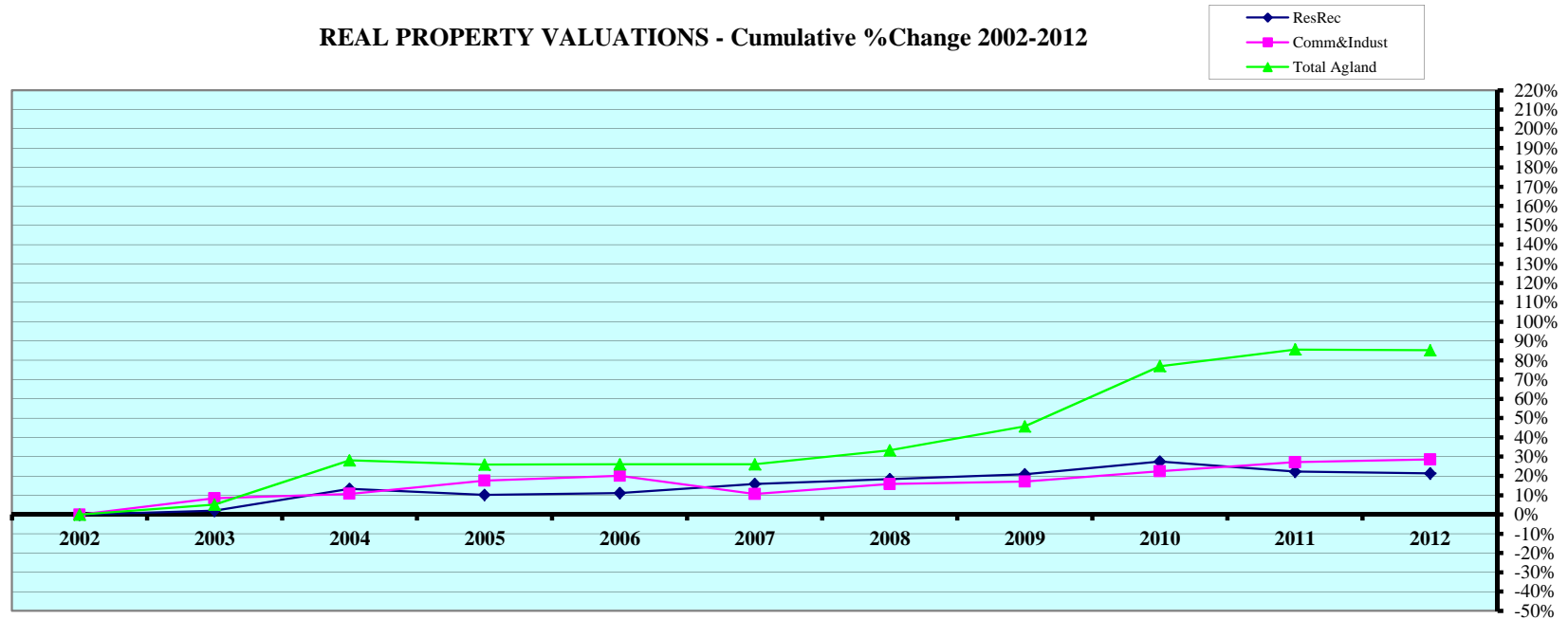


REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	64,210,381	--	--	--	18,195,006	--	--	--	228,077,255	--	--	--
2003	65,499,630	1,289,249	2.01%	2.01%	19,742,011	1,547,005	8.50%	8.50%	239,713,415	11,636,160	5.10%	5.10%
2004	72,803,344	7,303,714	11.15%	13.38%	20,144,598	402,587	2.04%	10.71%	292,153,050	52,439,635	21.88%	28.09%
2005	70,769,443	-2,033,901	-2.79%	10.21%	21,400,067	1,255,469	6.23%	17.62%	287,065,846	-5,087,204	-1.74%	25.86%
2006	71,357,746	588,303	0.83%	11.13%	21,842,869	442,802	2.07%	20.05%	287,425,696	359,850	0.13%	26.02%
2007	74,391,289	3,033,543	4.25%	15.86%	20,120,520	-1,722,349	-7.89%	10.58%	287,581,590	155,894	0.05%	26.09%
2008	76,024,306	1,633,017	2.20%	18.40%	21,081,261	960,741	4.77%	15.86%	304,083,324	16,501,734	5.74%	33.32%
2009	77,638,609	1,614,303	2.12%	20.91%	21,308,114	226,853	1.08%	17.11%	332,322,814	28,239,490	9.29%	45.71%
2010	81,834,796	4,196,187	5.40%	27.45%	22,279,818	971,704	4.56%	22.45%	403,552,541	71,229,727	21.43%	76.94%
2011	78,529,113	-3,305,683	-4.04%	22.30%	23,132,674	852,856	3.83%	27.14%	423,222,031	19,669,490	4.87%	85.56%
2012	77,897,726	-631,387	-0.80%	21.32%	23,398,833	266,159	1.15%	28.60%	422,381,244	-840,787	-0.20%	85.19%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

