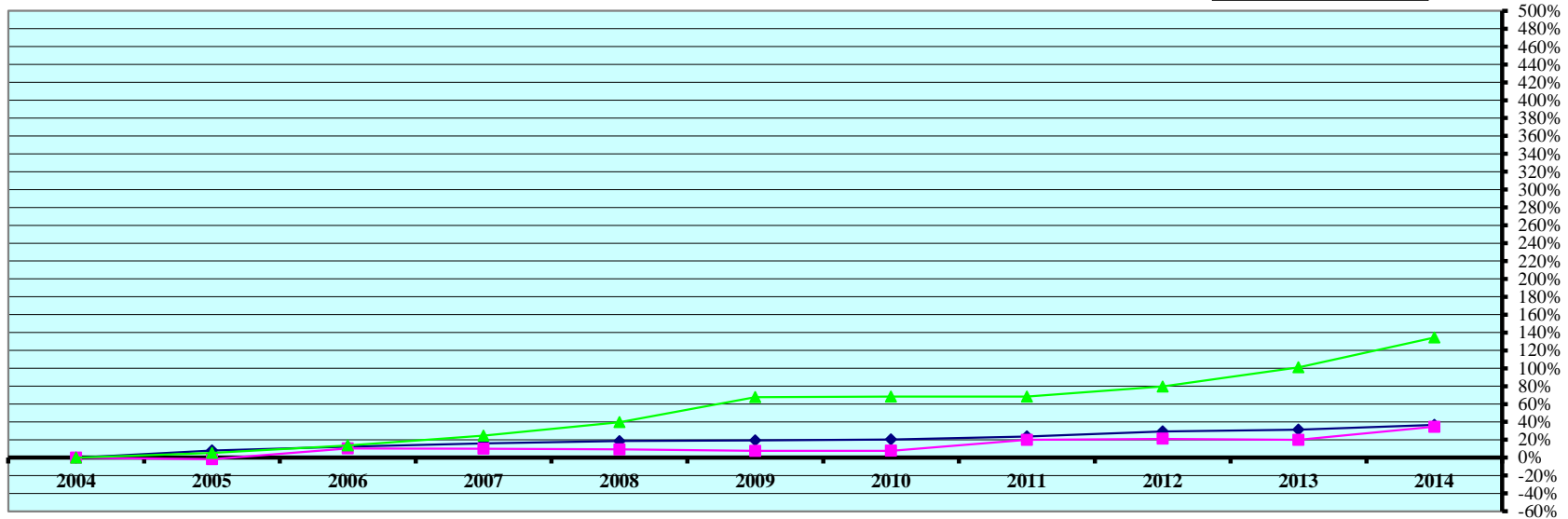


### REAL PROPERTY VALUATIONS - Cumulative %Change 2004-2014



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	19,026,435	--	--	--	5,843,455	--	--	--	155,092,924	--	--	--
2005	20,547,400	1,520,965	7.99%	7.99%	5,744,660	-98,795	-1.69%	-1.69%	163,372,715	8,279,791	5.34%	5.34%
2006	21,346,605	799,205	3.89%	12.19%	6,449,845	705,185	12.28%	10.38%	176,202,915	12,830,200	7.85%	13.61%
2007	22,035,710	689,105	3.23%	15.82%	6,423,465	-26,380	-0.41%	9.93%	193,304,215	17,101,300	9.71%	24.64%
2008	22,543,395	507,685	2.30%	18.48%	6,381,965	-41,500	-0.65%	9.22%	216,654,530	23,350,315	12.08%	39.69%
2009	22,686,665	143,270	0.64%	19.24%	6,286,980	-94,985	-1.49%	7.59%	260,170,845	43,516,315	20.09%	67.75%
2010	22,897,980	211,315	0.93%	20.35%	6,290,045	3,065	0.05%	7.64%	261,221,970	1,051,125	0.40%	68.43%
2011	23,541,765	643,785	2.81%	23.73%	7,005,460	715,415	11.37%	19.89%	261,183,905	-38,065	-0.01%	68.40%
2012	24,600,095	1,058,330	4.50%	29.29%	7,075,985	70,525	1.01%	21.09%	278,641,870	17,457,965	6.68%	79.66%
2013	24,985,565	385,470	1.57%	31.32%	7,008,410	-67,575	-0.95%	19.94%	311,817,860	33,175,990	11.91%	101.05%
2014	25,981,605	996,040	3.99%	36.56%	7,860,610	852,200	12.16%	34.52%	363,766,520	51,948,660	16.66%	134.55%

