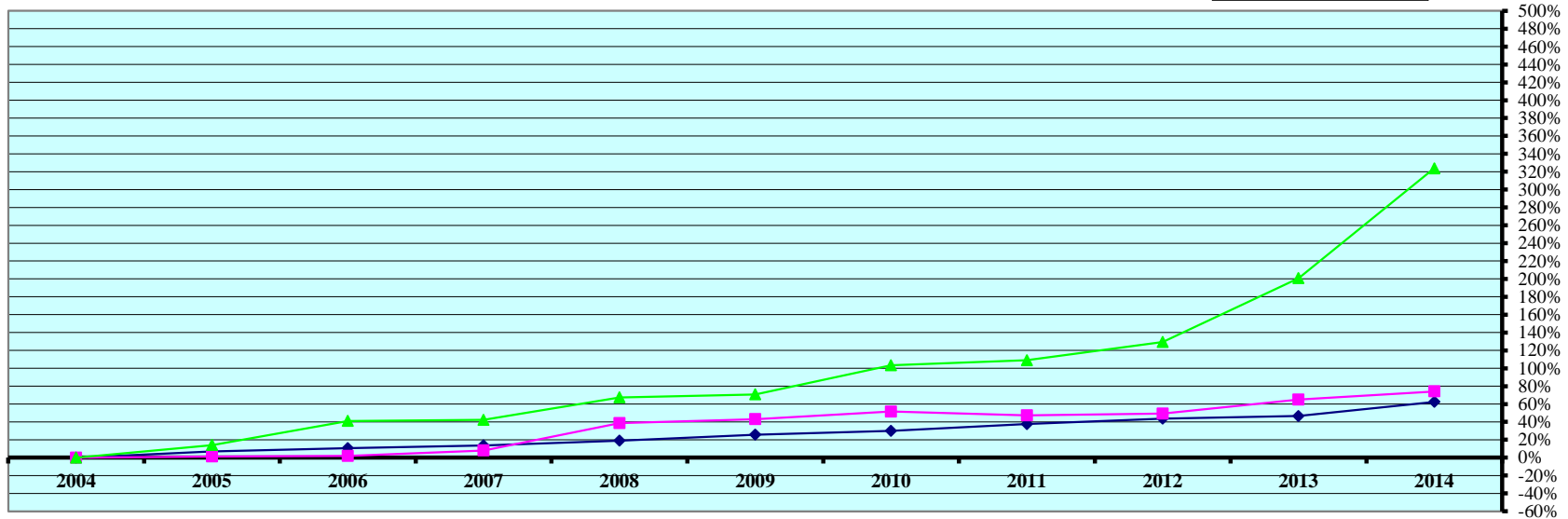


### REAL PROPERTY VALUATIONS - Cumulative %Change 2004-2014



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	137,581,210	--	--	--	31,641,315	--	--	--	301,857,370	--	--	--
2005	147,350,915	9,769,705	7.10%	7.10%	32,076,270	434,955	1.37%	1.37%	344,474,415	42,617,045	14.12%	14.12%
2006	152,090,365	4,739,450	3.22%	10.55%	32,251,550	175,280	0.55%	1.93%	426,027,600	81,553,185	23.67%	41.14%
2007	156,391,880	4,301,515	2.83%	13.67%	34,176,765	1,925,215	5.97%	8.01%	429,217,455	3,189,855	0.75%	42.19%
2008	163,614,810	7,222,930	4.62%	18.92%	43,838,750	9,661,985	28.27%	38.55%	505,511,360	76,293,905	17.78%	67.47%
2009	172,884,080	9,269,270	5.67%	25.66%	45,284,505	1,445,755	3.30%	43.12%	515,352,115	9,840,755	1.95%	70.73%
2010	178,780,135	5,896,055	3.41%	29.95%	47,946,295	2,661,790	5.88%	51.53%	614,065,325	98,713,210	19.15%	103.43%
2011	189,288,070	10,507,935	5.88%	37.58%	46,629,460	-1,316,835	-2.75%	47.37%	631,066,835	17,001,510	2.77%	109.06%
2012	197,771,360	8,483,290	4.48%	43.75%	47,257,170	627,710	1.35%	49.35%	692,177,305	61,110,470	9.68%	129.31%
2013	201,571,425	3,800,065	1.92%	46.51%	52,232,265	4,975,095	10.53%	65.08%	907,930,410	215,753,105	31.17%	200.78%
2014	223,371,065	21,799,640	10.81%	62.36%	55,107,225	2,874,960	5.50%	74.16%	1,279,210,530	371,280,120	40.89%	323.78%

