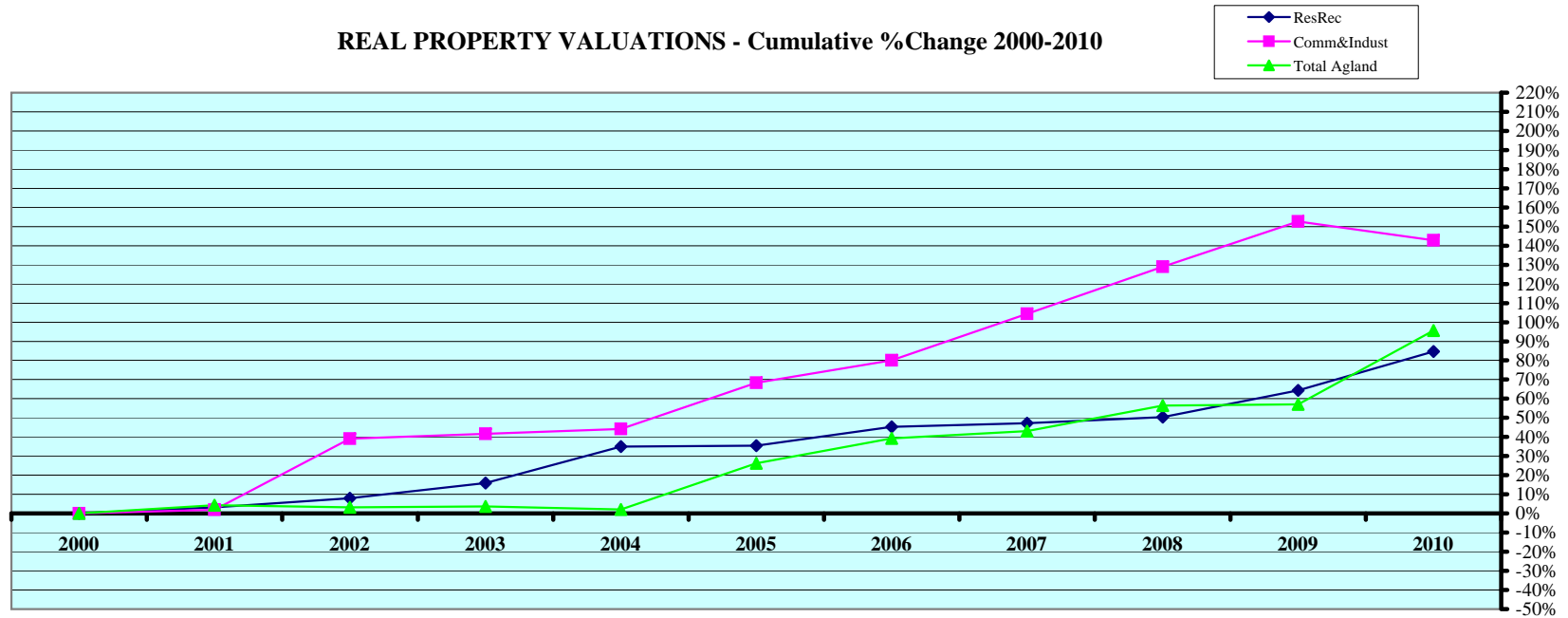


REAL PROPERTY VALUATIONS - Cumulative %Change 2000-2010



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
2000	114,956,525	--	--	--	26,039,396	--	--	--	116,821,640	--	--	--
2001	118,615,895	3,659,370	3.18%	3.18%	26,529,616	490,220	1.88%	1.88%	121,803,130	4,981,490	4.26%	4.26%
2002	124,204,845	5,588,950	4.71%	8.05%	36,213,525	9,683,909	36.50%	39.07%	120,486,035	-1,317,095	-1.08%	3.14%
2003	133,182,525	8,977,680	7.23%	15.85%	36,867,545	654,020	1.81%	41.58%	121,191,395	705,360	0.59%	3.74%
2004	155,155,485	21,972,960	16.50%	34.97%	37,563,360	695,815	1.89%	44.26%	119,187,035	-2,004,360	-1.65%	2.02%
2005	155,735,531	580,046	0.37%	35.47%	43,833,710	6,270,350	16.69%	68.34%	147,430,405	28,243,370	23.70%	26.20%
2006	166,977,750	11,242,219	7.22%	45.25%	46,879,845	3,046,135	6.95%	80.03%	162,760,880	15,330,475	10.40%	39.32%
2007	169,289,196	2,311,446	1.38%	47.26%	53,236,505	6,356,660	13.56%	104.45%	167,196,700	4,435,820	2.73%	43.12%
2008	172,779,405	3,490,209	2.06%	50.30%	59,625,763	6,389,258	12.00%	128.98%	182,802,120	15,605,420	9.33%	56.48%
2009	188,943,394	16,163,989	9.36%	64.36%	65,784,138	6,158,375	10.33%	152.63%	183,490,530	688,410	0.38%	57.07%
2010	212,216,347	23,272,953	12.32%	84.61%	63,226,330	-2,557,808	-3.89%	142.81%	228,555,280	45,064,750	24.56%	95.64%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

