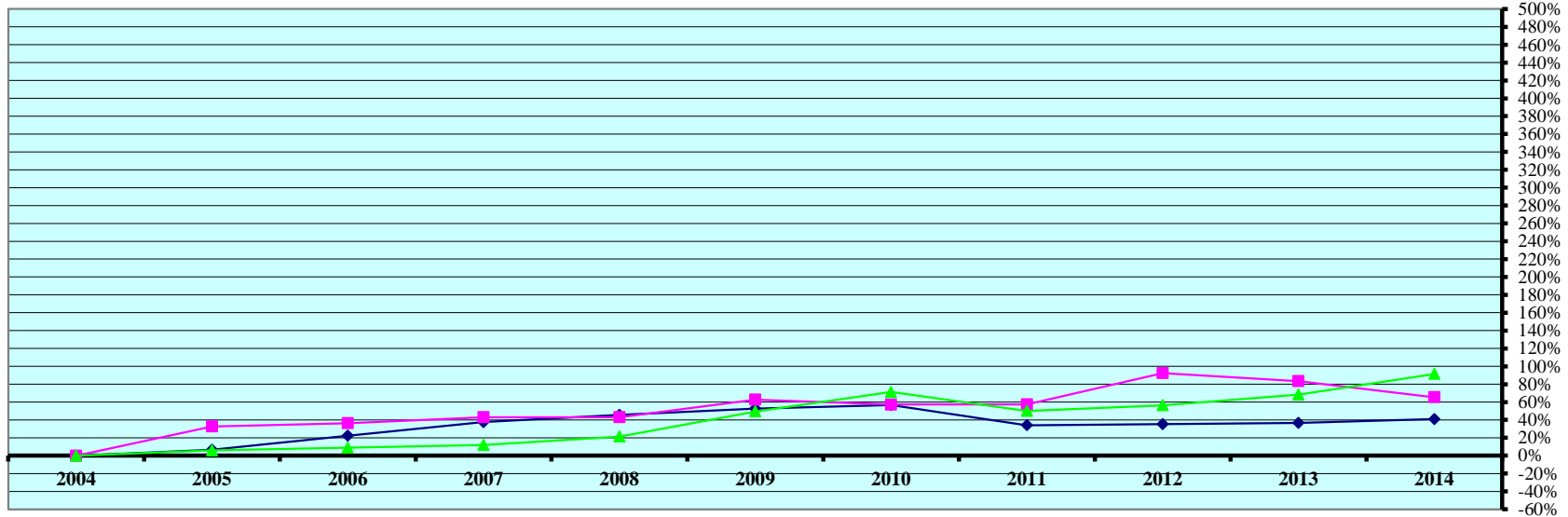


REAL PROPERTY VALUATIONS - Cumulative %Change 2004-2014



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
2004	3,033,556	--	--	--	307,105	--	--	--	87,806,732	--	--	--
2005	3,231,655	198,099	6.53%	6.53%	407,539	100,434	32.70%	32.70%	93,024,398	5,217,666	5.94%	5.94%
2006	3,714,298	482,643	14.93%	22.44%	418,709	11,170	2.74%	36.34%	95,568,055	2,543,657	2.73%	8.84%
2007	4,174,906	460,608	12.40%	37.62%	439,514	20,805	4.97%	43.12%	98,420,915	2,852,860	2.99%	12.09%
2008	4,417,895	242,989	5.82%	45.63%	439,514	0	0.00%	43.12%	106,608,569	8,187,654	8.32%	21.41%
2009	4,627,155	209,260	4.74%	52.53%	499,845	60,331	13.73%	62.76%	131,198,316	24,589,747	23.07%	49.42%
2010	4,750,090	122,935	2.66%	56.58%	482,669	-17,176	-3.44%	57.17%	150,319,202	19,120,886	14.57%	71.19%
2011	4,065,845	-684,245	-14.40%	34.03%	483,005	336	0.07%	57.28%	131,824,344	-18,494,858	-12.30%	50.13%
2012	4,099,805	33,960	0.84%	35.15%	590,635	107,630	22.28%	92.32%	137,372,380	5,548,036	4.21%	56.45%
2013	4,147,884	48,079	1.17%	36.73%	563,415	-27,220	-4.61%	83.46%	147,696,342	10,323,962	7.52%	68.21%
2014	4,271,814	123,930	2.99%	40.82%	508,084	-55,331	-9.82%	65.44%	168,164,749	20,468,407	13.86%	91.52%

