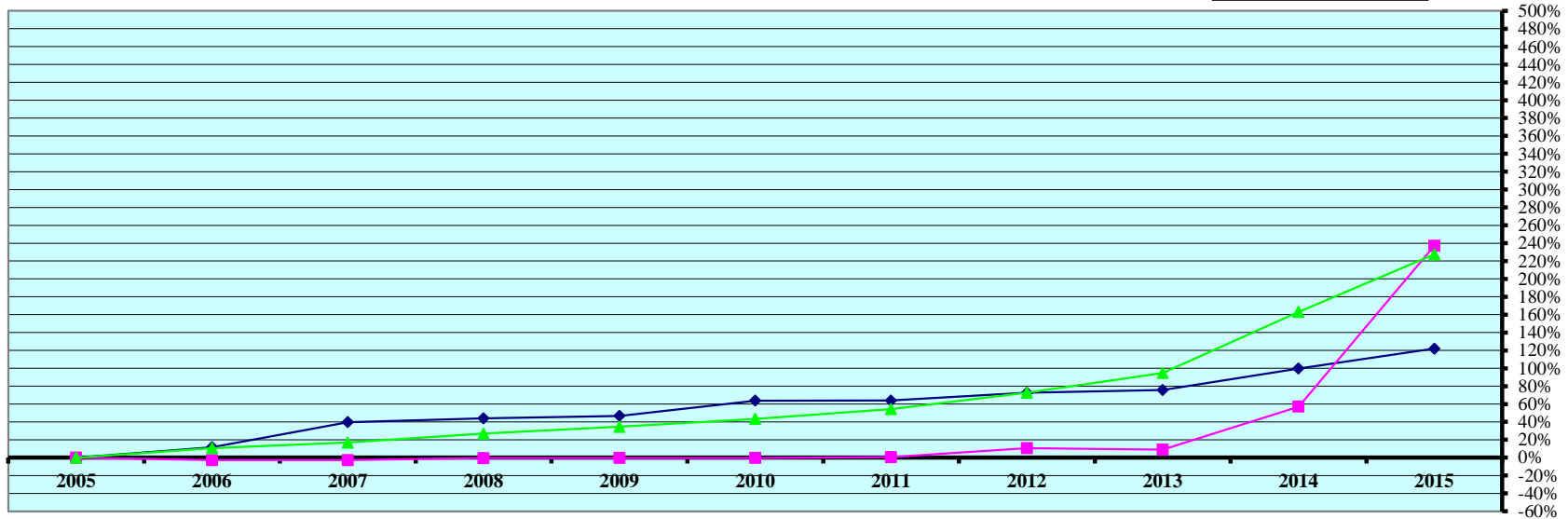


REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



| 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 |
| 2005 | 5,238,245 | -- | -- | -- | 905,420 | -- | -- | -- | 139,245,990 | -- | -- | -- |
| 2006 | 5,849,556 | 611,311 | 11.67% | 11.67% | 880,255 | -25,165 | -2.78% | -2.78% | 153,890,790 | 14,644,800 | 10.52% | 10.52% |
| 2007 | 7,312,040 | 1,462,484 | 25.00% | 39.59% | 880,250 | -5 | 0.00% | -2.78% | 162,655,695 | 8,764,905 | 5.70% | 16.81% |
| 2008 | 7,534,095 | 222,055 | 3.04% | 43.83% | 900,735 | 20,485 | 2.33% | -0.52% | 176,626,225 | 13,970,530 | 8.59% | 26.84% |
| 2009 | 7,679,905 | 145,810 | 1.94% | 46.61% | 901,980 | 1,245 | 0.14% | -0.38% | 187,299,385 | 10,673,160 | 6.04% | 34.51% |
| 2010 | 8,580,939 | 901,034 | 11.73% | 63.81% | 901,605 | -375 | -0.04% | -0.42% | 199,469,845 | 12,170,460 | 6.50% | 43.25% |
| 2011 | 8,587,939 | 7,000 | 0.08% | 63.95% | 910,495 | 8,890 | 0.99% | 0.56% | 214,664,535 | 15,194,690 | 7.62% | 54.16% |
| 2012 | 9,039,119 | 451,180 | 5.25% | 72.56% | 1,000,825 | 90,330 | 9.92% | 10.54% | 240,231,495 | 25,566,960 | 11.91% | 72.52% |
| 2013 | 9,204,288 | 165,169 | 1.83% | 75.71% | 985,650 | -15,175 | -1.52% | 8.86% | 270,908,715 | 30,677,220 | 12.77% | 94.55% |
| 2014 | 10,462,768 | 1,258,480 | 13.67% | 99.74% | 1,422,410 | 436,760 | 44.31% | 57.10% | 366,225,315 | 95,316,600 | 35.18% | 163.01% |
| 2015 | 11,627,169 | 1,164,401 | 11.13% | 121.97% | 3,052,440 | 1,630,030 | 114.60% | 237.13% | 456,242,300 | 90,016,985 | 24.58% | 227.65% |