Agricultural Land

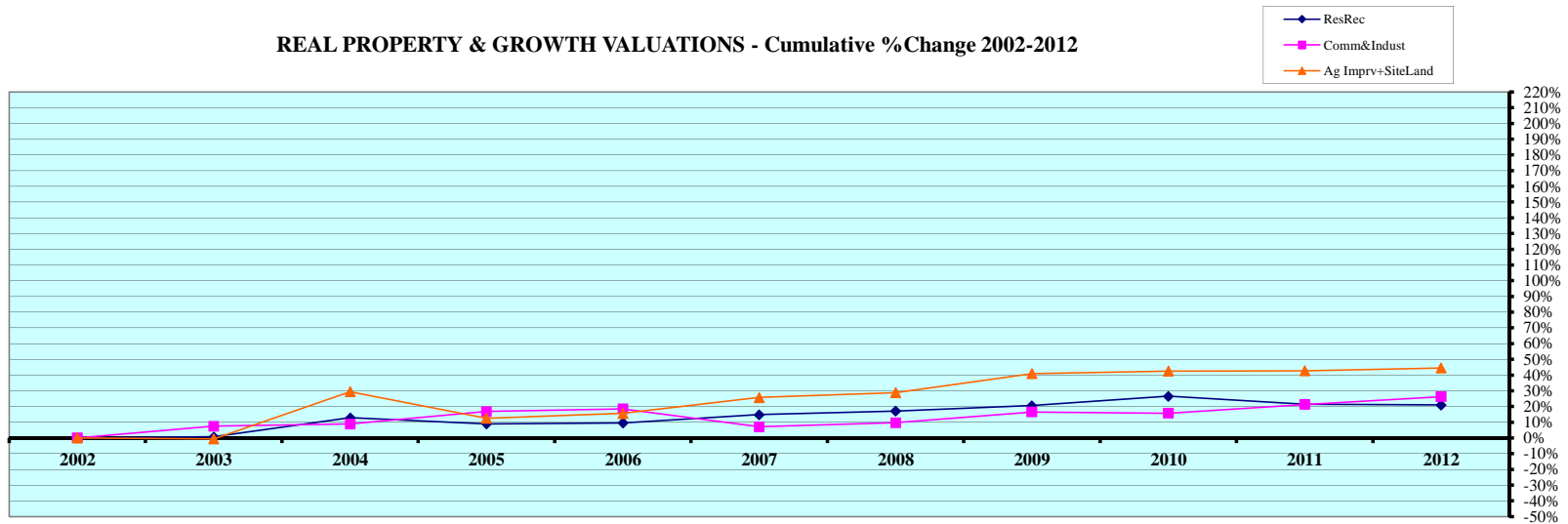
Cnty#
County

FL area

CHART 1 EXHIBIT 81B 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2002-2012