Rate Annual %chg: Residential & Recreational 3.48%

Commercial & Industrial 5.16%

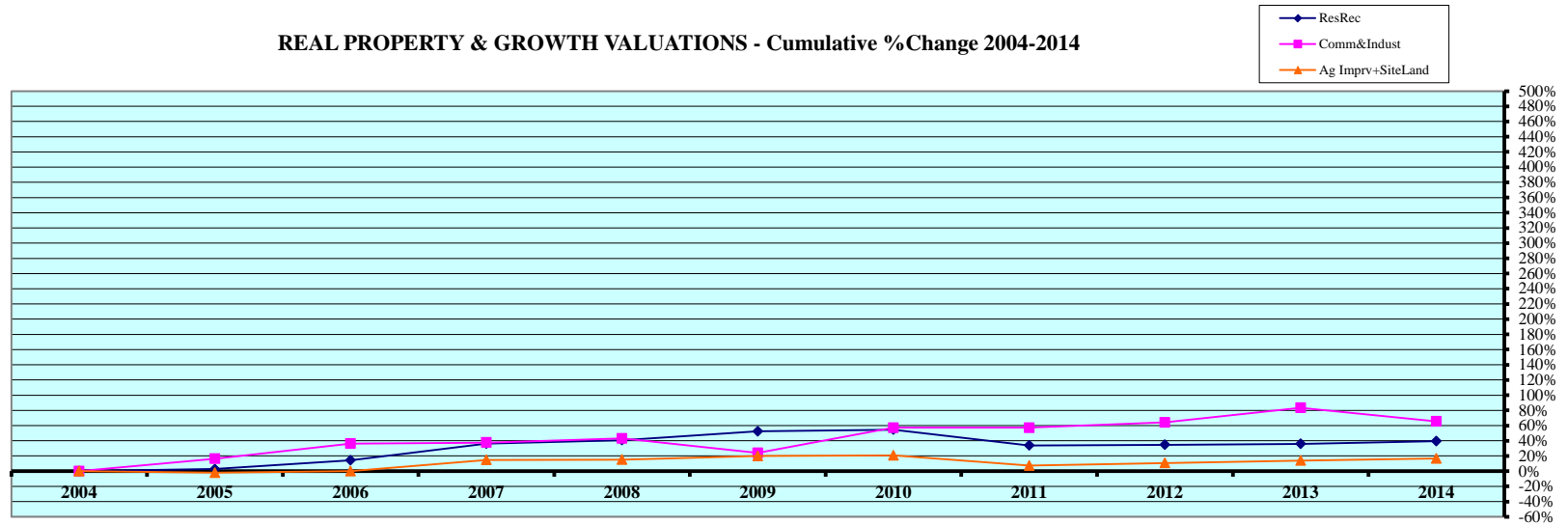
Agricultural Land 6.71%

Cnty# 60
 County MCPHERSON

CHART 1 EXHIBIT 60B 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 ⁽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	
2004	3,033,556	283,997	9.36%	2,749,559	--	--	307,105	4,500	1.47%	302,605	--	--	
2005	3,231,655	115,282	3.57%	3,116,373	2.73%	2.73%	407,539	50,000	12.27%	357,539	16.42%	16.42%	
2006	3,714,298	246,096	6.63%	3,468,202	7.32%	14.33%	418,709	0	0.00%	418,709	2.74%	36.34%	
2007	4,174,906	42,669	1.02%	4,132,237	11.25%	36.22%	439,514	16,775	3.82%	422,739	0.96%	37.65%	
2008	4,417,895	145,836	3.30%	4,272,059	2.33%	40.83%	439,514	0	0.00%	439,514	0.00%	43.12%	
2009	4,627,155	5,625	0.12%	4,621,530	4.61%	52.35%	499,845	119,250	23.86%	380,595	-13.41%	23.93%	
2010	4,750,090	56,880	1.20%	4,693,210	1.43%	54.71%	482,669	0	0.00%	482,669	-3.44%	57.17%	
2011	4,065,845	4,453	0.11%	4,061,392	-14.50%	33.88%	483,005	336	0.07%	482,669	0.00%	57.17%	
2012	4,099,805	10,990	0.27%	4,088,815	0.56%	34.79%	590,635	86,383	14.63%	504,252	4.40%	64.20%	
2013	4,147,884	26,580	0.64%	4,121,304	0.52%	35.86%	563,415	0	0.00%	563,415	-4.61%	83.46%	