Rate Annual %chg: Residential & Recreational **4.97%**

Commercial & Industrial **5.70%**

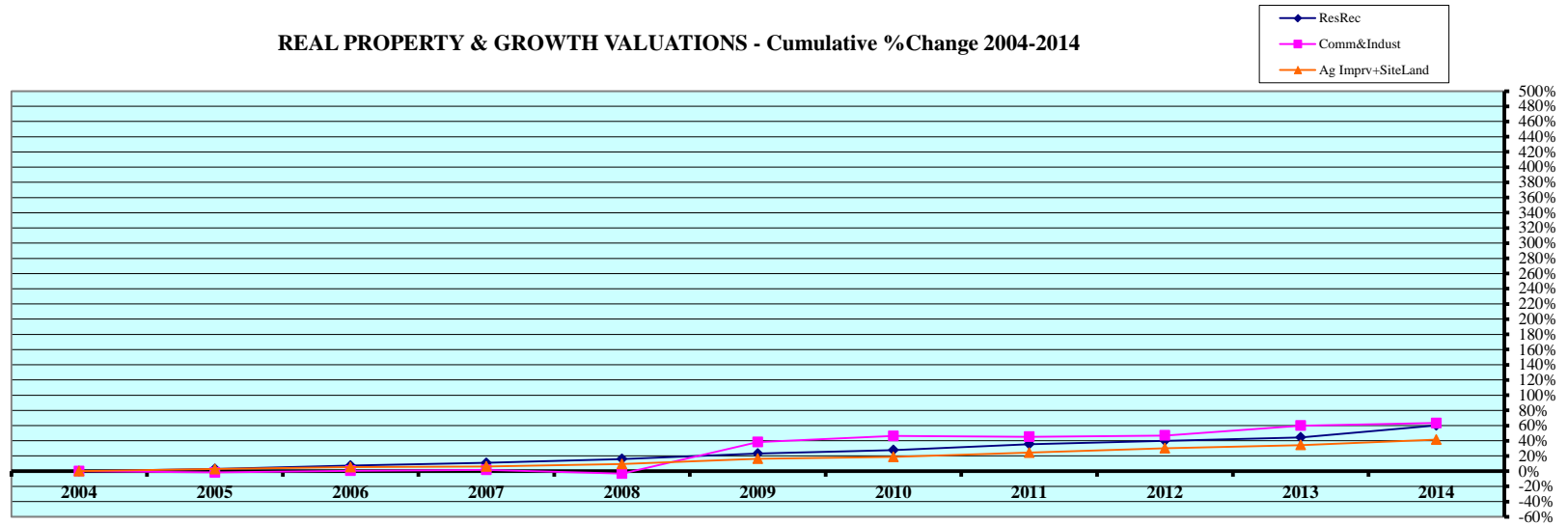
Agricultural Land **15.54%**

Cnty# **70**  
County **PIERCE**

CHART 1 EXHIBIT 70B 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	137,581,210	5,871,023	4.27%	131,710,187	--	--	31,641,315	217,935	0.69%	31,423,380	--	--	
2005	147,350,915	5,771,910	3.92%	141,579,005	2.91%	2.91%	32,076,270	979,480	3.05%	31,096,790	-1.72%	-1.72%	
2006	152,090,365	4,533,605	2.98%	147,556,760	0.14%	7.25%	32,251,550	409,875	1.27%	31,841,675	-0.73%	0.63%	
2007	156,391,880	3,868,645	2.47%	152,523,235	0.28%	10.86%	34,176,765	2,019,840	5.91%	32,156,925	-0.29%	1.63%	
2008	163,614,810	4,087,156	2.50%	159,527,654	2.01%	15.95%	43,838,750	13,182,725	30.07%	30,656,025	-10.30%	-3.11%	
2009	172,884,080	3,323,975	1.92%	169,560,105	3.63%	23.24%	45,284,505	1,544,080	3.41%	43,740,425	-0.22%	38.24%	
2010	178,780,135	3,039,975	1.70%	175,740,160	1.65%	27.74%	47,946,295	1,656,345	3.45%	46,289,950	2.22%	46.30%	
2011	189,288,070	2,761,593	1.46%	186,526,477	4.33%	35.58%	46,629,460	674,120	1.45%	45,955,340	-4.15%	45.24%	
2012	197,771,360	5,187,320	2.62%	192,584,040	1.74%	39.98%	47,257,170	744,635	1.58%	46,512,535	-0.25%	47.00%	