Rate Annual %chg: Residential & Recreational **8.30%**

Commercial & Industrial **12.92%**

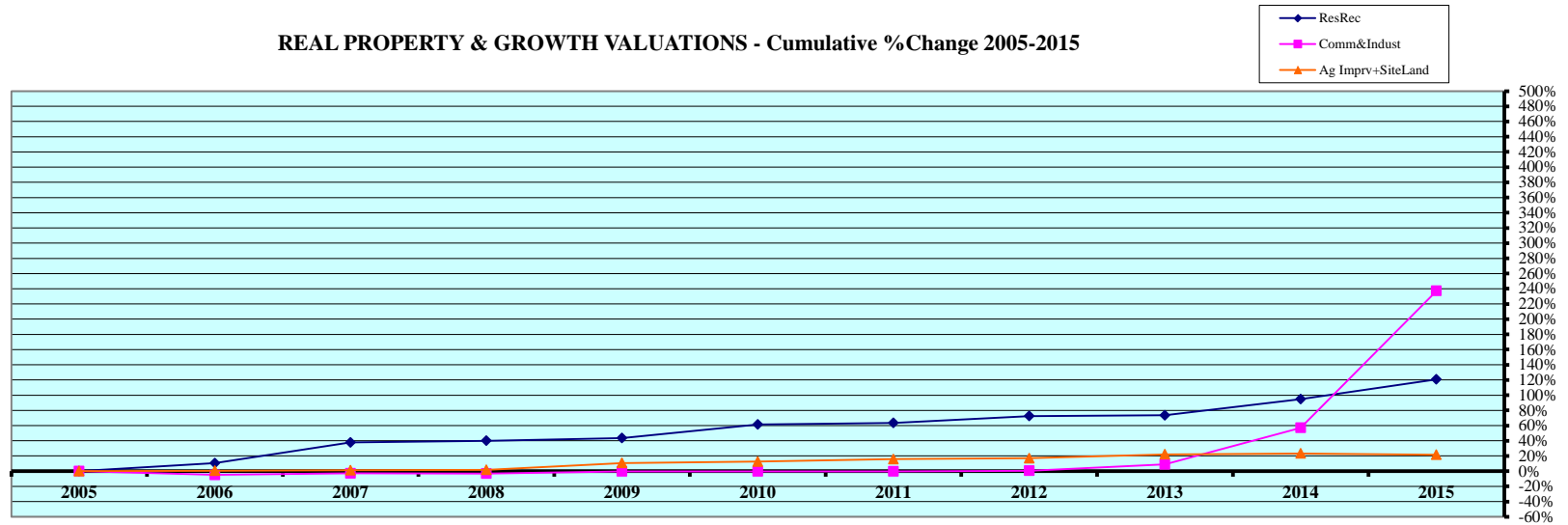
Agricultural Land **12.60%**

Cnty# **92**
County **WHEELER**

CHART 1 EXHIBIT 92B 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 2005-2015



