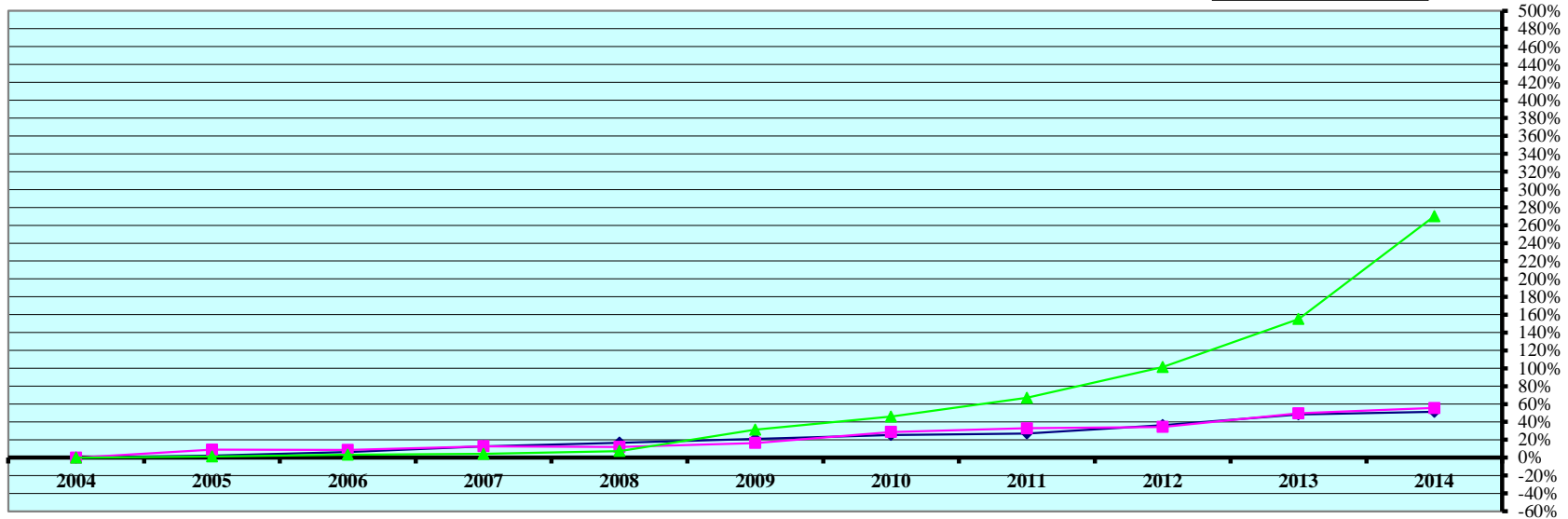


### REAL PROPERTY VALUATIONS - Cumulative %Change 2004-2014



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2004	75,906,210	--	--	--	16,783,195	--	--	--	171,980,895	--	--	--
2005	77,704,965	1,798,755	2.37%	2.37%	18,267,905	1,484,710	8.85%	8.85%	174,242,580	2,261,685	1.32%	1.32%
2006	80,751,715	3,046,750	3.92%	6.38%	18,229,015	-38,890	-0.21%	8.61%	177,684,525	3,441,945	1.98%	3.32%
2007	85,547,400	4,795,685	5.94%	12.70%	18,912,715	683,700	3.75%	12.69%	179,164,605	1,480,080	0.83%	4.18%
2008	88,621,245	3,073,845	3.59%	16.75%	18,796,625	-116,090	-0.61%	12.00%	184,650,880	5,486,275	3.06%	7.37%
2009	91,703,875	3,082,630	3.48%	20.81%	19,542,515	745,890	3.97%	16.44%	225,939,655	41,288,775	22.36%	31.37%
2010	95,192,475	3,488,600	3.80%	25.41%	21,615,250	2,072,735	10.61%	28.79%	251,096,585	25,156,930	11.13%	46.00%
2011	96,467,885	1,275,410	1.34%	27.09%	22,291,590	676,340	3.13%	32.82%	287,282,840	36,186,255	14.41%	67.04%
2012	103,501,220	7,033,335	7.29%	36.35%	22,552,465	260,875	1.17%	34.38%	346,448,595	59,165,755	20.59%	101.45%
2013	112,688,625	9,187,405	8.88%	48.46%	25,098,790	2,546,325	11.29%	49.55%	438,670,205	92,221,610	26.62%	155.07%
2014	114,787,435	2,098,810	1.86%	51.22%	26,104,780	1,005,990	4.01%	55.54%	636,641,120	197,970,915	45.13%	270.18%

