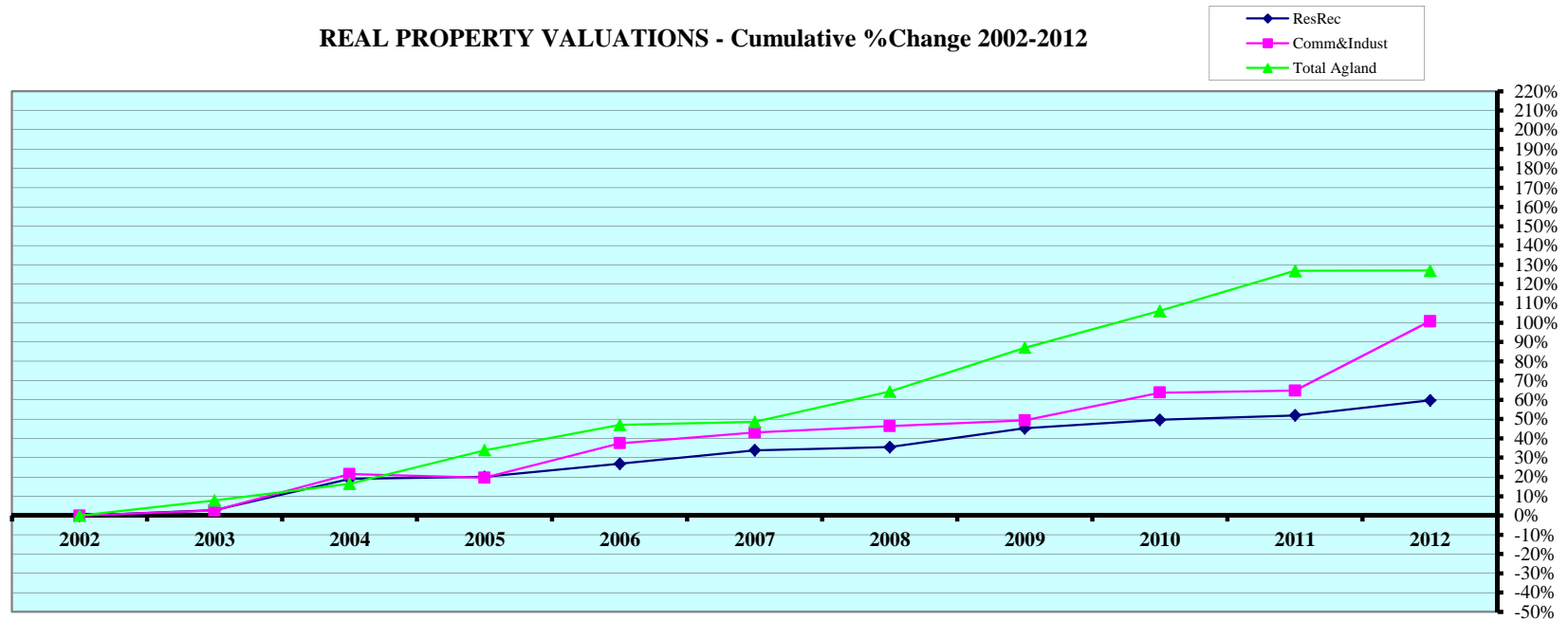


REAL PROPERTY VALUATIONS - Cumulative %Change 2002-2012



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	56,461,580	--	--	--	14,929,795	--	--	--	146,219,925	--	--	--
2003	58,012,480	1,550,900	2.75%	2.75%	15,320,995	391,200	2.62%	2.62%	157,553,760	11,333,835	7.75%	7.75%
2004	67,142,385	9,129,905	15.74%	18.92%	18,138,800	2,817,805	18.39%	21.49%	170,231,865	12,678,105	8.05%	16.42%
2005	67,794,120	651,735	0.97%	20.07%	17,855,725	-283,075	-1.56%	19.60%	195,707,530	25,475,665	14.97%	33.84%
2006	71,645,250	3,851,130	5.68%	26.89%	20,522,040	2,666,315	14.93%	37.46%	214,958,930	19,251,400	9.84%	47.01%
2007	75,560,615	3,915,365	5.46%	33.83%	21,347,275	825,235	4.02%	42.98%	217,240,170	2,281,240	1.06%	48.57%
2008	76,512,870	952,255	1.26%	35.51%	21,849,900	502,625	2.35%	46.35%	240,243,420	23,003,250	10.59%	64.30%
2009	82,017,305	5,504,435	7.19%	45.26%	22,301,145	451,245	2.07%	49.37%	273,420,115	33,176,695	13.81%	86.99%
2010	84,468,975	2,451,670	2.99%	49.60%	24,444,395	2,143,250	9.61%	63.73%	301,421,160	28,001,045	10.24%	106.14%
2011	85,772,355	1,303,380	1.54%	51.91%	24,589,610	145,215	0.59%	64.70%	331,681,160	30,260,000	10.04%	126.84%
2012	90,200,080	4,427,725	5.16%	59.75%	29,975,965	5,386,355	21.91%	100.78%	331,986,220	305,060	0.09%	127.05%