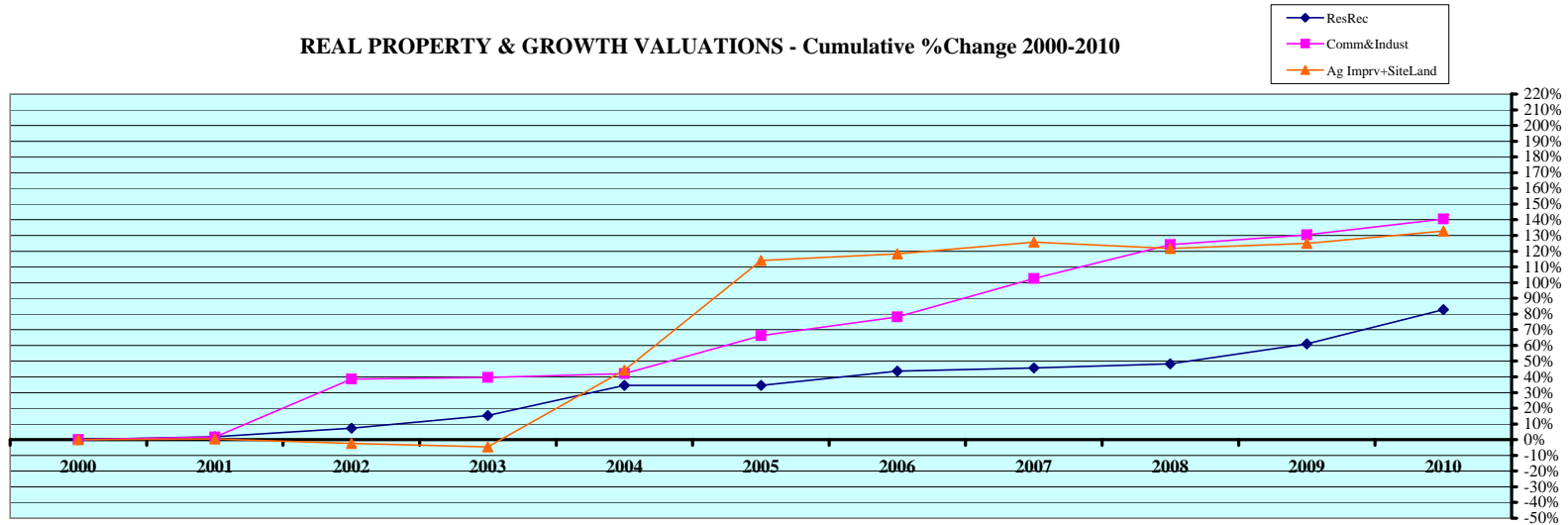
Agricultural Land

Cnty#
County

FL area

(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.
Source: 2000 - 2010 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2011