Rate Annual %chg: Residential & Recreational **4.22%**

Commercial & Industrial **4.52%**

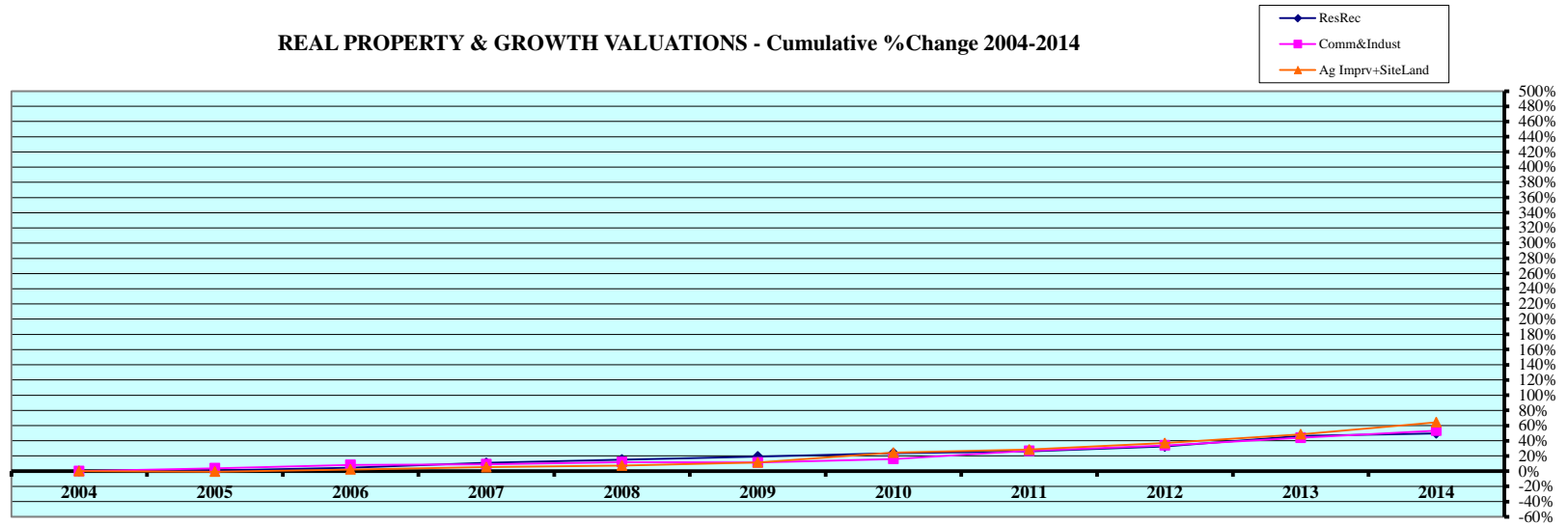
Agricultural Land **13.98%**

Cnty# **42**  
County **HARLAN**

CHART 1 EXHIBIT 42B 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 2004-2014**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	
2004	75,906,210	1,143,500	1.51%	74,762,710	--	--	16,783,195	222,915	1.33%	16,560,280	--	--	
2005	77,704,965	1,221,765	1.57%	76,483,200	0.76%	0.76%	18,267,905	833,395	4.56%	17,434,510	3.88%	3.88%	
2006	80,751,715	1,444,365	1.79%	79,307,350	2.06%	4.48%	18,229,015	94,095	0.52%	18,134,920	-0.73%	8.05%	
2007	85,547,400	1,380,460	1.61%	84,166,940	4.23%	10.88%	18,912,715	623,645	3.30%	18,289,070	0.33%	8.97%	
2008	88,621,245	1,163,735	1.31%	87,457,510	2.23%	15.22%	18,796,625	0	0.00%	18,796,625	-0.61%	12.00%	
2009	91,703,875	1,200,785	1.31%	90,503,090	2.12%	19.23%	19,542,515	828,825	4.24%	18,713,690	-0.44%	11.50%	
2010	95,192,475	1,293,040	1.36%	93,899,435	2.39%	23.70%	21,615,250	2,129,370	9.85%	19,485,880	-0.29%	16.10%	
2011	96,467,885	660,135	0.68%	95,807,750	0.65%	26.22%	22,291,590	1,017,650	4.57%	21,273,940	-1.58%	26.76%	
2012	103,501,220	3,014,816	2.91%	100,486,404	4.17%	32.38%	22,552,465	83,857	0.37%	22,468,608	0.79%	33.88%	