| 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 | | |
| 2005 | 5,238,245 | 101,481 | 1.94% | 5,136,764 | -- | -- | 905,420 | 183,500 | 20.27% | 721,920 | -- | -- | | |
| 2006 | 5,849,556 | 57,078 | 0.98% | 5,792,478 | 10.58% | 10.58% | 880,255 | 18,949 | 2.15% | 861,306 | -4.87% | -4.87% | | |
| 2007 | 7,312,040 | 95,910 | 1.31% | 7,216,130 | 23.36% | 37.76% | 880,250 | 0 | 0.00% | 880,250 | 0.00% | -2.78% | | |
| 2008 | 7,534,095 | 201,765 | 2.68% | 7,332,330 | 0.28% | 39.98% | 900,735 | 25,680 | 2.85% | 875,055 | -0.59% | -3.35% | | |
| 2009 | 7,679,905 | 160,410 | 2.09% | 7,519,495 | -0.19% | 43.55% | 901,980 | 0 | 0.00% | 901,980 | 0.14% | -0.38% | | |
| 2010 | 8,580,939 | 124,195 | 1.45% | 8,456,744 | 10.12% | 61.44% | 901,605 | 0 | 0.00% | 901,605 | -0.04% | -0.42% | | |
| 2011 | 8,587,939 | 26,775 | 0.31% | 8,561,164 | -0.23% | 63.44% | 910,495 | 7,195 | 0.79% | 903,300 | 0.19% | -0.23% | | |
| 2012 | 9,039,119 | 0 | 0.00% | 9,039,119 | 5.25% | 72.56% | 1,000,825 | 90,330 | 9.03% | 910,495 | 0.00% | 0.56% | | |
| 2013 | 9,204,288 | 119,854 | 1.30% | 9,084,434 | 0.50% | 73.43% | 985,650 | 0 | 0.00% | 985,650 | -1.52% | 8.86% | | |
| 2014 | 10,462,768 | 262,665 | 2.51% | 10,200,103 | 10.82% | 94.72% | 1,422,410 | 0 | 0.00% | 1,422,410 | 44.31% | 57.10% | | |
| 2015 | 11,627,169 | 56,630 | 0.49% | 11,570,539 | 10.59% | 120.89% | 3,052,440 | 0 | 0.00% | 3,052,440 | 114.60% | 237.13% | | |
| Rate Ann%chg | 8.30% | | | Resid & Rec. w/o growth | | | 7.11% | | | C & I w/o growth | | | 15.22% | |

| 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 | | |
| 2005 | 7,005,005 | 21,629,152 | 28,634,157 | 655,985 | 2.29% | 27,978,172 | -- | -- |
| 2006 | 7,050,240 | 21,937,927 | 28,988,167 | 187,425 | 0.65% | 28,800,742 | 0.58% | 0.58% |
| 2007 | 7,188,620 | 22,052,182 | 29,240,802 | 271,770 | 0.93% | 28,969,032 | -0.07% | 1.17% |
| 2008 | 7,290,860 | 22,207,517 | 29,498,377 | 322,395 | 1.09% | 29,175,982 | -0.22% | 1.89% |
| 2009 | 7,632,730 | 24,594,972 | 32,227,702 | 496,775 | 1.54% | 31,730,927 | 7.57% | 10.81% |
| 2010 | 8,171,780 | 25,038,862 | 33,210,642 | 960,310 | 2.89% | 32,250,332 | 0.07% | 12.63% |
| 2011 | 8,225,660 | 25,352,172 | 33,577,832 | 428,865 | 1.28% | 33,148,967 | -0.19% | 15.77% |
| 2012 | 8,686,825 | 26,316,752 | 35,003,577 | 1,486,085 | 4.25% | 33,517,492 | -0.18% | 17.05% |
| 2013 | 8,903,445 | 26,636,378 | 35,539,823 | 565,911 | 1.59% | 34,973,912 | -0.08% | 22.14% |
| 2014 | 8,909,565 | 26,965,448 | 35,875,013 | 550,960 | 1.54% | 35,324,053 | -0.61% | 23.36% |
| 2015 | 13,240,885 | 23,310,815 | 36,551,700 | 1,743,775 | 4.77% | 34,807,925 | -2.97% | 21.56% |
| Rate Ann%chg | 6.57% | 0.75% | 2.47% | Ag Imprv+Site w/o growth | | | 0.39% | |