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2000-2010



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
2000	114,956,525	957,655	0.83%	113,998,870	--	--	26,039,396	800,920	3.08%	25,238,476	--	--
2001	118,615,895	1,413,179	1.19%	117,202,716	1.95%	1.95%	26,529,616	47,500	0.18%	26,482,116	1.70%	1.70%
2002	124,204,845	748,514	0.60%	123,456,331	4.08%	7.39%	36,213,525	152,000	0.42%	36,061,525	35.93%	38.49%
2003	133,182,525	513,955	0.39%	132,668,570	6.81%	15.41%	36,867,545	528,160	1.43%	36,339,385	0.35%	39.56%
2004	155,155,485	458,495	0.30%	154,696,990	16.15%	34.57%	37,563,360	570,460	1.52%	36,992,900	0.34%	42.07%
2005	155,735,531	1,002,220	0.64%	154,733,311	-0.27%	34.60%	43,833,710	551,980	1.26%	43,281,730	15.22%	66.22%
2006	166,977,750	1,807,243	1.08%	165,170,507	6.06%	43.68%	46,879,845	499,045	1.06%	46,380,800	5.81%	78.12%
2007	169,289,196	1,865,977	1.10%	167,423,219	0.27%	45.64%	53,236,505	503,930	0.95%	52,732,575	12.48%	102.51%
2008	172,779,405	2,291,503	1.33%	170,487,902	0.71%	48.31%	59,625,763	1,240,315	2.08%	58,385,448	9.67%	124.22%
2009	188,943,394	3,768,391	1.99%	185,175,003	7.17%	61.08%	65,784,138	5,772,977	8.78%	60,011,161	0.65%	130.46%
2010	212,216,347	2,097,470	0.99%	210,118,877	11.21%	82.78%	63,226,330	593,304	0.94%	62,633,026	-4.79%	140.53%
Rate Ann%chg	6.32%			Resid & Rec. w/o growth		5.41%	9.28%			C & I w/o growth		7.74%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2000	19,338,365	5,390,900	24,729,265	1,394,897	5.64%	23,334,368	--	--
2001	19,527,580	5,429,395	24,956,975	134,280	0.54%	24,822,695	0.38%	0.38%
2002	19,709,560	5,403,055	25,112,615	963,285	3.84%	24,149,330	-3.24%	-2.35%
2003	20,764,520	6,193,595	26,958,115	3,382,011	12.55%	23,576,104	-6.12%	-4.66%
2004	31,600,375	6,190,290	37,790,665	2,130,000	5.64%	35,660,665	32.28%	44.20%
2005	42,796,485	11,549,725	54,346,210	1,421,105	2.61%	52,925,105	40.05%	114.02%
2006	43,207,245	11,707,336	54,914,581	939,630	1.71%	53,974,951	-0.68%	118.26%
2007	44,299,040	11,860,927	56,159,967	354,125	0.63%	55,805,842	1.62%	125.67%
2008	45,133,346	12,101,262	57,234,608	2,411,125	4.21%	54,823,483	-2.38%	121.69%
2009	42,894,625	14,437,290	57,331,915	1,717,964	3.00%	55,613,951	-2.83%	124.89%
2010	44,140,870	14,997,935	59,138,805	1,575,543	2.66%	57,563,262	0.40%	132.77%
Rate Ann%chg	8.60%	10.77%	9.11%	Ag Imprv+Site w/o growth		5.95%		

(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 Prop Growth = value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

Sources:
Value; 2000 - 2010 CTL
Growth Value; 2000-2010 Abstract of Asmnt Rpt.