2013	112,688,625	1,624,682	1.44%	111,063,943	7.31%	46.32%	25,098,790	970,544	3.87%	24,128,246	6.99%	43.76%	
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	49.74%	26,104,780	401,052	1.54%	25,703,728	2.41%	53.15%	
Rate Ann%chg	4.22%			Resid & Rec. w/o growth			4.52%			C & I w/o growth			1.07%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2004	11,560,975	8,291,325	19,852,300	230,150	1.16%	19,622,150	--	--
2005	12,236,945	7,937,685	20,174,630	430,360	2.13%	19,744,270	-0.54%	-0.54%
2006	12,848,125	7,701,390	20,549,515	238,820	1.16%	20,310,695	0.67%	2.31%
2007	13,478,125	7,744,205	21,222,330	328,645	1.55%	20,893,685	1.67%	5.25%
2008	13,949,330	7,723,895	21,673,225	372,070	1.72%	21,301,155	0.37%	7.30%
2009	15,165,065	7,649,730	22,814,795	709,435	3.11%	22,105,360	1.99%	11.35%
2010	17,147,110	8,107,540	25,254,650	577,185	2.29%	24,677,465	8.16%	24.31%
2011	14,315,975	11,558,960	25,874,935	394,790	1.53%	25,480,145	0.89%	28.35%
2012	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	27,178,446	5.04%	36.90%
2013	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	29,496,794	4.16%	48.58%
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	0.77%	64.23%
Rate Ann%chg	6.49%	3.62%	5.38%	Ag Imprv+Site w/o growth			2.32%	

(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.