Rate Annual %chg: Residential & Recreational 3.16%

Commercial & Industrial 3.01%

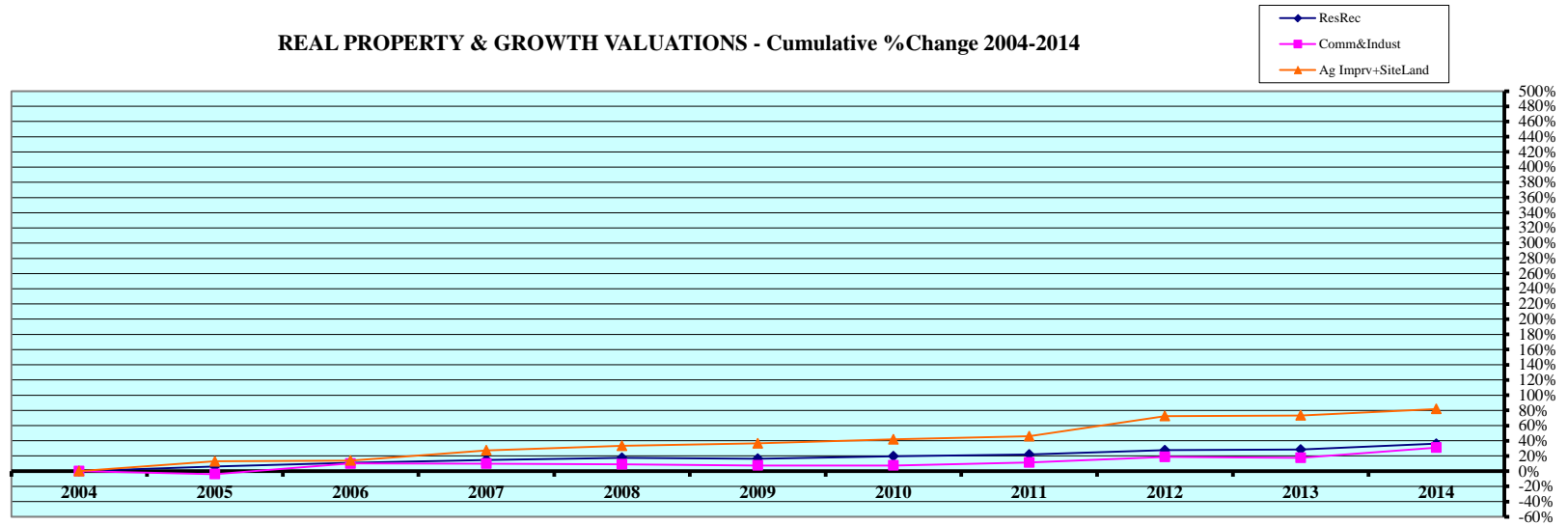
Agricultural Land 8.90%

Cnty# 75  
 County ROCK

CHART 1 EXHIBIT 75B 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	19,026,435	322,210	1.69%	18,704,225	--	--	5,843,455	0	0.00%	5,843,455	--	--	
2005	20,547,400	363,113	1.77%	20,184,287	6.09%	6.09%	5,744,660	128,550	2.24%	5,616,110	-3.89%	-3.89%	
2006	21,346,605	188,486	0.88%	21,158,119	2.97%	11.20%	6,449,845	18,395	0.29%	6,431,450	11.96%	10.06%	
2007	22,035,710	197,791	0.90%	21,837,919	2.30%	14.78%	6,423,465	0	0.00%	6,423,465	-0.41%	9.93%	
2008	22,543,395	177,378	0.79%	22,366,017	1.50%	17.55%	6,381,965	1,380	0.02%	6,380,585	-0.67%	9.19%	
2009	22,686,665	556,443	2.45%	22,130,222	-1.83%	16.31%	6,286,980	1,380	0.02%	6,285,600	-1.51%	7.57%	
2010	22,897,980	127,030	0.55%	22,770,950	0.37%	19.68%	6,290,045	5,770	0.09%	6,284,275	-0.04%	7.54%	
2011	23,541,765	358,785	1.52%	23,182,980	1.24%	21.85%	7,005,460	502,045	7.17%	6,503,415	3.39%	11.29%	
2012	24,600,095	318,650	1.30%	24,281,445	3.14%	27.62%	7,075,985	135,505	1.91%	6,940,480	-0.93%	18.77%	
2013	24,985,565	536,595	2.15%	24,448,970	-0.61%	28.50%	7,008,410	135,505	1.93%	6,872,905	-2.87%	17.62%	
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	36.11%	7,860,610	207,398	2.64%	7,653,212	9.20%	30.97%	
Rate Ann%chg	<b>3.16%</b>			Resid & Rec. w/o growth			<b>1.88%</b>			C & I w/o growth			<b>1.42%</b>