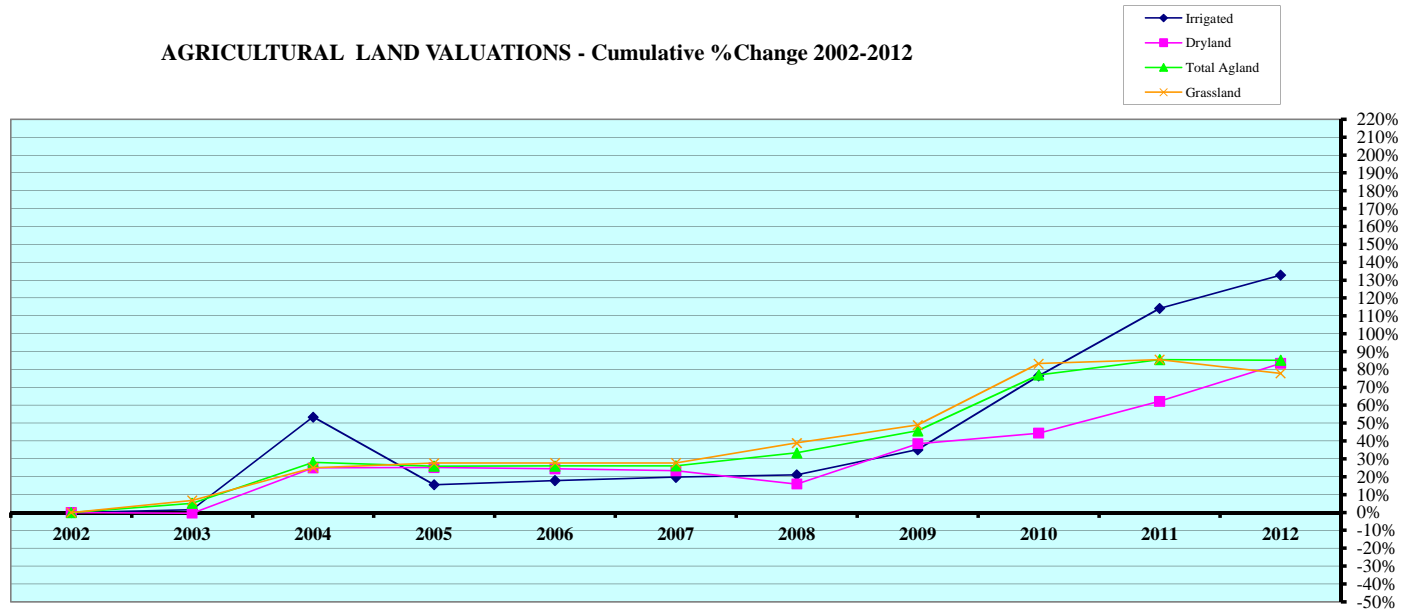


Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	64,210,381	793,609	1.24%	63,416,772	--	--	18,195,006	67,704	0.37%	18,127,302	--	--
2003	65,499,630	819,872	1.25%	64,679,758	0.73%	0.73%	19,742,011	189,073	0.96%	19,552,938	7.46%	7.46%
2004	72,803,344	362,496	0.50%	72,440,848	10.60%	12.82%	20,144,598	334,861	1.66%	19,809,737	0.34%	8.87%
2005	70,769,443	826,835	1.17%	69,942,608	-3.93%	8.93%	21,400,067	148,753	0.70%	21,251,314	5.49%	16.80%
2006	71,357,746	980,039	1.37%	70,377,707	-0.55%	9.60%	21,842,869	279,988	1.28%	21,562,881	0.76%	18.51%
2007	74,391,289	684,822	0.92%	73,706,467	3.29%	14.79%	20,120,520	642,585	3.19%	19,477,935	-10.83%	7.05%
2008	76,024,306	845,055	1.11%	75,179,251	1.06%	17.08%	21,081,261	1,126,637	5.34%	19,954,624	-0.82%	9.67%
2009	77,638,609	196,556	0.25%	77,442,053	1.86%	20.61%	21,308,114	98,280	0.46%	21,209,834	0.61%	16.57%
2010	81,834,796	601,602	0.74%	81,233,194	4.63%	26.51%	22,279,818	1,237,604	5.55%	21,042,214	-1.25%	15.65%
2011	78,529,113	526,299	0.67%	78,002,814	-4.68%	21.48%	23,132,674	1,070,955	4.63%	22,061,719	-0.98%	21.25%
2012	77,897,726	212,884	0.27%	77,684,842	-1.08%	20.98%	23,398,833	430,829	1.84%	22,968,004	-0.71%	26.23%
Rate Ann%chg	1.95%		Resid & Rec. w/o growth		1.19%		2.55%		C & I w/o growth		0.01%	

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	28,054,018	11,775,464	39,829,482	429,418	1.08%	39,400,064	--	--
2003	28,540,898	12,052,929	40,593,827	1,007,446	2.48%	39,586,381	-0.61%	-0.61%
2004	39,609,445	13,201,163	52,810,608	1,239,817	2.35%	51,570,791	27.04%	29.48%
2005	34,392,942	11,617,657	46,010,599	1,167,220	2.54%	44,843,379	-15.09%	12.59%
2006	34,877,954	12,034,936	46,912,890	876,568	1.87%	46,036,322	0.06%	15.58%
2007	38,885,750	12,281,474	51,167,224	1,086,216	2.12%	50,081,008	6.75%	25.74%
2008	38,936,800	12,557,519	51,494,319	165,176	0.32%	51,329,143	0.32%	28.87%
2009	42,582,732	13,535,929	56,118,661	6,930	0.01%	56,111,731	8.97%	40.88%
2010	42,756,802	14,035,360	56,792,162	8,180	0.01%	56,783,982	1.19%	42.57%
2011	42,797,215	14,304,365	57,101,580	282,333	0.49%	56,819,247	0.05%	42.66%
2012	43,813,990	14,942,626	58,756,616	1,219,096	2.07%	57,537,520	0.76%	44.46%
Rate Ann%chg	4.56%	2.41%	3.96%	Ag Imprv+Site w/o growth	2.94%			

