELBETA	42,166	157,503	869,140	2,474,370	308,447	0	0	0	0	0	0	3,851,626
0.30%	%sector of county sector	0.04%	0.31%	0.57%	0.22%	0.08%							0.17%
	%sector of municipality	1.09%	4.09%	22.57%	64.24%	8.01%							100.00%
816	MINATARE	529,520	520,632	597,426	10,645,804	1,026,747	72,321	0	0	0	0	0	13,392,450
2.21%	%sector of county sector	0.46%	1.04%	0.39%	0.93%	0.26%	0.27%						0.57%
	%sector of municipality	3.95%	3.89%	4.46%	79.49%	7.67%	0.54%						100.00%
1,702	MITCHELL	686,967	843,015	1,404,274	41,953,584	4,253,048	175,090	0	0	0	0	0	49,315,978
4.60%	%sector of county sector	0.60%	1.69%	0.92%	3.65%	1.06%	0.64%						2.12%
	%sector of municipality	1.39%	1.71%	2.85%	85.07%	8.62%	0.36%						100.00%
921	MORRILL	1,267,838	696,046	924,182	24,890,403	5,840,992	852,801	0	13,068	0	0	0	34,485,330
2.49%	%sector of county sector	1.10%	1.39%	0.60%	2.16%	1.45%	3.14%		0.00%				1.48%
	%sector of municipality	3.68%	2.02%	2.68%	72.18%	16.94%	2.47%		0.04%				100.00%
15039	SCOTTSBLUFF	32,808,452	6,892,002	2,704,364	431,595,929	296,155,539	2,486,285	0	20,685	0	0	0	772,663,256
40.68%	%sector of county sector	28.58%	13.78%	1.77%	37.51%	73.74%	9.15%		0.01%				33.15%
	%sector of municipality	4.25%	0.89%	0.35%	55.86%	38.33%	0.32%		0.00%				100.00%
1198	TERRYTOWN	360,445	7,167	503	16,826,378	4,876,330	0	0	0	0	0	0	22,070,823
3.24%	%sector of county sector	0.31%	0.01%	0.00%	1.46%	1.21%							0.95%
	%sector of municipality	1.63%	0.03%	0.00%	76.24%	22.09%							100.00%
28,840	Total Municipalities	47,926,244	13,371,899	13,755,206	847,877,070	372,477,315	11,583,006	0	58,715	0	0	0	1,307,049,455
78.01%	%all municip.sect of cnty	41.75%	26.73%	8.99%	73.70%	92.74%	42.61%		0.02%				56.08%

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
79	SCOTTS BLUFF

FL area	1
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