2014	4,271,814	40,800	0.96%	4,231,014	2.00%	39.47%	508,084	0	0.00%	508,084	-9.82%	65.44%	
Rate Ann%chg	3.48%			Resid & Rec. w/o growth			1.83%			C & I w/o growth			-0.67%

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	% growth of value		
2004	6,138,106	1,783,323	7,921,429	135,108	1.71%	7,786,321	--
2005	6,252,218	1,809,434	8,061,652	292,531	3.63%	7,769,121	-1.92%
2006	6,127,510	1,835,457	7,962,967	30,922	0.39%	7,932,045	-1.61%
2007	7,244,730	1,852,111	9,096,841	5,015	0.06%	9,091,826	14.18%
2008	7,304,982	1,944,331	9,249,313	119,032	1.29%	9,130,281	0.37%
2009	7,609,196	1,958,680	9,567,876	69,120	0.72%	9,498,756	2.70%
2010	7,733,977	2,104,642	9,838,619	269,822	2.74%	9,568,797	0.01%
2011	6,722,688	2,280,785	9,003,473	497,367	5.52%	8,506,106	-13.54%
2012	6,762,316	2,162,487	8,924,803	153,752	1.72%	8,771,051	-2.58%
2013	7,020,480	2,268,503	9,288,983	261,872	2.82%	9,027,111	1.15%
2014	7,206,684	2,432,029	9,638,713	404,223	4.19%	9,234,490	-0.59%
Rate Ann%chg	1.62%	3.15%	1.98%	Ag Imprv+Site w/o growth		-0.18%	

(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.

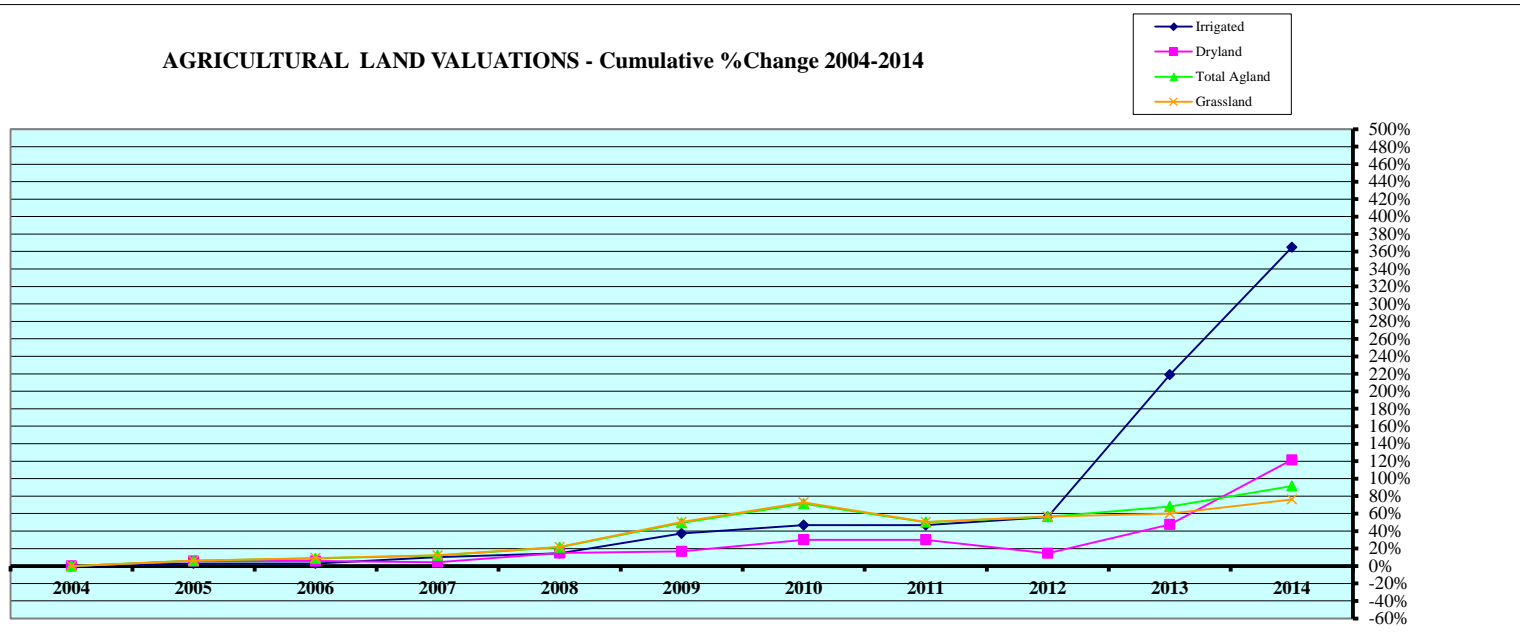
Sources:
Value; 2004 - 2014 CTL
Growth Value; 2004-2014 Abstract of Asmnt Rpt.