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	7,791,460	5,067,745	12,859,205	95,620	0.74%	12,763,585	--	--
2005	9,120,170	5,703,880	14,824,050	307,495	2.07%	14,516,555	12.89%	12.89%
2006	9,185,865	5,666,900	14,852,765	202,605	1.36%	14,650,160	-1.17%	13.93%
2007	9,417,190	7,287,365	16,704,555	313,023	1.87%	16,391,532	10.36%	27.47%
2008	9,712,500	7,994,770	17,707,270	569,120	3.21%	17,138,150	2.60%	33.28%
2009	9,769,445	8,663,280	18,432,725	853,845	4.63%	17,578,880	-0.73%	36.70%
2010	10,080,765	8,676,145	18,756,910	523,135	2.79%	18,233,775	-1.08%	41.80%
2011	10,113,955	8,702,415	18,816,370	48,850	0.26%	18,767,520	0.06%	45.95%
2012	12,345,885	10,156,810	22,502,695	329,195	1.46%	22,173,500	17.84%	72.43%
2013	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-0.96%	73.31%
2014	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	81.91%
Rate Ann%chg	<b>5.04%</b>		<b>6.47%</b>		Ag Imprv+Site w/o growth		<b>4.12%</b>	

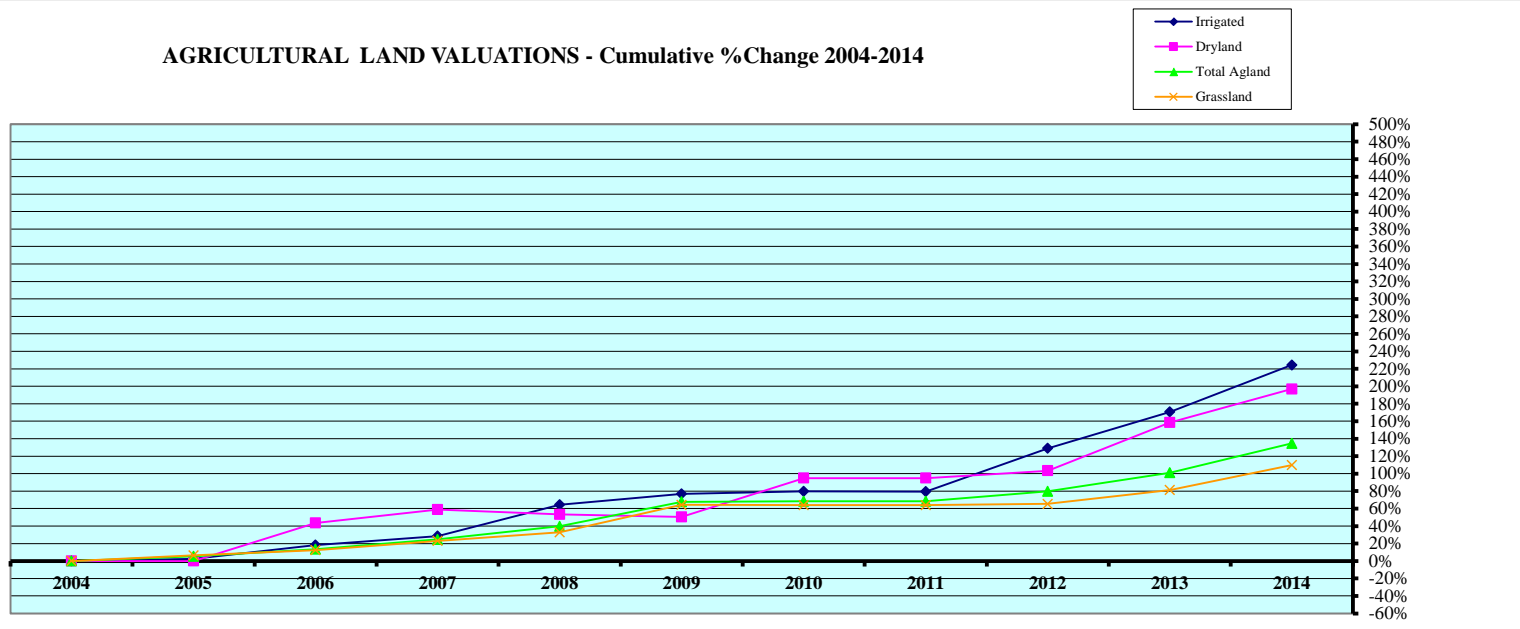
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 75  
 County ROCK