(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	25,068,639	--	--	--	34,964,453	--	--	--	167,605,829	--	--	--
2003	25,471,269	402,630	1.61%	1.61%	34,829,810	-134,643	-0.39%	-0.39%	178,975,868	11,370,039	6.78%	6.78%
2004	38,457,765	12,986,496	50.98%	53.41%	43,685,314	8,855,504	25.43%	24.94%	209,572,056	30,596,188	17.10%	25.04%
2005	28,973,030	-9,484,735	-24.66%	15.57%	43,741,336	56,022	0.13%	25.10%	213,918,553	4,346,497	2.07%	27.63%
2006	29,540,725	567,695	1.96%	17.84%	43,503,972	-237,364	-0.54%	24.42%	213,955,524	36,971	0.02%	27.65%
2007	30,023,917	483,192	1.64%	19.77%	43,112,424	-391,548	-0.90%	23.30%	214,020,877	65,353	0.03%	27.69%
2008	30,364,666	340,749	1.13%	21.13%	40,526,668	-2,585,756	-6.00%	15.91%	232,767,593	18,746,716	8.76%	38.88%
2009	33,871,437	3,506,771	11.55%	35.11%	48,397,133	7,870,465	19.42%	38.42%	249,623,871	16,856,278	7.24%	48.94%
2010	44,220,109	10,348,672	30.55%	76.40%	50,471,545	2,074,412	4.29%	44.35%	307,174,833	57,550,962	23.06%	83.27%
2011	53,703,720	9,483,611	21.45%	114.23%	56,706,976	6,235,431	12.35%	62.18%	310,968,927	3,794,094	1.24%	85.54%
2012	58,354,172	4,650,452	8.66%	132.78%	64,103,771	7,396,795	13.04%	83.34%	298,046,081	-12,922,846	-4.16%	77.83%

Rate Ann.%chg: Irrigated **8.82%** Dryland **6.25%** Grassland **5.93%**

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					438,334	--	--	--	228,077,255	--	--	--
2003	436,468	--	--	--	0	-438,334	-100.00%	-100.00%	239,713,415	11,636,160	5.10%	5.10%
2004	437,915	1,447	0.33%	0.33%	0	0	-100.00%	-100.00%	292,153,050	52,439,635	21.88%	28.09%
2005	432,927	-4,988	-1.14%	-0.81%	0	0	-100.00%	-100.00%	287,065,846	-5,087,204	-1.74%	25.86%
2006	425,475	-7,452	-1.72%	-2.52%	0	0	-100.00%	-100.00%	287,425,696	359,850	0.13%	26.02%
2007	424,372	-1,103	-0.26%	-2.77%	0	0	-100.00%	-100.00%	287,581,590	155,894	0.05%	26.09%
2008	424,397	25	0.01%	-2.77%	0	0	-100.00%	-100.00%	304,083,324	16,501,734	5.74%	33.32%
2009	430,373	5,976	1.41%	-1.40%	0	0	-100.00%	-100.00%	332,322,814	28,239,490	9.29%	45.71%
2010	1,686,054	1,255,681	291.77%	286.29%	0	0	-100.00%	-100.00%	403,552,541	71,229,727	21.43%	76.94%
2011	1,842,408	156,354	9.27%	322.12%	0	0	-100.00%	-100.00%	423,222,031	19,669,490	4.87%	85.56%
2012	1,877,220	34,812	1.89%	330.09%	0	0	-100.00%	-100.00%	422,381,244	-840,787	-0.20%	85.19%

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County **SHERIDAN**

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Rate Ann.%chg: Total Agric Land **6.36%**