Rate Annual %chg: Residential & Recreational **4.80%**

Commercial & Industrial **7.22%**

Agricultural Land **8.55%**

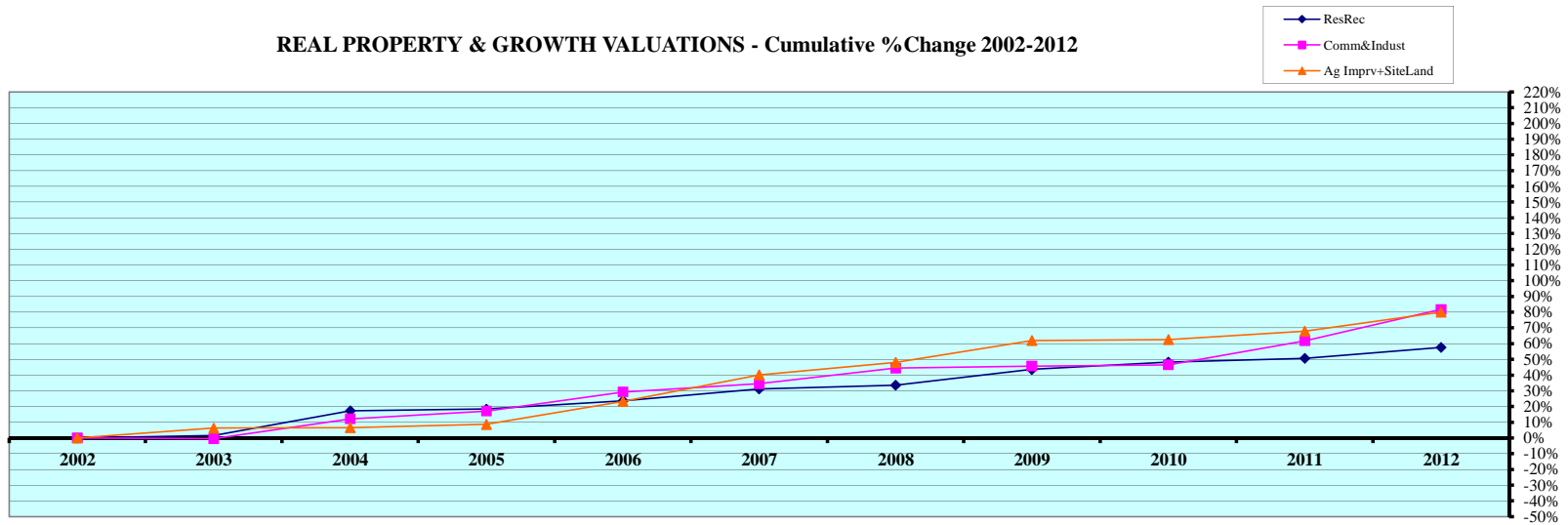
Cnty# **88**
County **VALLEY**

FL area **11**

CHART 1 EXHIBIT 88B 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

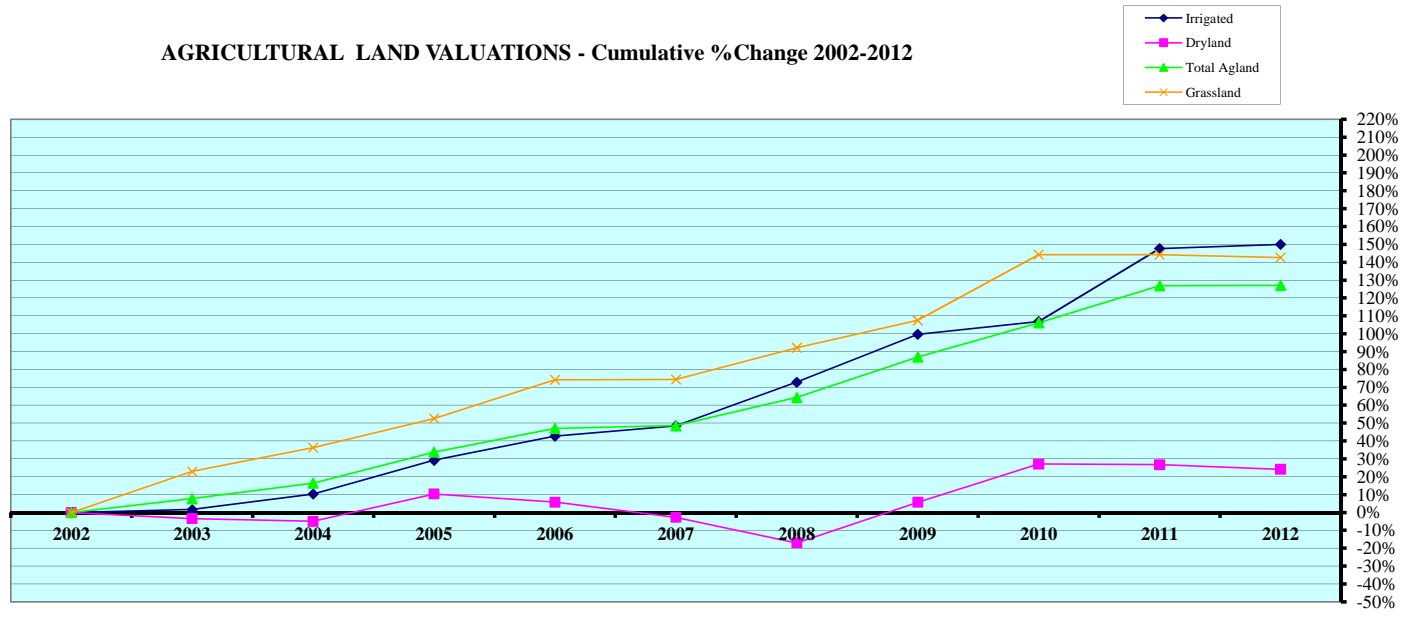


Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2002	56,461,580	926,720	1.64%	55,534,860	--	--	14,929,795	309,095	2.07%	14,620,700	--	--
2003	58,012,480	693,675	1.20%	57,318,805	1.52%	1.52%	15,320,995	459,095	3.00%	14,861,900	-0.45%	-0.45%
2004	67,142,385	879,005	1.31%	66,263,380	14.22%	17.36%	18,138,800	1,393,610	7.68%	16,745,190	9.30%	12.16%
2005	67,794,120	937,110	1.38%	66,857,010	-0.43%	18.41%	17,855,725	364,060	2.04%	17,491,665	-3.57%	17.16%
2006	71,645,250	1,844,965	2.58%	69,800,285	2.96%	23.62%	20,522,040	1,229,080	5.99%	19,292,960	8.05%	29.22%
2007	75,560,615	1,454,880	1.93%	74,105,735	3.43%	31.25%	21,347,275	1,269,285	5.95%	20,077,990	-2.16%	34.48%
2008	76,512,870	1,080,165	1.41%	75,432,705	-0.17%	33.60%	21,849,900	292,160	1.34%	21,557,740	0.99%	44.39%
2009	82,017,305	926,300	1.13%	81,091,005	5.98%	43.62%	22,301,145	545,015	2.44%	21,756,130	-0.43%	45.72%
2010	84,468,975	741,345	0.88%	83,727,630	2.09%	48.29%	24,444,395	2,576,060	10.54%	21,868,335	-1.94%	46.47%
