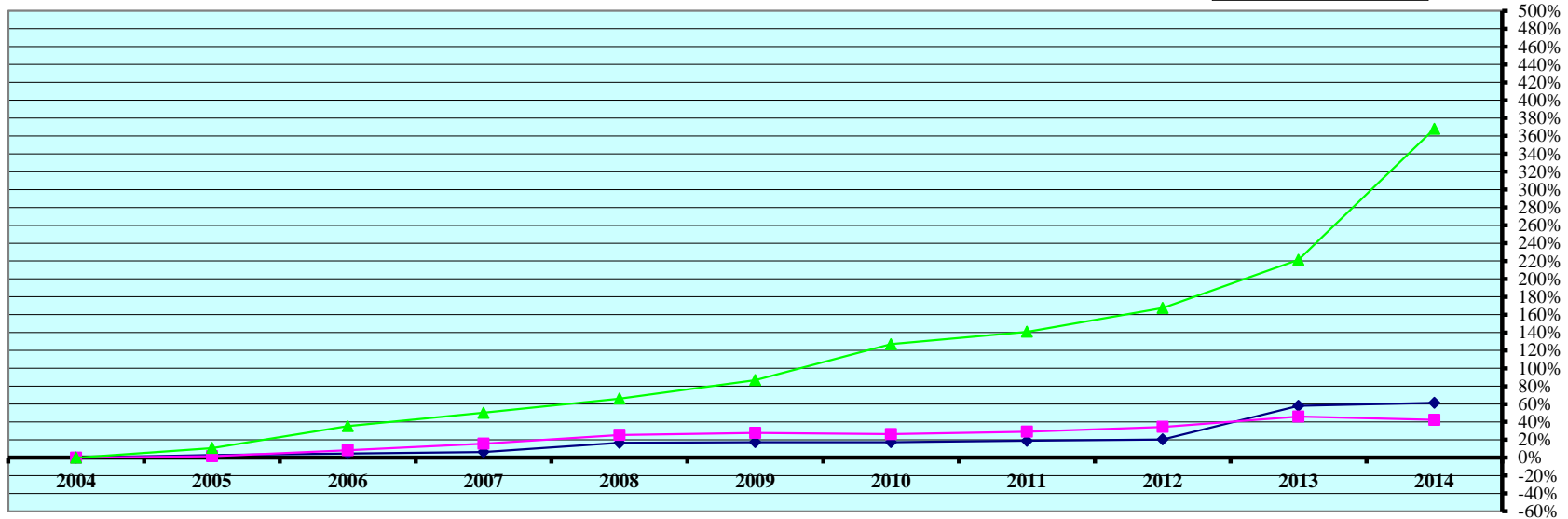


REAL PROPERTY VALUATIONS - Cumulative %Change 2004-2014



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	149,556,960	--	--	--	48,617,425	--	--	--	262,142,980	--	--	--
2005	153,970,275	4,413,315	2.95%	2.95%	49,442,365	824,940	1.70%	1.70%	290,395,925	28,252,945	10.78%	10.78%
2006	156,617,555	2,647,280	1.72%	4.72%	52,724,340	3,281,975	6.64%	8.45%	354,612,175	64,216,250	22.11%	35.27%
2007	158,932,375	2,314,820	1.48%	6.27%	56,231,740	3,507,400	6.65%	15.66%	393,818,595	39,206,420	11.06%	50.23%
2008	174,252,640	15,320,265	9.64%	16.51%	60,969,530	4,737,790	8.43%	25.41%	435,214,270	41,395,675	10.51%	66.02%
2009	175,517,905	1,265,265	0.73%	17.36%	62,051,760	1,082,230	1.78%	27.63%	489,373,370	54,159,100	12.44%	86.68%
2010	175,289,100	-228,805	-0.13%	17.21%	61,418,550	-633,210	-1.02%	26.33%	594,983,395	105,610,025	21.58%	126.97%
2011	177,675,415	2,386,315	1.36%	18.80%	62,723,705	1,305,155	2.13%	29.01%	631,199,940	36,216,545	6.09%	140.78%
2012	179,981,445	2,306,030	1.30%	20.34%	65,368,630	2,644,925	4.22%	34.46%	701,402,465	70,202,525	11.12%	167.56%
2013	236,398,595	56,417,150	31.35%	58.07%	70,955,805	5,587,175	8.55%	45.95%	842,565,755	141,163,290	20.13%	221.41%
2014	241,135,015	4,736,420	2.00%	61.23%	69,179,240	-1,776,565	-2.50%	42.29%	1,226,500,930	383,935,175	45.57%	367.87%