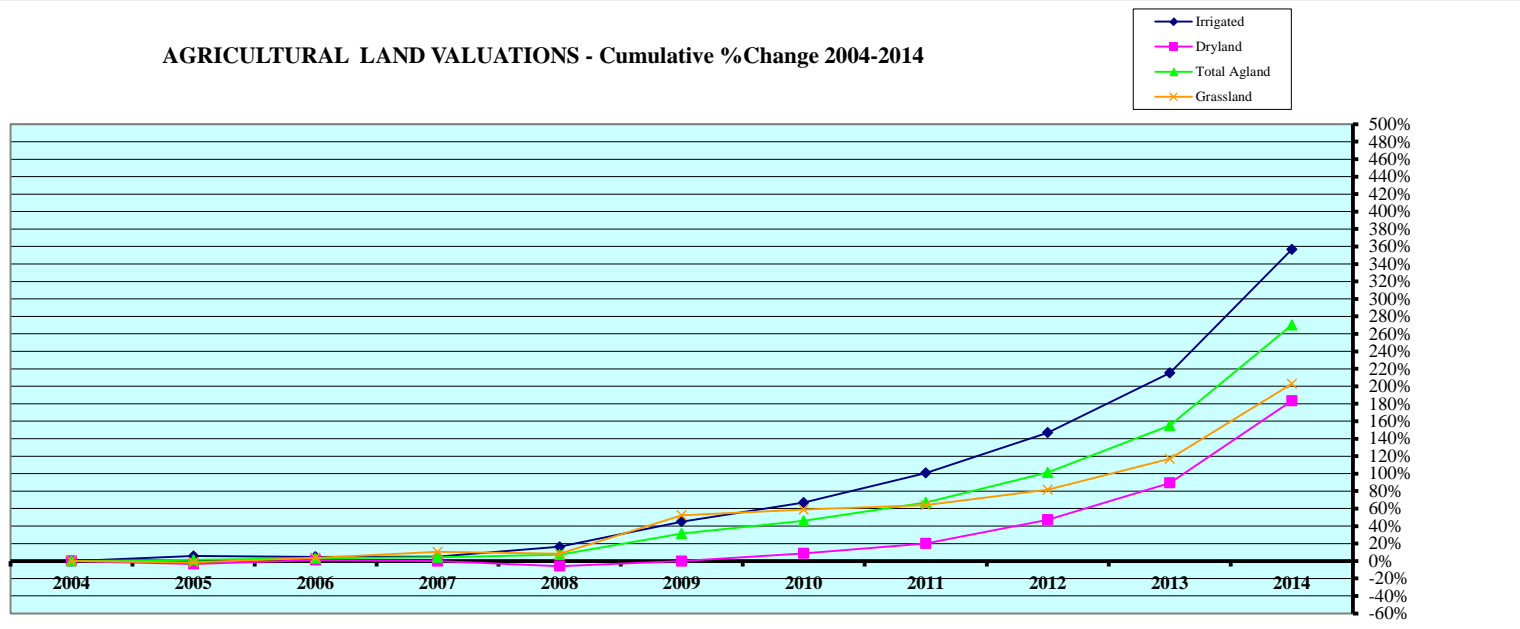
Sources:  
Value; 2004 - 2014 CTL  
Growth Value; 2004-2014 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2015

Cnty# 42  
County HARLAN

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2004-2014



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
2004	82,698,240	--	--	--	56,986,575	--	--	--	32,027,730	--	--	--
2005	87,385,380	4,687,140	5.67%	5.67%	55,032,330	-1,954,245	-3.43%	-3.43%	31,561,270	-466,460	-1.46%	-1.46%
2006	86,601,235	-784,145	-0.90%	4.72%	57,610,260	2,577,930	4.68%	1.09%	33,210,780	1,649,510	5.23%	3.69%
2007	86,717,020	115,785	0.13%	4.86%	56,845,800	-764,460	-1.33%	-0.25%	35,341,335	2,130,555	6.42%	10.35%
2008	96,115,950	9,398,930	10.84%	16.22%	53,649,130	-3,196,670	-5.62%	-5.86%	34,635,950	-705,385	-2.00%	8.14%
2009	119,993,685	23,877,735	24.84%	45.10%	56,859,515	3,210,385	5.98%	-0.22%	48,808,820	14,172,870	40.92%	52.40%
2010	137,980,695	17,987,010	14.99%	66.85%	61,992,690	5,133,175	9.03%	8.78%	50,882,310	2,073,490	4.25%	58.87%
2011	166,017,535	28,036,840	20.32%	100.75%	68,510,245	6,517,555	10.51%	20.22%	52,513,540	1,631,230	3.21%	63.96%
2012	204,155,445	38,137,910	22.97%	146.87%	83,895,035	15,384,790	22.46%	47.22%	58,158,215	5,644,675	10.75%	81.59%
2013	260,750,135	56,594,690	27.72%	215.30%	107,932,340	24,037,305	28.65%	89.40%	69,506,430	11,348,215	19.51%	117.02%
2014	377,692,590	116,942,455	44.85%	356.71%	161,422,915	53,490,575	49.56%	183.26%	97,045,315	27,538,885	39.62%	203.00%