NE Dept. of Revenue Property Assessment Division
Prepared as of 03/01/2011

Cnty# 23
County DAWES

FL area 1

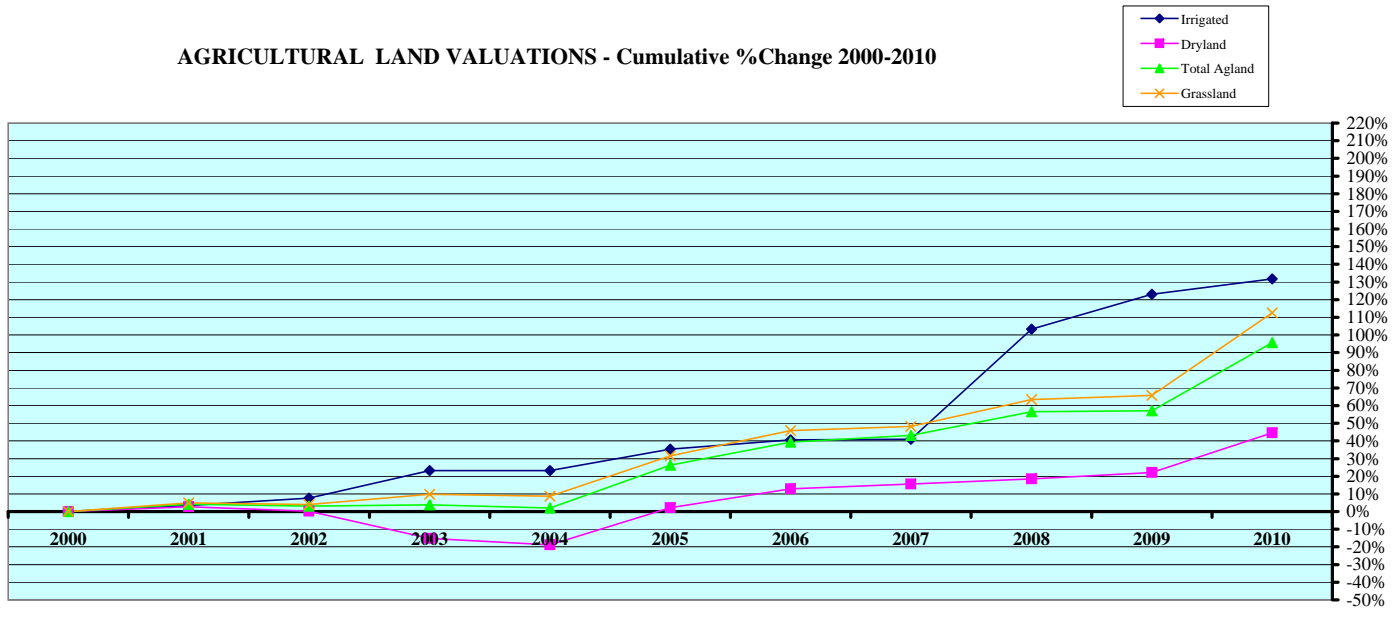
CHART 2

EXHIBIT

23B

Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2000-2010



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
2000	3,663,045	--	--	--	30,343,910	--	--	--	82,759,475	--	--	--
2001	3,786,915	123,870	3.38%	3.38%	31,197,505	853,595	2.81%	2.81%	86,760,055	4,000,580	4.83%	4.83%
2002	3,944,590	157,675	4.16%	7.69%	30,387,535	-809,970	-2.60%	0.14%	86,094,835	-665,220	-0.77%	4.03%
2003	4,511,020	566,430	14.36%	23.15%	25,740,070	-4,647,465	-15.29%	-15.17%	90,828,130	4,733,295	5.50%	9.75%
2004	4,511,020	0	0.00%	23.15%	24,609,540	-1,130,530	-4.39%	-18.90%	89,954,305	-873,825	-0.96%	8.69%
2005	4,959,420	448,400	9.94%	35.39%	30,982,060	6,372,520	25.89%	2.10%	108,837,395	18,883,090	20.99%	31.51%
2006	5,150,135	190,715	3.85%	40.60%	34,228,720	3,246,660	10.48%	12.80%	120,757,455	11,920,060	10.95%	45.91%
2007	5,163,460	13,325	0.26%	40.96%	35,058,570	829,850	2.42%	15.54%	122,705,790	1,948,335	1.61%	48.27%
2008	7,447,350	2,283,890	44.23%	103.31%	35,956,625	898,055	2.56%	18.50%	135,284,885	12,579,095	10.25%	63.47%
2009	8,170,150	722,800	9.71%	123.04%	37,069,585	1,112,960	3.10%	22.16%	137,136,950	1,852,065	1.37%	65.71%
2010	8,488,365	318,215	3.89%	131.73%	43,887,355	6,817,770	18.39%	44.63%	175,926,540	38,789,590	28.29%	112.58%