2011	85,772,355	676,750	0.79%	85,095,605	0.74%	50.71%	24,589,610	436,355	1.77%	24,153,255	-1.19%	61.78%
2012	90,200,080	1,251,295	1.39%	88,948,785	3.70%	57.54%	29,975,965	2,847,805	9.50%	27,128,160	10.32%	81.70%
Rate Ann%chg	4.80%			Resid & Rec. w/o growth	3.41%		7.22%			C & I w/o growth	1.89%	

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	16,212,165	12,930,135	29,142,300	516,785	1.77%	28,625,515	--	--
2003	17,524,810	13,693,755	31,218,565	240,075	0.77%	30,978,490	6.30%	6.30%
2004	17,823,835	13,868,980	31,692,815	620,460	1.96%	31,072,355	-0.47%	6.62%
2005	17,998,600	14,411,845	32,410,445	736,765	2.27%	31,673,680	-0.06%	8.69%
2006	21,879,275	14,486,455	36,365,730	461,315	1.27%	35,904,415	10.78%	23.20%
2007	25,650,655	16,041,825	41,692,480	843,885	2.02%	40,848,595	12.33%	40.17%
2008	28,792,435	15,189,580	43,982,015	836,805	1.90%	43,145,210	3.48%	48.05%
2009	33,175,335	14,695,380	47,870,715	689,290	1.44%	47,181,425	7.27%	61.90%
2010	33,376,105	15,597,400	48,973,505	1,582,090	3.23%	47,391,415	-1.00%	62.62%
2011	33,916,030	16,059,725	49,975,755	1,057,165	2.12%	48,918,590	-0.11%	67.86%
2012	35,857,070	18,748,105	54,605,175	2,145,995	3.93%	52,459,180	4.97%	80.01%