2013	201,571,425	2,775,055	1.38%	198,796,370	0.52%	44.49%	52,232,265	1,623,150	3.11%	50,609,115	7.09%	59.95%	
2014	223,371,065	3,050,945	1.37%	220,320,120	9.30%	60.14%	55,107,225	3,436,685	6.24%	51,670,540	-1.08%	63.30%	
Rate Ann%chg	4.97%			Resid & Rec. w/o growth			5.70%			C & I w/o growth			-0.94%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					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	41,990,265	22,229,745	64,220,010	1,908,750	2.97%	--	--
2005	43,980,775	24,374,435	68,355,210	2,380,175	3.48%	2.73%	2.73%
2006	43,908,255	25,603,775	69,512,030	1,820,620	2.62%	-0.97%	5.41%
2007	44,294,985	26,622,155	70,917,140	2,772,425	3.91%	-1.97%	6.11%
2008	44,701,880	27,846,850	72,548,730	2,281,179	3.14%	-0.92%	9.42%
2009	49,077,180	28,540,325	77,617,505	2,846,209	3.67%	3.06%	16.43%
2010	49,212,910	29,680,590	78,893,500	2,596,473	3.29%	-1.70%	18.81%
2011	49,579,330	33,026,235	82,605,565	2,711,410	3.28%	1.27%	24.41%
2012	49,892,130	36,851,960	86,744,090	3,204,906	3.69%	1.13%	30.08%
2013	46,212,510	43,468,150	89,680,660	3,385,010	3.77%	-0.52%	34.38%
2014	53,739,970	41,272,450	95,012,420	4,204,526	4.43%	1.26%	41.40%
Rate Ann%chg	2.50%	6.38%	3.99%	Ag Imprv+Site w/o growth		0.34%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land incudes 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.