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	31,537,225	--	--	--	938,615	--	--	--	121,424,219	--	--	--
2005	32,279,265	742,040	2.35%	2.35%	938,885	270	0.03%	0.03%	129,196,800	7,772,581	6.40%	6.40%
2006	37,320,230	5,040,965	15.62%	18.34%	1,348,220	409,335	43.60%	43.64%	136,601,200	7,404,400	5.73%	12.50%
2007	40,531,880	3,211,650	8.61%	28.52%	1,492,565	144,345	10.71%	59.02%	149,263,630	12,662,430	9.27%	22.93%
2008	51,838,830	11,306,950	27.90%	64.37%	1,438,890	-53,675	-3.60%	53.30%	161,354,560	12,090,930	8.10%	32.88%
2009	55,805,160	3,966,330	7.65%	76.95%	1,411,325	-27,565	-1.92%	50.36%	199,485,115	38,130,555	23.63%	64.29%
2010	56,649,500	844,340	1.51%	79.63%	1,829,820	418,495	29.65%	94.95%	198,933,135	-551,980	-0.28%	63.83%
2011	56,588,635	-60,865	-0.11%	79.43%	1,829,820	0	0.00%	94.95%	198,955,840	22,705	0.01%	63.85%
2012	72,200,160	15,611,525	27.59%	128.94%	1,908,780	78,960	4.32%	103.36%	200,728,720	1,772,880	0.89%	65.31%
2013	85,361,740	13,161,580	18.23%	170.67%	2,427,140	518,360	27.16%	158.59%	220,213,970	19,485,250	9.71%	81.36%
2014	102,302,160	16,940,420	19.85%	224.39%	2,786,960	359,820	14.82%	196.92%	254,854,610	34,640,640	15.73%	109.89%

Rate Ann.%chg: Irrigated **12.49%** Dryland **11.50%** Grassland **7.70%**

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	568,900	--	--	--	623,965	--	--	--	155,092,924	--	--	--
2005	569,050	150	0.03%	0.03%	388,715	-235,250	-37.70%	-37.70%	163,372,715	8,279,791	5.34%	5.34%
2006	569,050	0	0.00%	0.03%	364,215	-24,500	-6.30%	-41.63%	176,202,915	12,830,200	7.85%	13.61%
2007	1,155,550	586,500	103.07%	103.12%	860,590	496,375	136.29%	37.92%	193,304,215	17,101,300	9.71%	24.64%
2008	1,155,450	-100	-0.01%	103.10%	866,800	6,210	0.72%	38.92%	216,654,530	23,350,315	12.08%	39.69%
2009	1,161,205	5,755	0.50%	104.11%	2,308,040	1,441,240	166.27%	269.90%	260,170,845	43,516,315	20.09%	67.75%
2010	1,142,345	-18,860	-1.62%	100.80%	2,667,170	359,130	15.56%	327.46%	261,221,970	1,051,125	0.40%	68.43%
2011	1,142,345	0	0.00%	100.80%	2,667,265	95	0.00%	327.47%	261,183,905	-38,065	-0.01%	68.40%
2012	1,142,345	0	0.00%	100.80%	2,661,865	-5,400	-0.20%	326.60%	278,641,870	17,457,965	6.68%	79.66%
2013	1,142,345	0	0.00%	100.80%	2,672,665	10,800	0.41%	328.34%	311,817,860	33,175,990	11.91%	101.05%
2014	1,142,045	-300	-0.03%	100.75%	2,680,745	8,080	0.30%	329.63%	363,766,520	51,948,660	16.66%	134.55%