Rate Ann.%chg: Irrigated **16.40%** Dryland **10.97%** Grassland **11.72%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2004	268,350	--	--	--	0	--	--	--	171,980,895	--	--	--
2005	263,600	-4,750	-1.77%	-1.77%	0	0			174,242,580	2,261,685	1.32%	1.32%
2006	262,250	-1,350	-0.51%	-2.27%	0	0			177,684,525	3,441,945	1.98%	3.32%
2007	260,450	-1,800	-0.69%	-2.94%	0	0			179,164,605	1,480,080	0.83%	4.18%
2008	249,850	-10,600	-4.07%	-6.89%	0	0			184,650,880	5,486,275	3.06%	7.37%
2009	239,250	-10,600	-4.24%	-10.84%	38,385	38,385			225,939,655	41,288,775	22.36%	31.37%
2010	240,890	1,640	0.69%	-10.23%	0	-38,385	-100.00%		251,096,585	25,156,930	11.13%	46.00%
2011	241,520	630	0.26%	-10.00%	0	0			287,282,840	36,186,255	14.41%	67.04%
2012	239,900	-1,620	-0.67%	-10.60%	0	0			346,448,595	59,165,755	20.59%	101.45%
2013	481,300	241,400	100.63%	79.36%	0	0			438,670,205	92,221,610	26.62%	155.07%
2014	480,300	-1,000	-0.21%	78.98%	0	0			636,641,120	197,970,915	45.13%	270.18%

Cnty# **42**  
County **HARLAN**

Rate Ann.%chg: Total Agric Land **13.98%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2004-2014** (from County Abstract Reports)<sup>(1)</sup>

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
2004	82,533,415	86,479	954			57,073,710	103,909	549			32,031,230	122,209	262		
2005	87,122,705	92,578	941	-1.39%	-1.39%	55,246,465	100,827	548	-0.24%	-0.24%	31,572,175	119,383	264	0.90%	0.90%
2006	86,611,750	93,524	926	-1.59%	-2.96%	57,594,960	99,965	576	5.15%	4.90%	33,189,410	119,227	278	5.26%	6.21%
2007	86,711,155	95,263	910	-1.71%	-4.63%	56,874,900	98,685	576	0.03%	4.93%	35,351,075	118,910	297	6.80%	13.43%
2008	96,327,835	103,710	929	2.04%	-2.68%	53,583,395	93,632	572	-0.70%	4.19%	34,641,405	116,783	297	-0.22%	13.17%
2009	120,049,295	103,557	1,159	24.81%	21.47%	57,025,650	96,052	594	3.74%	8.09%	48,714,150	116,143	419	41.40%	60.03%
2010	137,994,145	103,488	1,333	15.02%	39.72%	61,944,660	95,939	646	8.75%	17.55%	50,874,645	116,249	438	4.34%	66.97%
2011	165,832,440	103,478	1,603	20.19%	67.92%	68,544,755	95,758	716	10.86%	30.32%	52,493,865	116,431	451	3.02%	72.02%
2012	204,018,065	103,612	1,969	22.87%	106.32%	83,777,180	95,943	873	21.99%	58.98%	58,012,675	115,921	500	11.00%	90.94%
2013	261,565,670	103,871	2,518	27.89%	163.86%	107,536,605	96,059	1,119	28.21%	103.82%	69,498,915	115,793	600	19.93%	128.99%
2014	377,686,500	103,465	3,650	44.96%	282.49%	161,417,200	96,769	1,668	49.00%	203.69%	97,062,955	115,480	841	40.04%	220.68%

Rate Annual %chg Average Value/Acre: 14.36%

11.75%

12.36%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2004	270,200	5,404	50			0	0				171,908,555	318,002	541		
2005	263,650	5,273	50	0.00%	0.00%	0	0				174,204,995	318,060	548	1.32%	1.32%
2006	262,350	5,247	50	0.00%	0.00%	0	0				177,658,470	317,963	559	2.01%	3.36%
2007	259,750	5,195	50	0.00%	0.00%	0	0				179,196,880	318,053	563	0.84%	4.22%
2008	249,700	4,994	50	0.00%	0.00%	0	0				184,802,335	319,119	579	2.78%	7.12%
2009	240,500	4,810	50	0.00%	0.00%	150	3	50			226,029,745	320,565	705	21.76%	30.43%
2010	241,660	4,820	50	0.27%	0.27%	150	3	50			251,055,260	320,499	783	11.09%	44.90%
2011	240,790	4,807	50	-0.09%	0.18%	150	3	50			287,112,000	320,477	896	14.37%	65.72%
2012	239,900	4,798	50	-0.18%	0.00%	0	0				346,047,820	320,274	1,080	20.60%	99.87%
2013	479,900	4,799	100	100.00%	100.00%	0	0				439,081,090	320,522	1,370	26.79%	153.41%
2014	480,900	4,809	100	0.00%	100.00%	0	0				636,647,555	320,523	1,986	44.99%	267.43%