(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; 2005 - 2015 CTL

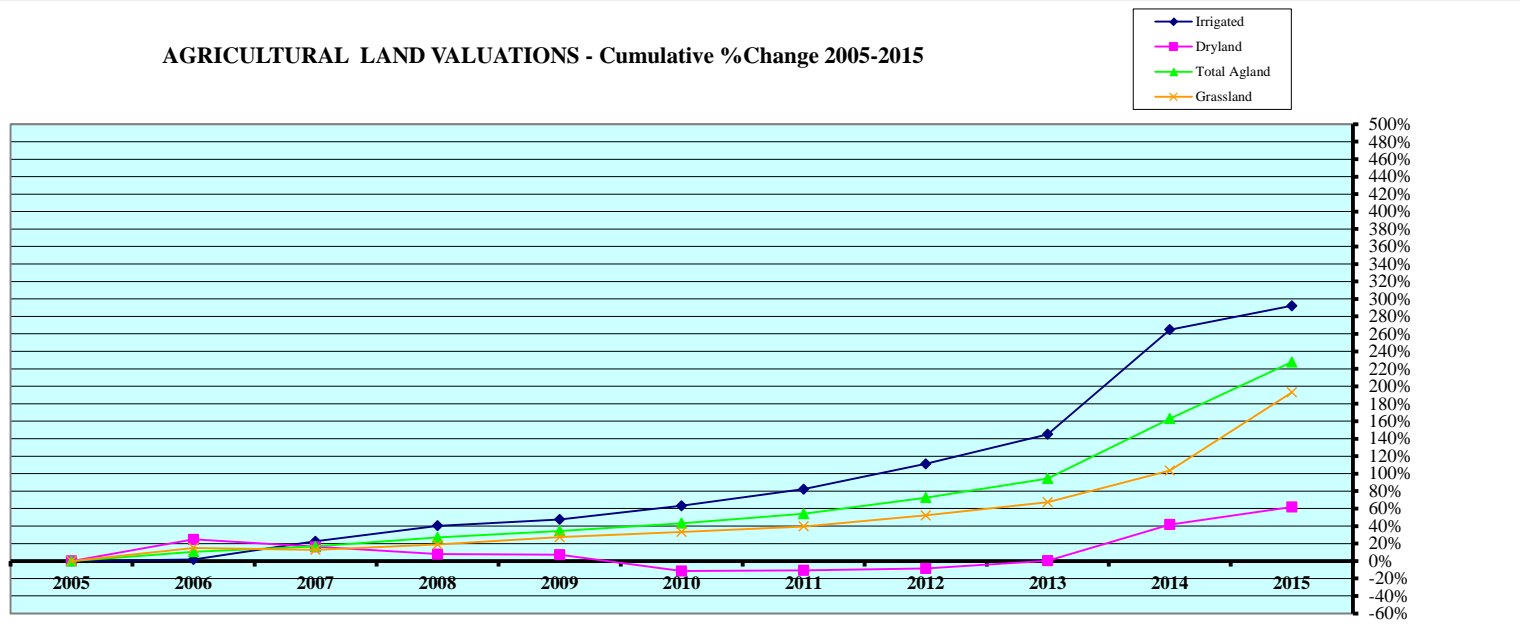
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2016

Cnty# 92
County WHEELER

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



| 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 |
| 2005 | 52,820,995 | -- | -- | -- | 4,744,845 | -- | -- | -- | 81,154,735 | -- | -- | -- |
| 2006 | 53,706,550 | 885,555 | 1.68% | 1.68% | 5,917,580 | 1,172,735 | 24.72% | 24.72% | 93,336,100 | 12,181,365 | 15.01% | 15.01% |
| 2007 | 64,670,895 | 10,964,345 | 20.42% | 22.43% | 5,514,570 | -403,010 | -6.81% | 16.22% | 91,513,575 | -1,822,525 | -1.95% | 12.76% |
| 2008 | 74,142,455 | 9,471,560 | 14.65% | 40.37% | 5,114,115 | -400,455 | -7.26% | 7.78% | 96,413,000 | 4,899,425 | 5.35% | 18.80% |
| 2009 | 77,885,630 | 3,743,175 | 5.05% | 47.45% | 5,085,775 | -28,340 | -0.55% | 7.19% | 103,334,210 | 6,921,210 | 7.18% | 27.33% |
| 2010 | 86,167,745 | 8,282,115 | 10.63% | 63.13% | 4,194,465 | -891,310 | -17.53% | -11.60% | 108,217,020 | 4,882,810 | 4.73% | 33.35% |
| 2011 | 96,237,830 | 10,070,085 | 11.69% | 82.20% | 4,236,785 | 42,320 | 1.01% | -10.71% | 113,298,440 | 5,081,420 | 4.70% | 39.61% |
| 2012 | 111,536,515 | 15,298,685 | 15.90% | 111.16% | 4,338,835 | 102,050 | 2.41% | -8.56% | 123,466,920 | 10,168,480 | 8.97% | 52.14% |
| 2013 | 129,457,395 | 17,920,880 | 16.07% | 145.09% | 4,762,475 | 423,640 | 9.76% | 0.37% | 135,690,465 | 12,223,545 | 9.90% | 67.20% |
| 2014 | 192,756,425 | 63,299,030 | 48.90% | 264.92% | 6,728,875 | 1,966,400 | 41.29% | 41.81% | 165,067,100 | 29,376,635 | 21.65% | 103.40% |
| 2015 | 207,083,970 | 14,327,545 | 7.43% | 292.05% | 7,678,130 | 949,255 | 14.11% | 61.82% | 237,882,465 | 72,815,365 | 44.11% | 193.12% |