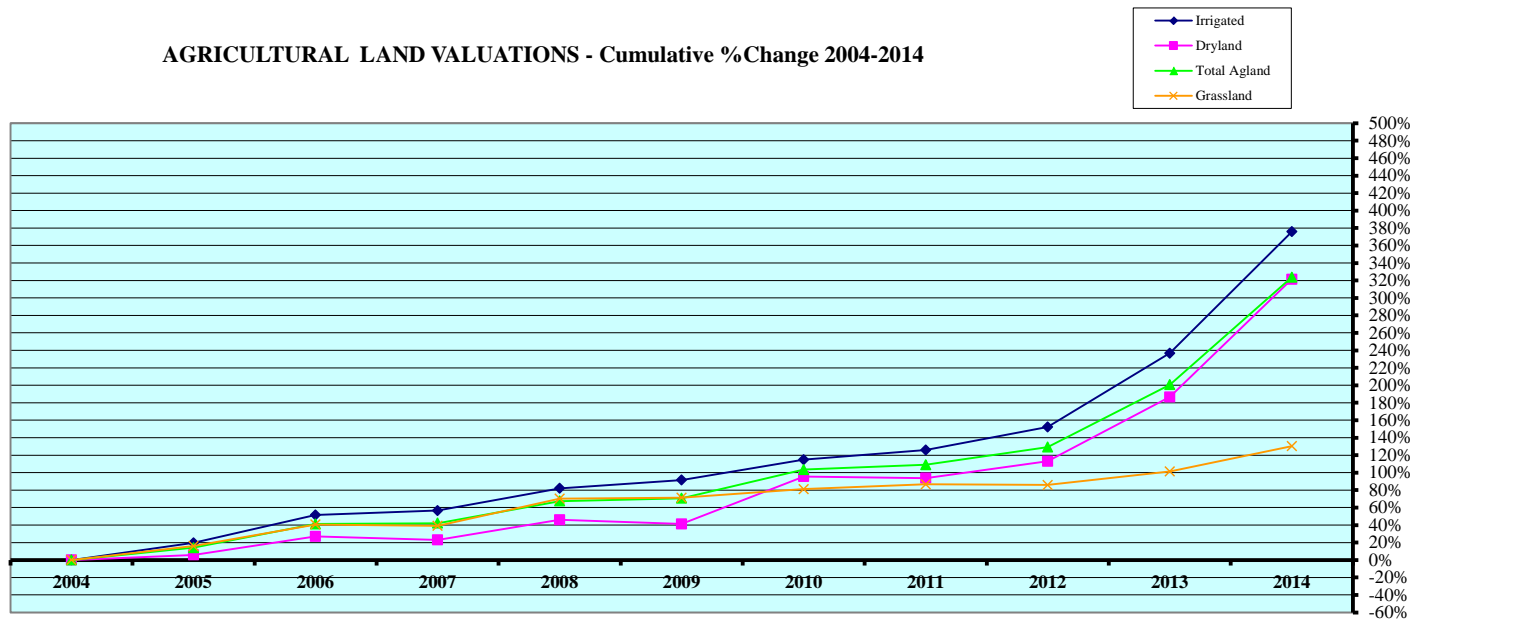
Sources:  
Value; 2004 - 2014 CTL  
Growth Value; 2004-2014 Abstract of Asmnt Rpt.

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

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County PIERCE

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	152,864,185	--	--	--	109,211,575	--	--	--	39,646,635	--	--	--
2005	182,742,275	29,878,090	19.55%	19.55%	115,603,895	6,392,320	5.85%	5.85%	45,968,320	6,321,685	15.95%	15.95%
2006	231,563,070	48,820,795	26.72%	51.48%	138,551,525	22,947,630	19.85%	26.87%	55,730,955	9,762,635	21.24%	40.57%
2007	239,431,875	7,868,805	3.40%	56.63%	134,401,080	-4,150,445	-3.00%	23.06%	55,202,100	-528,855	-0.95%	39.24%
2008	278,298,620	38,866,745	16.23%	82.06%	159,520,750	25,119,670	18.69%	46.07%	67,508,980	12,306,880	22.29%	70.28%
2009	292,961,770	14,663,150	5.27%	91.65%	154,249,660	-5,271,090	-3.30%	41.24%	67,957,010	448,030	0.66%	71.41%
2010	328,449,405	35,487,635	12.11%	114.86%	213,649,930	59,400,270	38.51%	95.63%	71,781,860	3,824,850	5.63%	81.05%
2011	345,326,560	16,877,155	5.14%	125.90%	211,587,965	-2,061,965	-0.97%	93.74%	73,959,305	2,177,445	3.03%	86.55%
2012	385,699,130	40,372,570	11.69%	152.31%	232,579,880	20,991,915	9.92%	112.96%	73,684,365	-274,940	-0.37%	85.85%
2013	514,820,415	129,121,285	33.48%	236.78%	313,008,845	80,428,965	34.58%	186.61%	79,856,170	6,171,805	8.38%	101.42%
2014	727,401,115	212,580,700	41.29%	375.85%	460,208,255	147,199,410	47.03%	321.39%	91,342,075	11,485,905	14.38%	130.39%