(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	25,048,460	61,375	408			35,250,700	170,813	206			167,392,033	1,274,169	131		
2003	25,466,711	62,071	410	0.49%	0.49%	34,886,595	168,852	207	0.49%	0.49%	178,949,506	1,275,732	140	6.87%	6.87%
2004	40,921,623	63,069	649	58.25%	59.03%	45,259,728	168,274	269	29.93%	30.57%	208,383,520	1,275,245	163	16.72%	24.74%
2005	28,898,227	65,009	445	-31.49%	8.95%	43,805,961	160,891	272	1.23%	32.17%	213,943,855	1,281,006	167	2.21%	27.49%
2006	29,346,285	66,032	444	-0.02%	8.93%	43,602,079	160,114	272	0.02%	32.19%	213,971,321	1,281,248	167	-0.01%	27.48%
2007	30,014,944	67,444	445	0.14%	9.08%	43,144,696	158,523	272	-0.06%	32.12%	214,008,248	1,281,440	167	0.00%	27.49%
2008	30,389,112	68,303	445	-0.03%	9.05%	40,513,461	157,604	257	-5.55%	24.79%	232,580,396	1,280,056	182	8.80%	38.70%
2009	33,815,850	69,403	487	9.51%	19.42%	48,492,934	157,565	308	19.73%	49.40%	249,486,746	1,278,261	195	7.42%	48.99%
2010	44,106,721	69,523	634	30.21%	55.50%	50,417,408	156,856	321	4.44%	56.03%	306,739,027	1,277,676	240	23.00%	83.26%
2011	53,720,037	69,744	770	21.41%	88.79%	57,315,317	156,865	365	13.68%	77.37%	311,402,036	1,279,564	243	1.37%	85.78%
2012	58,365,423	69,738	837	8.66%	105.13%	64,368,307	154,820	416	13.79%	101.83%	297,872,407	1,276,779	233	-4.14%	78.09%

Rate Annual %chg Average Value/Acre:

7.45%

7.27%

5.94%

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						437,636	43,765	10			228,128,829	1,550,122	147		
2003						435,608	43,560	10	0.00%		239,738,420	1,550,215	155	5.44%	5.44%
2004	436,243	43,624	10	n/a	n/a	0	0		n/a	n/a	295,001,114	1,550,212	190	22.77%	29.45%
2005	432,667	43,266	10	0.00%	n/a	0	0			n/a	287,080,710	1,550,172	185	-2.68%	25.98%
2006	425,475	42,547	10	0.00%	n/a	0	0			n/a	287,345,160	1,549,941	185	0.11%	26.12%
2007	424,372	42,437	10	0.00%	n/a	0	0			n/a	287,592,260	1,549,844	186	0.09%	26.23%
2008	424,007	42,400	10	0.00%	n/a	0	0			n/a	303,906,976	1,548,362	196	5.77%	33.52%
2009	430,393	43,039	10	0.00%	n/a	0	0			n/a	332,225,923	1,548,268	215	9.32%	45.97%
2010	1,686,054	42,151	40	300.00%	n/a	0	0			n/a	402,949,210	1,546,206	261	21.45%	77.28%
2011	1,682,172	42,054	40	0.00%	n/a	0	0			n/a	424,119,562	1,548,227	274	5.12%	86.35%
2012	1,869,790	46,745	40	0.00%	n/a	0	0			n/a	422,475,927	1,548,081	273	-0.38%	85.65%

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SHERIDAN

FL area **1**

Rate Annual %chg Average Value/Acre:

6.38%

(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	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,469	SHERIDAN	30,229,447	14,381,542	43,588,516	77,582,088	23,398,833	0	315,638	422,381,244	43,813,990	14,942,626	0	670,633,924
cnty sectorvalue % of total value:		4.51%	2.14%	6.50%	11.57%	3.49%		0.05%	62.98%	6.53%	2.23%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
41	CLINTON	35,670	411	124	777,941	307,255	0	0	0	0	0	0	1,121,401
0.75%	%sector of county sector	0.12%	0.00%	0.00%	1.00%	1.31%							0.17%
	%sector of municipality	3.18%	0.04%	0.01%	69.37%	27.40%							100.00%
1,612	GORDON	1,563,083	1,236,656	128,484	27,724,305	10,006,713	0	0	0	0	0	0	40,659,241
29.48%	%sector of county sector	5.17%	8.60%	0.29%	35.74%	42.77%							6.06%
	%sector of municipality	3.84%	3.04%	0.32%	68.19%	24.61%							100.00%
570	HAY SPRINGS	410,457	218,604	20,485	9,207,057	2,020,859	0	0	0	0	0	0	11,877,462
10.42%	%sector of county sector	1.36%	1.52%	0.05%	11.87%	8.64%							1.77%
	%sector of municipality	3.46%	1.84%	0.17%	77.52%	17.01%							100.00%
890	RUSHVILLE	546,081	332,328	30,834	13,231,140	5,846,963	0	0	58,094	0	0	0	20,045,440
16.27%	%sector of county sector	1.81%	2.31%	0.07%	17.05%	24.99%			0.01%				2.99%
	%sector of municipality	2.72%	1.66%	0.15%	66.01%	29.17%			0.29%				100.00%
3,113	Total Municipalities	2,555,291	1,787,999	179,927	50,940,443	18,181,790	0	0	58,094	0	0	0	73,703,544
56.92%	%all municip.sect of cnty	8.45%	12.43%	0.41%	65.66%	77.70%			0.01%				10.99%

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
81	SHERIDAN

FL area 1