Rate Ann.%chg: Irrigated **14.64%** Dryland **4.93%** Grassland **11.35%**

| 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 |
| 2005 | 525,415 | -- | -- | -- | 0 | -- | -- | -- | 139,245,990 | -- | -- | -- |
| 2006 | 930,560 | 405,145 | 77.11% | 77.11% | 0 | 0 | | | 153,890,790 | 14,644,800 | 10.52% | 10.52% |
| 2007 | 956,655 | 26,095 | 2.80% | 82.08% | 0 | 0 | | | 162,655,695 | 8,764,905 | 5.70% | 16.81% |
| 2008 | 956,655 | 0 | 0.00% | 82.08% | 0 | 0 | | | 176,626,225 | 13,970,530 | 8.59% | 26.84% |
| 2009 | 993,770 | 37,115 | 3.88% | 89.14% | 0 | 0 | | | 187,299,385 | 10,673,160 | 6.04% | 34.51% |
| 2010 | 890,615 | -103,155 | -10.38% | 69.51% | 0 | 0 | | | 199,469,845 | 12,170,460 | 6.50% | 43.25% |
| 2011 | 891,480 | 865 | 0.10% | 69.67% | 0 | 0 | | | 214,664,535 | 15,194,690 | 7.62% | 54.16% |
| 2012 | 889,225 | -2,255 | -0.25% | 69.24% | 0 | 0 | | | 240,231,495 | 25,566,960 | 11.91% | 72.52% |
| 2013 | 998,380 | 109,155 | 12.28% | 90.02% | 0 | 0 | | | 270,908,715 | 30,677,220 | 12.77% | 94.55% |
| 2014 | 1,672,915 | 674,535 | 67.56% | 218.40% | 0 | 0 | | | 366,225,315 | 95,316,600 | 35.18% | 163.01% |
| 2015 | 3,597,735 | 1,924,820 | 115.06% | 584.74% | 0 | 0 | | | 456,242,300 | 90,016,985 | 24.58% | 227.65% |

Cnty# **92**
County **WHEELER**

Rate Ann.%chg: Total Agric Land **12.60%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (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 |
| 2005 | 52,746,390 | 54,434 | 969 | | | 4,719,780 | 9,301 | 507 | | | 81,192,630 | 288,975 | 281 | | |
| 2006 | 53,141,915 | 54,837 | 969 | 0.01% | 0.01% | 6,021,680 | 9,150 | 658 | 29.69% | 29.69% | 93,492,260 | 288,694 | 324 | 15.26% | 15.26% |
| 2007 | 61,056,030 | 57,203 | 1,067 | 10.14% | 10.15% | 5,633,275 | 8,665 | 650 | -1.22% | 28.11% | 92,824,975 | 286,796 | 324 | -0.06% | 15.20% |
| 2008 | 74,037,390 | 60,462 | 1,225 | 14.72% | 26.37% | 5,115,740 | 7,823 | 654 | 0.59% | 28.86% | 96,437,985 | 284,384 | 339 | 4.77% | 20.69% |
| 2009 | 77,853,000 | 60,544 | 1,286 | 5.01% | 32.70% | 5,113,285 | 7,820 | 654 | 0.00% | 28.86% | 103,396,840 | 284,368 | 364 | 7.22% | 29.41% |
| 2010 | 85,931,385 | 60,617 | 1,418 | 10.24% | 46.30% | 4,331,010 | 6,328 | 684 | 4.67% | 34.87% | 108,247,730 | 286,824 | 377 | 3.80% | 34.32% |
| 2011 | 94,752,005 | 60,723 | 1,560 | 10.07% | 61.03% | 4,197,275 | 6,142 | 683 | -0.15% | 34.68% | 113,792,225 | 286,779 | 397 | 5.14% | 41.22% |
| 2012 | 111,720,355 | 62,500 | 1,788 | 14.56% | 84.47% | 4,338,835 | 6,011 | 722 | 5.62% | 42.25% | 123,825,745 | 285,121 | 434 | 9.45% | 54.57% |
| 2013 | 129,604,270 | 63,221 | 2,050 | 14.68% | 111.56% | 4,781,830 | 5,776 | 828 | 14.69% | 63.15% | 135,652,095 | 283,862 | 478 | 10.04% | 70.08% |
| 2014 | 192,567,175 | 63,688 | 3,024 | 47.49% | 212.04% | 6,838,715 | 5,749 | 1,190 | 43.69% | 134.42% | 165,044,485 | 283,419 | 582 | 21.86% | 107.26% |
| 2015 | 207,374,695 | 63,614 | 3,260 | 7.81% | 236.42% | 7,692,830 | 5,683 | 1,354 | 13.79% | 166.76% | 237,778,975 | 283,449 | 839 | 44.05% | 198.57% |