Rate Ann%chg	8.26%	3.79%	6.48%	Ag Imprv+Site w/o growth	4.35%			

(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	74,142,410	--	--	--	24,342,960	--	--	--	47,629,105	--	--	--
2003	75,355,290	1,212,880	1.64%	1.64%	23,514,645	-828,315	-3.40%	-3.40%	58,578,095	10,948,990	22.99%	22.99%
2004	81,792,215	6,436,925	8.54%	10.32%	23,135,445	-379,200	-1.61%	-4.96%	64,940,885	6,362,790	10.86%	36.35%
2005	95,801,495	14,009,280	17.13%	29.21%	26,855,345	3,719,900	16.08%	10.32%	72,668,770	7,727,885	11.90%	52.57%
2006	105,842,125	10,040,630	10.48%	42.76%	25,757,595	-1,097,750	-4.09%	5.81%	82,972,110	10,303,340	14.18%	74.20%
2007	110,123,590	4,281,465	4.05%	48.53%	23,685,995	-2,071,600	-8.04%	-2.70%	83,057,320	85,210	0.10%	74.38%
2008	128,203,925	18,080,335	16.42%	72.92%	20,185,360	-3,500,635	-14.78%	-17.08%	91,494,310	8,436,990	10.16%	92.10%
2009	148,045,790	19,841,865	15.48%	99.68%	25,715,390	5,530,030	27.40%	5.64%	98,813,830	7,319,520	8.00%	107.47%
2010	153,313,050	5,267,260	3.56%	106.78%	30,935,050	5,219,660	20.30%	27.08%	116,303,675	17,489,845	17.70%	144.19%
2011	183,609,015	30,295,965	19.76%	147.64%	30,845,595	-89,455	-0.29%	26.71%	116,358,010	54,335	0.05%	144.30%
2012	185,330,205	1,721,190	0.94%	149.97%	30,231,195	-614,400	-1.99%	24.19%	115,556,830	-801,180	-0.69%	142.62%