Rate Annual %chg: Residential & Recreational **4.89%**

Commercial & Industrial **3.59%**

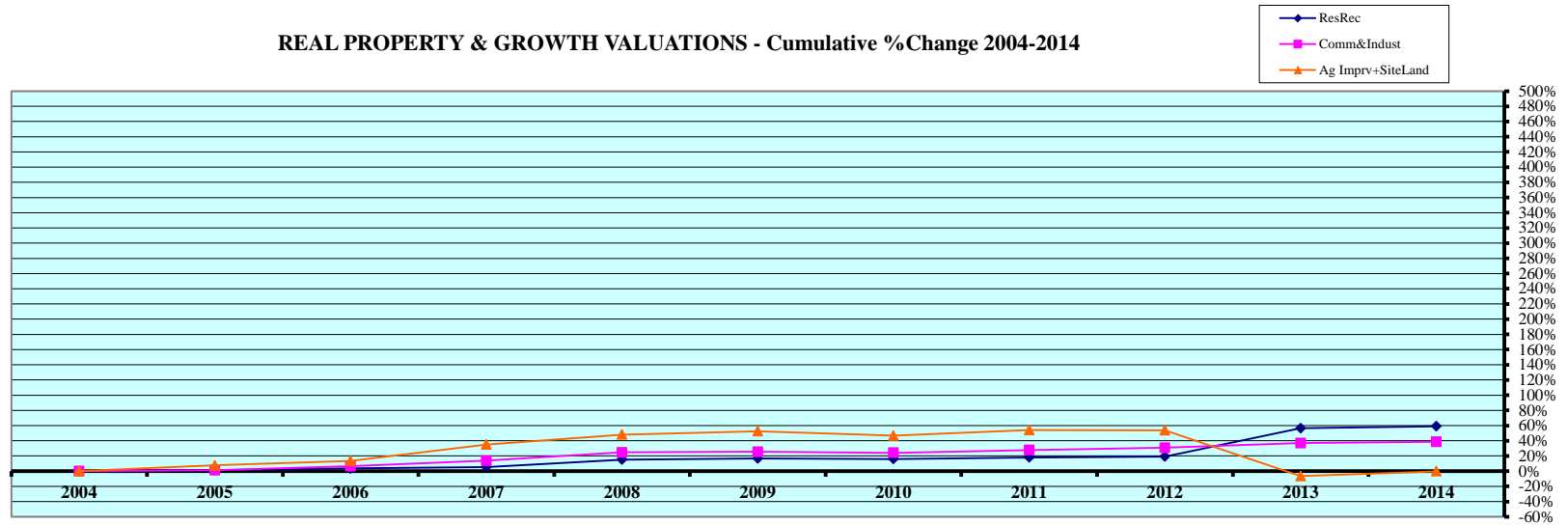
Agricultural Land **16.68%**

Cnty# **90**
County **WAYNE**

CHART 1 EXHIBIT 90B 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	149,556,960	2,016,895	1.35%	147,540,065	--	--	48,617,425	275,825	0.57%	48,341,600	--	--	
2005	153,970,275	2,294,750	1.49%	151,675,525	1.42%	1.42%	49,442,365	262,645	0.53%	49,179,720	1.16%	1.16%	
2006	156,617,555	1,713,410	1.09%	154,904,145	0.61%	3.58%	52,724,340	986,260	1.87%	51,738,080	4.64%	6.42%	
2007	158,932,375	1,559,795	0.98%	157,372,580	0.48%	5.23%	56,231,740	877,785	1.56%	55,353,955	4.99%	13.86%	
2008	174,252,640	1,914,500	1.10%	172,338,140	8.43%	15.23%	60,969,530	347,530	0.57%	60,622,000	7.81%	24.69%	
2009	175,517,905	1,108,305	0.63%	174,409,600	0.09%	16.62%	62,051,760	1,046,215	1.69%	61,005,545	0.06%	25.48%	
2010	175,289,100	1,642,960	0.94%	173,646,140	-1.07%	16.11%	61,418,550	1,025,165	1.67%	60,393,385	-2.67%	24.22%	
2011	177,675,415	1,090,290	0.61%	176,585,125	0.74%	18.07%	62,723,705	598,680	0.95%	62,125,025	1.15%	27.78%	
2012	179,981,445	1,548,245	0.86%	178,433,200	0.43%	19.31%	65,368,630	1,766,855	2.70%	63,601,775	1.40%	30.82%	
2013	236,398,595	2,319,690	0.98%	234,078,905	30.06%	56.51%	70,955,805	4,410,695	6.22%	66,545,110	1.80%	36.88%	