Rate Ann.%chg: Irrigated **16.88%** Dryland **15.47%** Grassland **8.70%**

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	41,830	--	--	--	93,145	--	--	--	301,857,370	--	--	--
2005	49,060	7,230	17.28%	17.28%	110,865	17,720	19.02%	19.02%	344,474,415	42,617,045	14.12%	14.12%
2006	57,825	8,765	17.87%	38.24%	124,225	13,360	12.05%	33.37%	426,027,600	81,553,185	23.67%	41.14%
2007	56,210	-1,615	-2.79%	34.38%	126,190	1,965	1.58%	35.48%	429,217,455	3,189,855	0.75%	42.19%
2008	57,530	1,320	2.35%	37.53%	125,480	-710	-0.56%	34.71%	505,511,360	76,293,905	17.78%	67.47%
2009	58,465	935	1.63%	39.77%	125,210	-270	-0.22%	34.42%	515,352,115	9,840,755	1.95%	70.73%
2010	59,210	745	1.27%	41.55%	124,920	-290	-0.23%	34.11%	614,065,325	98,713,210	19.15%	103.43%
2011	63,470	4,260	7.19%	51.73%	129,535	4,615	3.69%	39.07%	631,066,835	17,001,510	2.77%	109.06%
2012	65,435	1,965	3.10%	56.43%	148,495	18,960	14.64%	59.42%	692,177,305	61,110,470	9.68%	129.31%
2013	83,545	18,110	27.68%	99.73%	161,435	12,940	8.71%	73.32%	907,930,410	215,753,105	31.17%	200.78%
2014	91,955	8,410	10.07%	119.83%	167,130	5,695	3.53%	79.43%	1,279,210,530	371,280,120	40.89%	323.78%

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County **PIERCE**

Rate Ann.%chg: Total Agric Land **15.54%**

**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	152,553,000	122,887	1,241			109,425,615	134,474	814			39,616,565	81,421	487		
2005	182,375,205	125,570	1,452	16.99%	16.99%	115,824,505	132,597	874	7.35%	7.35%	46,032,710	80,556	571	17.44%	17.44%
2006	230,472,020	129,394	1,781	22.64%	43.48%	139,085,740	129,573	1,073	22.89%	31.91%	55,856,400	79,632	701	22.75%	44.16%
2007	236,862,315	132,924	1,782	0.04%	43.54%	135,879,510	126,632	1,073	-0.04%	31.87%	55,276,320	78,815	701	-0.01%	44.14%
2008	276,457,810	134,856	2,050	15.05%	65.14%	161,089,965	125,016	1,289	20.09%	58.35%	67,470,035	78,531	859	22.50%	76.57%
2009	290,501,690	137,754	2,109	2.87%	69.88%	155,881,575	122,320	1,274	-1.10%	56.61%	67,838,485	77,783	872	1.51%	79.25%
2010	324,828,900	140,552	2,311	9.59%	86.17%	216,213,340	120,212	1,799	41.14%	121.03%	72,048,405	76,998	936	7.29%	92.31%
2011	342,905,930	144,327	2,376	2.80%	91.39%	211,454,970	117,582	1,798	-0.01%	121.00%	75,364,015	75,679	996	6.42%	104.67%
2012	385,721,415	148,152	2,604	9.58%	109.73%	232,958,730	116,356	2,002	11.33%	146.04%	73,382,245	73,048	1,005	0.88%	106.46%
2013	513,870,025	151,699	3,387	30.11%	172.87%	307,815,020	113,932	2,702	34.94%	232.02%	84,861,570	71,578	1,186	18.02%	143.66%
2014	727,965,355	152,651	4,769	40.78%	284.15%	460,746,515	117,012	3,938	45.74%	383.89%	91,119,675	66,342	1,373	15.85%	182.28%