Rate Ann.%chg: Irrigated **9.59%** Dryland **2.19%** Grassland **9.27%**

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					105,450	--	--	--	146,219,925	--	--	--
2003	95,875	--	--	--	9,855	-95,595	-90.65%	-90.65%	157,553,760	11,333,835	7.75%	7.75%
2004	316,730	220,855	230.36%	230.36%	46,590	36,735	372.75%	-55.82%	170,231,865	12,678,105	8.05%	16.42%
2005	317,905	1,175	0.37%	231.58%	64,015	17,425	37.40%	-39.29%	195,707,530	25,475,665	14.97%	33.84%
2006	316,390	-1,515	-0.48%	230.00%	70,710	6,695	10.46%	-32.94%	214,958,930	19,251,400	9.84%	47.01%
2007	306,995	-9,395	-2.97%	220.20%	66,270	-4,440	-6.28%	-37.16%	217,240,170	2,281,240	1.06%	48.57%
2008	297,090	-9,905	-3.23%	209.87%	62,735	-3,535	-5.33%	-40.51%	240,243,420	23,003,250	10.59%	64.30%
2009	736,090	439,000	147.77%	667.76%	109,015	46,280	73.77%	3.38%	273,420,115	33,176,695	13.81%	86.99%
2010	738,565	2,475	0.34%	670.34%	130,820	21,805	20.00%	24.06%	301,421,160	28,001,045	10.24%	106.14%
2011	737,735	-830	-0.11%	669.48%	130,805	-15	-0.01%	24.04%	331,681,160	30,260,000	10.04%	126.84%
2012	742,115	4,380	0.59%	674.04%	125,875	-4,930	-3.77%	19.37%	331,986,220	305,060	0.09%	127.05%

Cnty# **88**
County **VALLEY**

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Rate Ann.%chg: Total Agric Land **8.55%**

(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	74,169,845	84,675	876			24,335,135	49,408	493			47,628,370	208,493	228		
2003	75,346,900	85,095	885	1.03%	1.03%	23,593,210	48,880	483	-2.03%	-2.03%	58,541,645	208,587	281	23.25%	23.25%
2004	81,686,310	85,760	952	7.63%	8.73%	23,214,320	48,102	483	-0.08%	-2.11%	64,963,430	208,694	311	10.78%	36.53%
2005	95,890,110	87,017	1,102	15.69%	25.80%	26,871,695	47,037	571	18.37%	15.88%	72,628,590	208,431	348	11.94%	52.83%
2006	105,723,835	86,838	1,217	10.48%	38.98%	25,856,515	45,727	565	-1.02%	14.70%	82,954,700	210,053	395	13.34%	73.21%
2007	108,372,615	89,138	1,216	-0.14%	38.79%	24,552,715	43,431	565	-0.02%	14.67%	83,037,520	210,216	395	0.02%	73.25%
2008	128,160,050	99,008	1,294	6.47%	47.77%	20,230,190	35,732	566	0.15%	14.84%	91,474,525	208,420	439	11.11%	92.50%
2009	148,076,965	98,971	1,496	15.58%	70.80%	25,756,850	35,563	724	27.92%	46.91%	98,778,840	208,775	473	7.80%	107.52%
2010	153,236,945	98,963	1,548	3.49%	76.76%	31,029,755	35,479	875	20.76%	77.40%	116,264,185	208,869	557	17.65%	144.14%
2011	183,712,245	99,202	1,852	19.60%	111.40%	30,797,390	35,219	874	-0.01%	77.38%	116,357,420	208,888	557	0.07%	144.31%
2012	184,724,835	100,049	1,846	-0.30%	110.77%	30,449,170	34,813	875	0.02%	77.41%	115,756,945	207,856	557	-0.02%	144.26%