2014	241,135,015	3,096,405	1.28%	238,038,610	0.69%	59.16%	69,179,240	1,735,300	2.51%	67,443,940	-4.95%	38.72%	
Rate Ann%chg	4.89%			Resid & Rec. w/o growth			4.19%			C & I w/o growth			1.54%

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	Value Exclud. Growth		
2004	55,744,425	28,622,000	84,366,425	1,194,180	1.42%	83,172,245	--	--
2005	64,967,120	28,746,350	93,713,470	2,818,720	3.01%	90,894,750	7.74%	7.74%
2006	68,350,205	28,890,780	97,240,985	1,626,655	1.67%	95,614,330	2.03%	13.33%
2007	84,129,070	31,712,665	115,841,735	1,812,675	1.56%	114,029,060	17.26%	35.16%
2008	95,159,460	32,089,935	127,249,395	2,245,635	1.76%	125,003,760	7.91%	48.17%
2009	95,831,270	35,477,365	131,308,635	2,613,500	1.99%	128,695,135	1.14%	52.54%
2010	89,361,385	36,838,185	126,199,570	2,266,160	1.80%	123,933,410	-5.62%	46.90%
2011	92,017,420	40,714,400	132,731,820	2,662,800	2.01%	130,069,020	3.07%	54.17%
2012	92,884,710	40,529,705	133,414,415	3,603,480	2.70%	129,810,935	-2.20%	53.87%
2013	49,817,845	31,734,860	81,552,705	2,712,930	3.33%	78,839,775	-40.91%	-6.55%
2014	51,082,390	35,003,815	86,086,205	1,841,050	2.14%	84,245,155	3.30%	-0.14%
Rate Ann%chg	-0.87%	2.03%	0.20%	Ag Imprv+Site w/o growth			-0.63%	

(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.

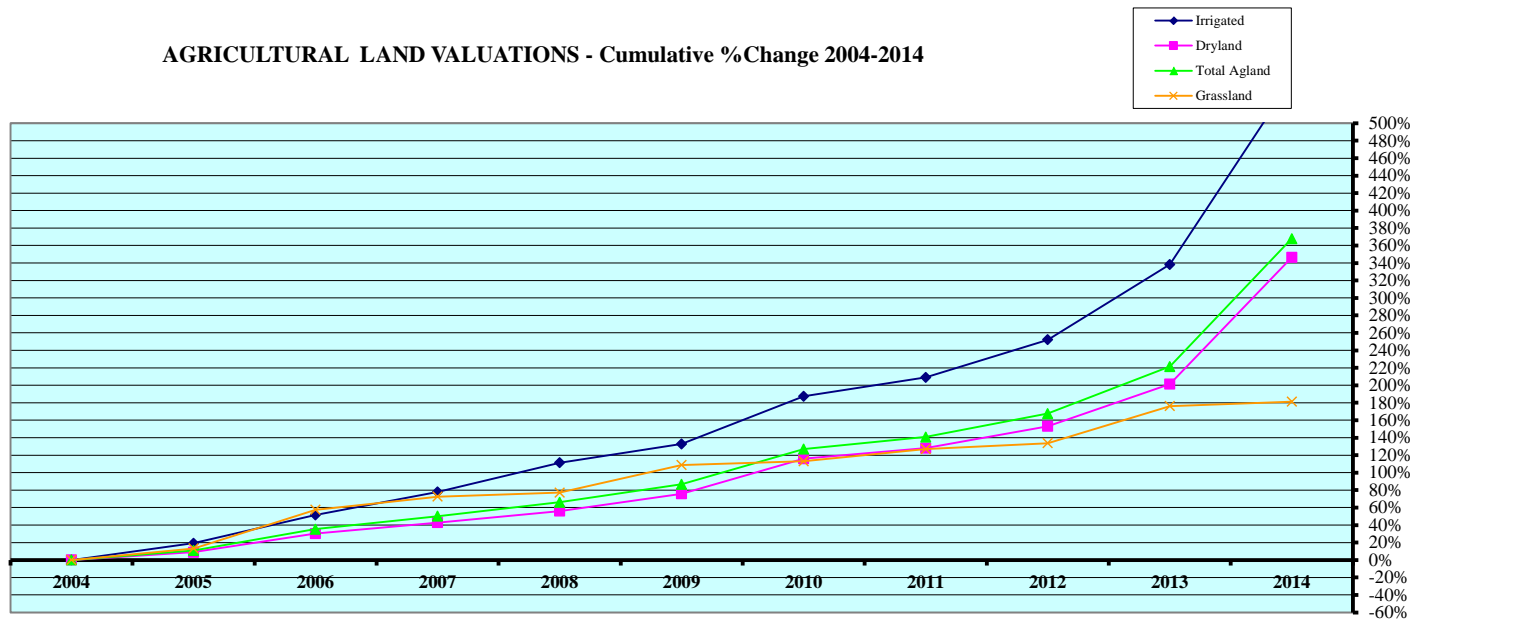
Sources:
Value; 2004 - 2014 CTL
Growth Value; 2004-2014 Abstract of Asmnt Rpt.