Rate Annual %chg Average Value/Acre: 12.90%

10.31%

11.56%

| 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 |
| 2005 | 525,415 | 8,721 | 60 | | | 0 | 0 | | | | 139,184,215 | 361,431 | 385 | | |
| 2006 | 930,560 | 8,721 | 107 | 77.11% | 77.11% | 0 | 0 | | | | 153,586,415 | 361,402 | 425 | 10.36% | 10.36% |
| 2007 | 930,560 | 8,721 | 107 | 0.00% | 77.11% | 0 | 0 | | | | 160,444,840 | 361,385 | 444 | 4.47% | 15.29% |
| 2008 | 956,655 | 8,721 | 110 | 2.80% | 82.08% | 0 | 0 | | | | 176,547,770 | 361,391 | 489 | 10.03% | 26.86% |
| 2009 | 998,500 | 8,719 | 115 | 4.39% | 90.07% | 0 | 0 | | | | 187,361,625 | 361,451 | 518 | 6.11% | 34.61% |
| 2010 | 887,435 | 7,561 | 117 | 2.49% | 94.80% | 0 | 0 | | | | 199,397,560 | 361,330 | 552 | 6.46% | 43.30% |
| 2011 | 890,540 | 7,592 | 117 | -0.05% | 94.70% | 0 | 0 | | | | 213,632,045 | 361,236 | 591 | 7.17% | 53.57% |
| 2012 | 891,780 | 7,592 | 117 | 0.14% | 94.97% | 0 | 0 | | | | 240,776,715 | 361,224 | 667 | 12.71% | 73.09% |
| 2013 | 998,380 | 7,571 | 132 | 12.25% | 118.86% | 0 | 0 | | | | 271,036,575 | 360,430 | 752 | 12.82% | 95.27% |
| 2014 | 1,672,915 | 7,571 | 221 | 67.56% | 266.73% | 0 | 0 | | | | 366,123,290 | 360,427 | 1,016 | 35.08% | 163.78% |
| 2015 | 3,597,740 | 7,571 | 475 | 115.06% | 688.68% | 0 | 0 | | | | 456,444,240 | 360,317 | 1,267 | 24.71% | 228.96% |

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WHEELER

Rate Annual %chg Average Value/Acre: 12.65%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 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 |
|------------------------------------|---------------------------|---------------|-------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|----------|-------------|
| 818 | WHEELER | 24,798,357 | 597,796 | 91,161 | 10,876,134 | 3,052,440 | 0 | 751,035 | 456,242,300 | 13,240,885 | 23,310,815 | 0 | 532,960,923 |
| cnty sectorvalue % of total value: | | 4.65% | 0.11% | 0.02% | 2.04% | 0.57% | | 0.14% | 85.61% | 2.48% | 4.37% | | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 117 | BARTLETT | 342,183 | 0 | 0 | 2,173,284 | 455,275 | 0 | 0 | 0 | 0 | 0 | 0 | 2,970,742 |
| 14.30% | %sector of county sector | 1.38% | | | 19.98% | 14.92% | | | | | | | 0.56% |
| | %sector of municipality | 11.52% | | | 73.16% | 15.33% | | | | | | | 100.00% |
| 92 | ERICSON | 120,795 | 70,286 | 4,367 | 2,111,130 | 747,255 | 0 | 0 | 0 | 0 | 0 | 0 | 3,053,833 |
| 11.25% | %sector of county sector | 0.49% | 11.76% | 4.79% | 19.41% | 24.48% | | | | | | | 0.57% |
| | %sector of municipality | 3.96% | 2.30% | 0.14% | 69.13% | 24.47% | | | | | | | 100.00% |
| 209 Total Municipalities | | 462,978 | 70,286 | 4,367 | 4,284,414 | 1,202,530 | 0 | 0 | 0 | 0 | 0 | 0 | 6,024,575 |
| 25.55% | %all municip.sect of cnty | 1.87% | 11.76% | 4.79% | 39.39% | 39.40% | | | | | | | 1.13% |

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

| Cnty# | County |
|-------|---------|
| 92 | WHEELER |