Rate Annual %chg Average Value/Acre: 7.74%

5.90%

9.34%

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						105,450	3,924	27			146,238,800	346,500	422		
2003						95,875	3,196	30	11.11%		157,587,205	346,468	455	7.82%	7.82%
2004	316,730	3,175	100	n/a	n/a	43,950	703	63	n/a	n/a	170,224,740	346,435	491	7.99%	16.44%
2005	314,630	3,154	100	0.00%	n/a	64,650	703	92	47.10%	n/a	195,769,675	346,343	565	15.04%	33.95%
2006	315,480	3,146	100	0.53%	n/a	65,815	693	95	3.29%	n/a	214,916,345	346,457	620	9.74%	47.00%
2007	308,555	3,077	100	0.01%	n/a	61,375	707	87	-8.58%	n/a	216,332,780	346,568	624	0.63%	47.92%
2008	297,110	2,963	100	0.01%	n/a	58,830	660	89	2.57%	n/a	240,220,705	346,783	693	10.97%	64.15%
2009	735,840	2,951	249	148.61%	n/a	105,820	672	158	76.90%	n/a	273,454,315	346,932	788	13.79%	86.78%
2010	735,900	2,957	249	-0.18%	n/a	129,185	672	192	22.08%	n/a	301,395,970	346,939	869	10.22%	105.86%
2011	737,730	2,961	249	0.11%	n/a	127,610	669	191	-0.78%	n/a	331,732,395	346,937	956	10.07%	126.58%
2012	743,115	2,970	250	0.41%	n/a	121,780	657	185	-2.96%	n/a	331,795,845	346,345	958	0.19%	127.01%

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VALLEY

FL area 11

Rate Annual %chg Average Value/Acre: 8.54%

(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
4,260	VALLEY	46,943,165	4,532,023	6,652,678	90,200,080	29,975,965	0	0	331,986,220	35,857,070	18,748,105	0	564,895,306
cnty sectorvalue % of total value:		8.31%	0.80%	1.18%	15.97%	5.31%			58.77%	6.35%	3.32%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
311	ARCADIA	1,761,903	256,422	19,669	7,036,395	1,237,600	0	0	0	0	0	0	10,311,989
7.30%	%sector of county sector	3.75%	5.66%	0.30%	7.80%	4.13%							1.83%
	%sector of municipality	17.09%	2.49%	0.19%	68.24%	12.00%							100.00%
51	ELYRIA	11,929	19,463	1,585	1,451,540	237,655	0	0	0	0	0	0	1,722,172
1.20%	%sector of county sector	0.03%	0.43%	0.02%	1.61%	0.79%							0.30%
	%sector of municipality	0.69%	1.13%	0.09%	84.29%	13.80%							100.00%
297	NORTH LOUP	348,406	307,333	276,513	5,192,090	3,291,940	0	0	0	0	0	0	9,416,282
6.97%	%sector of county sector	0.74%	6.78%	4.16%	5.76%	10.98%							1.67%
	%sector of municipality	3.70%	3.26%	2.94%	55.14%	34.96%							100.00%
2,112	ORD	17,902,516	1,469,225	831,314	57,405,405	21,889,445	0	0	0	0	0	0	99,497,905
49.58%	%sector of county sector	38.14%	32.42%	12.50%	63.64%	73.02%							17.61%
	%sector of municipality	17.99%	1.48%	0.84%	57.70%	22.00%							100.00%
2,771	Total Municipalities	20,024,754	2,052,443	1,129,081	71,085,430	26,656,640	0	0	0	0	0	0	120,948,348
65.05%	%all municip.sect of cnty	42.66%	45.29%	16.97%	78.81%	88.93%							21.41%

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
88	VALLEY

FL area	11
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