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

Cnty# 90
County WAYNE

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	40,896,575	--	--	--	204,531,495	--	--	--	16,500,670	--	--	--
2005	48,733,575	7,837,000	19.16%	19.16%	222,707,765	18,176,270	8.89%	8.89%	18,670,205	2,169,535	13.15%	13.15%
2006	61,975,815	13,242,240	27.17%	51.54%	266,363,215	43,655,450	19.60%	30.23%	25,988,450	7,318,245	39.20%	57.50%
2007	72,759,775	10,783,960	17.40%	77.91%	292,240,455	25,877,240	9.72%	42.88%	28,462,940	2,474,490	9.52%	72.50%
2008	86,429,235	13,669,460	18.79%	111.34%	319,218,050	26,977,595	9.23%	56.07%	29,224,905	761,965	2.68%	77.11%
2009	95,167,900	8,738,665	10.11%	132.70%	359,418,210	40,200,160	12.59%	75.73%	34,450,300	5,225,395	17.88%	108.78%
2010	117,551,520	22,383,620	23.52%	187.44%	441,650,885	82,232,675	22.88%	115.93%	35,137,415	687,115	1.99%	112.95%
2011	126,375,960	8,824,440	7.51%	209.01%	466,495,195	24,844,310	5.63%	128.08%	37,458,470	2,321,055	6.61%	127.01%
2012	143,993,920	17,617,960	13.94%	252.09%	517,627,670	51,132,475	10.96%	153.08%	38,574,505	1,116,035	2.98%	133.78%
2013	179,217,810	35,223,890	24.46%	338.22%	616,518,985	98,891,315	19.10%	201.43%	45,581,205	7,006,700	18.16%	176.24%
2014	265,660,530	86,442,720	48.23%	549.59%	913,084,385	296,565,400	48.10%	346.43%	46,430,235	849,030	1.86%	181.38%

Rate Ann.%chg: Irrigated **20.58%** Dryland **16.14%** Grassland **10.90%**

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	214,240	--	--	--	0	--	--	--	262,142,980	--	--	--
2005	284,380	70,140	32.74%	32.74%	0	0			290,395,925	28,252,945	10.78%	10.78%
2006	284,695	315	0.11%	32.89%	0	0			354,612,175	64,216,250	22.11%	35.27%
2007	355,425	70,730	24.84%	65.90%	0	0			393,818,595	39,206,420	11.06%	50.23%
2008	342,080	-13,345	-3.75%	59.67%	0	0			435,214,270	41,395,675	10.51%	66.02%
2009	336,960	-5,120	-1.50%	57.28%	0	0			489,373,370	54,159,100	12.44%	86.68%
2010	643,575	306,615	90.99%	200.40%	0	0			594,983,395	105,610,025	21.58%	126.97%
2011	870,315	226,740	35.23%	306.23%	0	0			631,199,940	36,216,545	6.09%	140.78%
2012	1,206,370	336,055	38.61%	463.09%	0	0			701,402,465	70,202,525	11.12%	167.56%
2013	1,247,755	41,385	3.43%	482.41%	0	0			842,565,755	141,163,290	20.13%	221.41%
2014	1,245,330	-2,425	-0.19%	481.28%	80,450	80,450			1,226,500,930	383,935,175	45.57%	367.87%