Cnty# **75**  
County **ROCK**

Rate Ann.%chg: Total Agric Land **8.90%**

**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	31,711,725	45,111	703			941,035	3,417	275			121,179,439	567,763	213		
2005	32,322,625	44,634	724	3.02%	3.02%	938,885	3,411	275	-0.05%	-0.05%	129,153,460	571,435	226	5.90%	5.90%
2006	37,298,705	45,226	825	13.88%	17.32%	1,347,020	3,483	387	40.50%	40.43%	136,718,650	570,926	239	5.95%	12.20%
2007	40,318,555	45,355	889	7.79%	26.46%	1,528,905	3,651	419	8.28%	52.06%	149,328,220	570,181	262	9.37%	22.71%
2008	51,454,905	45,754	1,125	26.51%	59.98%	1,465,665	3,418	429	2.39%	55.69%	161,423,005	569,910	283	8.15%	32.71%
2009	55,645,180	46,480	1,197	6.45%	70.30%	1,458,550	3,374	432	0.84%	56.99%	199,945,130	563,375	355	25.30%	66.28%
2010	56,688,575	47,975	1,182	-1.30%	68.09%	1,813,210	3,914	463	7.16%	68.23%	198,911,365	561,164	354	-0.13%	66.08%
2011	56,649,500	47,920	1,182	0.05%	68.17%	1,829,820	3,979	460	-0.73%	67.00%	198,930,670	561,216	354	0.00%	66.08%
2012	71,246,090	49,741	1,432	21.16%	103.75%	1,886,280	3,979	474	3.09%	72.15%	201,002,870	559,423	359	1.37%	68.34%
2013	83,578,900	50,557	1,653	15.42%	135.17%	2,427,140	4,040	601	26.73%	118.17%	220,701,630	558,519	395	9.98%	85.14%
2014	101,928,750	51,799	1,968	19.03%	179.92%	2,786,960	4,023	693	15.31%	151.57%	254,965,895	555,959	459	16.06%	114.87%

Rate Annual %chg Average Value/Acre: 10.84%

9.66%

7.95%

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	575,250	11,505	50			1,014,585	6,532	155			155,422,034	634,328	245		
2005	569,050	11,381	50	0.00%	0.00%	399,415	2,329	172	10.44%	10.44%	163,383,435	633,189	258	5.31%	5.31%
2006	569,050	11,381	50	0.00%	0.00%	374,915	2,280	164	-4.12%	5.89%	176,308,340	633,295	278	7.89%	13.62%
2007	1,158,850	11,589	100	100.00%	100.00%	863,200	1,897	455	176.67%	192.97%	193,197,730	632,672	305	9.69%	24.63%
2008	1,155,450	11,555	100	0.00%	100.00%	866,800	1,905	455	0.00%	192.96%	216,365,825	632,542	342	12.01%	39.60%
2009	1,156,610	11,566	100	0.00%	100.00%	2,306,440	3,841	600	31.96%	286.57%	260,511,910	628,636	414	21.15%	69.13%
2010	1,142,245	11,428	100	-0.05%	99.90%	2,664,470	4,441	600	-0.07%	286.30%	261,219,865	628,922	415	0.23%	69.52%
2011	1,142,345	11,429	100	0.00%	99.90%	2,667,265	4,445	600	0.00%	286.30%	261,219,600	628,990	415	-0.01%	69.50%
2012	1,142,345	11,429	100	0.00%	99.90%	2,661,865	4,436	600	0.00%	286.30%	277,939,450	629,009	442	6.40%	80.34%
2013	1,142,345	11,429	100	0.00%	99.90%	2,672,665	4,454	600	0.00%	286.30%	310,522,680	628,999	494	11.72%	101.49%
2014	1,142,045	11,426	100	0.00%	99.90%	2,680,465	4,467	600	0.00%	286.30%	363,504,115	627,674	579	17.31%	136.36%

75  
ROCK

Rate Annual %chg Average Value/Acre: 8.98%

(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	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,526	<b>ROCK</b>	21,736,712	814,628	209,036	24,296,620	7,860,610	0	1,684,985	363,766,520	12,735,215	11,329,870	0	444,434,196
<i>cnty sectorvalue % of total value:</i>		4.89%	0.18%	0.05%	5.47%	1.77%		0.38%	81.85%	2.87%	2.55%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
619	<b>BASSETT</b>	1,134,358	237,766	34,520	11,749,430	4,758,380	0	0	0	0	0	0	17,914,454
40.56%	<i>%sector of county sector</i>	5.22%	29.19%	16.51%	48.36%	60.53%							4.03%
	<i>%sector of municipality</i>	6.33%	1.33%	0.19%	65.59%	26.56%							100.00%
97	<b>NEWPORT</b>	55,452	29,605	2,970	1,131,420	140,935	0	0	0	0	0	0	1,360,382
6.36%	<i>%sector of county sector</i>	0.26%	3.63%	1.42%	4.66%	1.79%							0.31%
	<i>%sector of municipality</i>	4.08%	2.18%	0.22%	83.17%	10.36%							100.00%
716	<b>Total Municipalities</b>	1,189,810	267,371	37,490	12,880,850	4,899,315	0	0	0	0	0	0	19,274,836
46.92%	<i>%all municip.sect of cnty</i>	5.47%	32.82%	17.93%	53.01%	62.33%							4.34%

Cnty#	County
75	ROCK

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

CHART 5

EXHIBIT

75B

Page 5