42  
**HARLAN**

Rate Annual %chg Average Value/Acre: 13.90%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2004 - 2014 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2015

2014 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
3,423	HARLAN	46,687,437	5,938,392	7,183,860	103,343,180	26,104,780	0	11,444,255	636,641,120	21,682,575	11,831,315	3,185,710	874,042,624
cnty sectorvalue % of total value:		5.34%	0.68%	0.82%	11.82%	2.99%		1.31%	72.84%	2.48%	1.35%	0.36%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,133	ALMA	1,174,836	320,131	91,479	32,258,265	10,635,475	0	0	85,300	0	0	0	44,565,486
33.10%	%sector of county sector	2.52%	5.39%	1.27%	31.21%	40.74%			0.01%				5.10%
	%sector of municipality	2.64%	0.72%	0.21%	72.38%	23.86%			0.19%				100.00%
44	HUNTLEY	166,350	68,048	9,353	963,120	134,785	0	0	0	0	0	0	1,341,656
1.29%	%sector of county sector	0.36%	1.15%	0.13%	0.93%	0.52%							0.15%
	%sector of municipality	12.40%	5.07%	0.70%	71.79%	10.05%							100.00%
386	ORLEANS	34,849	314,517	77,994	7,078,980	1,224,320	0	0	0	0	4,000	0	8,734,660
11.28%	%sector of county sector	0.07%	5.30%	1.09%	6.85%	4.69%					0.03%		1.00%
	%sector of municipality	0.40%	3.60%	0.89%	81.04%	14.02%					0.05%		100.00%
779	OXFORD	268,661	103,215	259,467	4,564,015	932,215	0	0	67,050	0	0	0	6,194,623
22.76%	%sector of county sector	0.58%	1.74%	3.61%	4.42%	3.57%			0.01%				0.71%
	%sector of municipality	4.34%	1.67%	4.19%	73.68%	15.05%			1.08%				100.00%
38	RAGAN	13,861	107,406	7,404	689,630	2,375,570	0	0	105,535	0	0	0	3,299,406
1.11%	%sector of county sector	0.03%	1.81%	0.10%	0.67%	9.10%			0.02%				0.38%
	%sector of municipality	0.42%	3.26%	0.22%	20.90%	72.00%			3.20%				100.00%
150	REPUBLICAN CITY	63,018	391,438	68,199	10,170,950	1,862,945	0	105,720	0	0	0	0	12,662,270
4.38%	%sector of county sector	0.13%	6.59%	0.95%	9.84%	7.14%		0.92%					1.45%
	%sector of municipality	0.50%	3.09%	0.54%	80.32%	14.71%		0.83%					100.00%
183	STAMFORD	73,677	97,704	37,355	2,823,920	444,350	0	0	0	0	2,400	0	3,479,406
5.35%	%sector of county sector	0.16%	1.65%	0.52%	2.73%	1.70%					0.02%		0.40%
	%sector of municipality	2.12%	2.81%	1.07%	81.16%	12.77%					0.07%		100.00%
2,713	Total Municipalities	1,795,252	1,402,459	551,251	58,548,880	17,609,660	0	105,720	257,885	0	6,400	0	80,277,507
79.26%	%all municip.sect of cnty	3.85%	23.62%	7.67%	56.65%	67.46%		0.92%	0.04%		0.05%		9.18%

Sources: 2014 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2014 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2015

Cnty#	County
42	HARLAN