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Rate Ann.%chg: Total Agric Land **16.68%**

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	40,737,405	32,430	1,256			204,491,475	201,720	1,014			16,491,140	28,199	585		
2005	48,437,365	35,083	1,381	9.91%	9.91%	222,974,220	199,769	1,116	10.10%	10.10%	18,671,200	27,714	674	15.20%	15.20%
2006	61,975,815	36,747	1,687	22.16%	34.26%	267,835,115	196,418	1,364	22.17%	34.51%	24,613,555	29,312	840	24.64%	43.59%
2007	72,739,345	38,849	1,872	11.02%	49.05%	292,185,470	193,045	1,514	11.00%	49.31%	28,520,205	29,721	960	14.28%	64.09%
2008	84,862,520	41,266	2,056	9.83%	63.71%	318,713,045	191,486	1,664	9.97%	64.19%	30,273,655	28,815	1,051	9.48%	79.65%
2009	94,673,515	43,694	2,167	5.36%	72.49%	360,050,150	189,378	1,901	14.23%	87.55%	34,499,955	28,037	1,231	17.12%	110.41%
2010	117,816,145	44,955	2,621	20.95%	108.63%	441,984,715	191,362	2,310	21.48%	127.84%	34,952,290	24,346	1,436	16.67%	145.49%
2011	126,368,070	45,528	2,776	5.91%	120.96%	466,378,070	190,431	2,449	6.03%	141.59%	37,566,845	24,587	1,528	6.43%	161.27%
2012	142,881,245	46,330	3,084	11.11%	145.51%	517,980,150	190,652	2,717	10.94%	168.01%	38,935,885	23,301	1,671	9.37%	185.74%
2013	179,221,530	48,554	3,691	19.69%	193.84%	616,764,935	189,061	3,262	20.07%	221.80%	45,850,980	22,741	2,016	20.66%	244.77%
2014	265,667,845	48,518	5,476	48.34%	335.90%	913,342,090	190,107	4,804	47.27%	373.93%	46,440,925	21,624	2,148	6.52%	267.24%

Rate Annual %chg Average Value/Acre: 15.86%

16.83%

13.89%

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	214,595	2,859	75			0	0				261,934,615	265,209	988		
2005	284,380	2,844	100	33.25%	33.25%	0	0				290,367,165	265,410	1,094	10.77%	10.77%
2006	284,765	2,848	100	0.00%	33.25%	0	0				354,709,250	265,324	1,337	22.20%	35.36%
2007	355,650	2,844	125	25.04%	66.62%	0	0				393,800,670	264,458	1,489	11.38%	50.77%
2008	349,260	2,793	125	0.00%	66.62%	0	0				434,198,480	264,359	1,642	10.30%	66.30%
2009	335,725	1,679	200	59.93%	166.47%	0	0				489,559,345	262,787	1,863	13.42%	88.62%
2010	643,615	2,145	300	50.03%	299.77%	0	0				595,396,765	262,808	2,266	21.61%	129.38%
2011	859,505	2,149	400	33.32%	432.99%	0	0				631,172,490	262,695	2,403	6.05%	143.27%
2012	1,206,345	2,413	500	25.00%	566.25%	0	0				701,003,625	262,695	2,669	11.06%	170.19%
2013	1,217,975	2,436	500	0.00%	566.25%	0	0				843,055,420	262,791	3,208	20.22%	224.82%
2014	1,235,065	2,470	500	0.00%	566.24%	0	0				1,226,685,925	262,719	4,669	45.54%	372.76%

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WAYNE

Rate Annual %chg Average Value/Acre: 16.81%

(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