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

Cnty# 60
County MCPHERSON

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	4,545,275	--	--	--	739,654	--	--	--	82,499,755	--	--	--
2005	4,675,140	129,865	2.86%	2.86%	781,919	42,265	5.71%	5.71%	87,545,291	5,045,536	6.12%	6.12%
2006	4,675,140	0	0.00%	2.86%	781,919	0	0.00%	5.71%	90,088,988	2,543,697	2.91%	9.20%
2007	5,002,930	327,790	7.01%	10.07%	772,669	-9,250	-1.18%	4.46%	92,623,268	2,534,280	2.81%	12.27%
2008	5,212,476	209,546	4.19%	14.68%	849,100	76,431	9.89%	14.80%	100,502,899	7,879,631	8.51%	21.82%
2009	6,242,825	1,030,349	19.77%	37.35%	862,584	13,484	1.59%	16.62%	124,048,813	23,545,914	23.43%	50.36%
2010	6,669,436	426,611	6.83%	46.73%	961,987	99,403	11.52%	30.06%	142,647,510	18,598,697	14.99%	72.91%
2011	6,669,436	0	0.00%	46.73%	961,987	0	0.00%	30.06%	124,152,652	-18,494,858	-12.97%	50.49%
2012	7,096,113	426,677	6.40%	56.12%	847,614	-114,373	-11.89%	14.60%	129,388,384	5,235,732	4.22%	56.83%
2013	14,497,430	7,401,317	104.30%	218.96%	1,090,621	243,007	28.67%	47.45%	132,068,022	2,679,638	2.07%	60.08%
2014	21,125,389	6,627,959	45.72%	364.78%	1,638,543	547,922	50.24%	121.53%	145,360,548	13,292,526	10.06%	76.20%

Rate Ann.%chg: Irrigated **16.61%** Dryland **8.28%** Grassland **5.83%**

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
2004	22,048	--	--	--	0	--	--	--	87,806,732	--	--	--
2005	22,048	0	0.00%	0.00%	0	0			93,024,398	5,217,666	5.94%	5.94%
2006	22,008	-40	-0.18%	-0.18%	0	0			95,568,055	2,543,657	2.73%	8.84%
2007	22,048	40	0.18%	0.00%	0	0			98,420,915	2,852,860	2.99%	12.09%
2008	44,094	22,046	99.99%	99.99%	0	0			106,608,569	8,187,654	8.32%	21.41%
2009	44,094	0	0.00%	99.99%	0	0			131,198,316	24,589,747	23.07%	49.42%
2010	40,269	-3,825	-8.67%	82.64%	0	0			150,319,202	19,120,886	14.57%	71.19%
2011	40,269	0	0.00%	82.64%	0	0			131,824,344	-18,494,858	-12.30%	50.13%
2012	40,269	0	0.00%	82.64%	0	0			137,372,380	5,548,036	4.21%	56.45%
2013	40,269	0	0.00%	82.64%	0	0			147,696,342	10,323,962	7.52%	68.21%
2014	40,269	0	0.00%	82.64%	0	0			168,164,749	20,468,407	13.86%	91.52%