Rate Annual %chg Average Value/Acre: 14.41%

17.08%

10.93%

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	39,940	1,271	31			101,765	3,201	32			301,736,885	343,254	879		
2005	48,780	1,325	37	17.16%	17.16%	116,740	3,128	37	17.37%	17.37%	344,397,940	343,176	1,004	14.16%	14.16%
2006	55,985	1,336	42	13.83%	33.36%	132,770	3,126	42	13.80%	33.58%	425,602,915	343,061	1,241	23.62%	41.13%
2007	56,585	1,351	42	-0.05%	33.29%	136,470	3,166	43	1.49%	35.57%	428,211,200	342,888	1,249	0.66%	42.07%
2008	56,990	1,348	42	0.97%	34.59%	134,890	3,179	42	-1.57%	33.45%	505,209,690	342,930	1,473	17.97%	67.59%
2009	57,825	1,361	43	0.50%	35.26%	136,485	3,153	43	2.03%	36.16%	514,416,060	342,371	1,503	1.99%	70.92%
2010	59,005	1,372	43	1.22%	36.92%	135,685	3,143	43	-0.27%	35.79%	613,285,335	342,276	1,792	19.25%	103.83%
2011	60,110	1,399	43	-0.13%	36.75%	127,265	3,182	40	-7.36%	25.80%	629,912,290	342,170	1,841	2.74%	109.42%
2012	64,755	1,619	40	-6.89%	27.33%	137,905	3,448	40	0.01%	25.82%	692,265,050	342,622	2,020	9.75%	129.85%
2013	64,595	1,615	40	0.00%	27.33%	139,090	3,477	40	0.00%	25.82%	906,750,300	342,301	2,649	31.11%	201.35%
2014	89,900	2,255	40	-0.33%	26.91%	164,635	4,116	40	-0.02%	25.80%	1,280,086,080	342,376	3,739	41.14%	325.33%

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**PIERCE**

Rate Annual %chg Average Value/Acre: 15.58%

(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
7,266	PIERCE	85,404,688	9,025,755	7,834,080	223,198,195	33,129,870	21,977,355	172,870	1,279,210,530	53,739,970	41,272,450	0	1,754,965,763
cnty.sector.value % of total value:		4.87%	0.51%	0.45%	12.72%	1.89%	1.25%	0.01%	72.89%	3.06%	2.35%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
51	FOSTER	391	26,642	2,372	1,014,095	441,155	0	0	4,880	0	0	0	1,489,535
0.70%	%sector of county sector	0.00%	0.30%	0.03%	0.45%	1.33%			0.00%				0.08%
	%sector of municipality	0.03%	1.79%	0.16%	68.08%	29.62%			0.33%				100.00%
293	HADAR	225,858	1,050	336	10,578,945	1,509,070	0	0	0	0	0	0	12,315,259
4.03%	%sector of county sector	0.26%	0.01%	0.00%	4.74%	4.56%							0.70%
	%sector of municipality	1.83%	0.01%	0.00%	85.90%	12.25%							100.00%
36	MCLEAN	2,347	25,291	113,105	820,765	30,765	0	0	0	0	0	0	992,273
0.50%	%sector of county sector	0.00%	0.28%	1.44%	0.37%	0.09%							0.06%
	%sector of municipality	0.24%	2.55%	11.40%	82.72%	3.10%							100.00%
783	OSMOND	1,966,406	417,531	281,504	21,385,605	6,595,540	0	0	40,745	0	0	0	30,687,331
10.78%	%sector of county sector	2.30%	4.63%	3.59%	9.58%	19.91%			0.00%				1.75%
	%sector of municipality	6.41%	1.36%	0.92%	69.69%	21.49%			0.13%				100.00%
1,767	PIERCE	1,494,550	463,434	43,071	53,178,745	8,472,180	0	0	0	0	0	0	63,651,980
24.32%	%sector of county sector	1.75%	5.13%	0.55%	23.83%	25.57%							3.63%
	%sector of municipality	2.35%	0.73%	0.07%	83.55%	13.31%							100.00%
1,246	PLAINVIEW	1,150,867	2,837,102	575,932	29,148,180	5,181,555	0	0	0	0	0	0	38,893,636
17.15%	%sector of county sector	1.35%	31.43%	7.35%	13.06%	15.64%							2.22%
	%sector of municipality	2.96%	7.29%	1.48%	74.94%	13.32%							100.00%
4,176	Total Municipalities	4,840,419	3,771,050	1,016,320	116,126,335	22,230,265	0	0	45,625	0	0	0	148,030,014
57.47%	%all municip.sect of cnty	5.67%	41.78%	12.97%	52.03%	67.10%			0.00%				8.43%

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
70	PIERCE

CHART 5

EXHIBIT

70B

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