Cnty# **60**
County **MCPHERSON**

Rate Ann.%chg: Total Agric Land **6.71%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2004-2014 (from County Abstract Reports)⁽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
2004	4,537,890	12,965	350			739,654	4,227	175			82,504,703	528,456	156		
2005	4,675,140	12,987	360	2.86%	2.86%	781,919	4,227	185	5.71%	5.71%	87,661,126	528,407	166	6.26%	6.26%
2006	4,675,140	12,987	360	0.00%	2.86%	781,919	4,227	185	0.00%	5.71%	90,091,538	527,847	171	2.88%	9.32%
2007	4,997,834	13,328	375	4.17%	7.14%	772,669	4,177	185	0.00%	5.71%	92,626,346	527,928	175	2.80%	12.38%
2008	5,260,836	13,489	390	4.00%	11.43%	832,300	4,162	200	8.11%	14.28%	100,494,899	527,688	190	8.54%	21.98%
2009	6,242,825	13,873	450	15.38%	28.57%	862,584	3,594	240	20.00%	37.14%	124,050,928	527,876	235	23.40%	50.52%
2010	6,669,436	13,895	480	6.67%	37.14%	961,987	3,498	275	14.58%	57.14%	142,648,843	528,329	270	14.89%	72.94%
2011	6,669,436	13,895	480	0.00%	37.14%	961,987	3,498	275	0.00%	57.14%	124,152,631	528,309	235	-12.96%	50.52%
2012	7,096,113	14,482	490	2.08%	40.00%	847,614	3,082	275	0.00%	57.14%	129,388,628	528,117	245	4.26%	56.93%
2013	14,541,940	14,542	1,000	104.08%	185.71%	1,090,621	2,908	375	36.36%	114.28%	132,056,893	528,228	250	2.04%	60.13%
2014	21,707,425	14,717	1,475	47.50%	321.43%	1,756,033	2,903	605	61.33%	245.71%	145,209,902	528,036	275	10.00%	76.14%

Rate Annual %chg Average Value/Acre: 15.47%

13.21%

5.82%

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
2004	22,048	4,409	5			0	0				87,804,295	550,057	160		
2005	22,048	4,409	5	0.00%	0.00%	0	0				93,140,233	550,029	169	6.08%	6.08%
2006	22,008	4,401	5	0.00%	0.00%	0	0				95,570,605	549,461	174	2.72%	8.96%
2007	22,048	4,409	5	0.00%	0.00%	0	0				98,418,897	549,841	179	2.91%	12.13%
2008	44,094	4,409	10	99.99%	99.99%	0	0				106,632,129	549,749	194	8.36%	21.51%
2009	44,094	4,409	10	0.00%	99.99%	0	0				131,200,431	549,753	239	23.04%	49.51%
2010	40,269	4,027	10	0.00%	99.99%	0	0				150,320,535	549,749	273	14.57%	71.30%
2011	40,269	4,027	10	0.00%	99.99%	0	0				131,824,323	549,729	240	-12.30%	50.22%
2012	40,269	4,027	10	0.00%	99.99%	0	0				137,372,624	549,708	250	4.21%	56.55%
2013	40,269	4,027	10	0.00%	99.99%	0	0				147,729,723	549,705	269	7.54%	68.36%
2014	40,269	4,027	10	0.00%	99.99%	0	0				168,713,629	549,682	307	14.21%	92.28%

60
MCPHERSON

Rate Annual %chg Average Value/Acre: 6.76%

(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