Rate Ann.%chg: Irrigated **8.77%** Dryland **3.76%** Grassland **7.83%**

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
2000	--	--	--	--	55,210	--	--	--	116,821,640	--	--	--
2001	--	--	--	--	58,655	3,445	6.24%	6.24%	121,803,130	4,981,490	4.26%	4.26%
2002	--	--	--	--	59,075	420	0.72%	7.00%	120,486,035	-1,317,095	-1.08%	3.14%
2003	--	--	--	--	0	n/a	n/a	-100.00%	121,191,395	705,360	0.59%	3.74%
2004	112,170	n/a	n/a	--	0	0	--	-100.00%	119,187,035	-2,004,360	-1.65%	2.02%
2005	112,315	145	0.13%	n/a	2,539,215	2,539,215	--	n/a	147,430,405	28,243,370	23.70%	26.20%
2006	111,855	-460	-0.41%	-0.41%	2,512,715	-26,500	-1.04%	-1.04%	162,760,880	15,330,475	10.40%	39.32%
2007	112,115	260	0.23%	-0.18%	4,156,765	1,644,050	65.43%	63.70%	167,196,700	4,435,820	2.73%	43.12%
2008	112,115	0	0.00%	-0.18%	4,001,145	-155,620	-3.74%	57.57%	182,802,120	15,605,420	9.33%	56.48%
2009	168,355	56,240	50.16%	49.90%	945,490	-3,055,655	-76.37%	-62.76%	183,490,530	688,410	0.38%	57.07%
2010	168,415	60	0.04%	49.95%	84,605	-860,885	-91.05%	-96.67%	228,555,280	45,064,750	24.56%	95.64%

Rate Ann.%chg: Total Agric Land **6.94%**
 Cnty# **23** FL area **1**
 County **DAWES**

(1) Prior to 2003, waste land data was reported with other agland due to CTL reporting form structure; Beginning 2003 waste land isolated from other agland.
 Source: 2000 - 2010 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2011

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2000-2010 (from Abstracts)⁽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
2000	3,678,875	11,303	325	--	--	30,709,285	118,575	259	--	--	82,533,835	621,164	133	--	--
2001	3,721,100	11,440	325	0.00%	0.00%	31,285,375	121,444	258	-0.39%	-0.39%	86,476,245	654,634	132	-0.75%	-0.75%
2002	3,938,265	12,078	326	0.31%	0.31%	30,480,770	120,938	252	-2.33%	-2.70%	86,596,370	657,177	132	0.00%	-0.75%
2003	4,455,720	12,059	369	13.19%	13.54%	27,685,300	120,374	230	-8.73%	-11.20%	98,031,700	655,316	150	13.64%	12.78%
2004	4,338,725	11,966	363	-1.74%	11.57%	24,707,480	119,771	206	-10.31%	-20.35%	89,911,115	654,263	137	-8.38%	3.33%
2005	4,959,420	12,670	391	7.95%	20.44%	31,262,785	119,402	262	26.92%	1.09%	112,521,760	655,463	172	24.92%	29.07%
2006	5,150,135	12,670	406	3.85%	25.07%	34,746,460	119,045	292	11.48%	12.69%	121,267,265	653,221	186	8.14%	39.58%
2007	5,163,460	12,670	408	0.26%	25.39%	35,218,160	117,162	301	2.99%	16.06%	123,434,895	652,849	189	1.85%	42.16%
2008	7,513,580	17,117	439	7.71%	35.06%	35,965,480	115,573	311	3.53%	20.15%	135,365,020	648,730	209	10.36%	56.89%
2009	8,170,150	17,089	478	8.92%	47.11%	37,202,725	115,374	322	3.62%	24.50%	137,029,825	649,658	211	1.09%	58.59%
2010	8,457,695	17,303	489	2.24%	50.40%	43,997,525	114,985	383	18.67%	47.74%	175,955,585	650,375	271	28.27%	103.42%

Rate Ann.%chg Average Value/Acre: 4.17%

4.43%

8.21%

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
2000						56,070	5,301	11			116,978,065	756,343	155	--	--
2001						58,640	5,629	10	-9.09%		121,541,360	793,147	153	-1.29%	-1.29%
2002						60,885	5,646	11	10.00%		121,076,290	795,838	152	-0.65%	-1.94%
2003						112,175	5,609	20	81.82%		130,284,895	793,357	164	7.89%	5.81%
2004	111,665	5,583	20	n/a	n/a	5,204,770	5,837	892	n/a	n/a	124,273,755	797,420	156	-4.97%	0.55%
2005	112,315	5,616	20	0.00%	n/a	2,384,710	3,178	750	-15.86%	n/a	151,240,990	796,329	190	21.87%	22.53%
2006	112,315	5,616	20	0.00%	n/a	2,533,450	3,421	741	-1.28%	n/a	163,809,625	793,973	206	8.63%	33.11%
2007	111,995	5,600	20	0.00%	n/a	4,204,825	5,413	777	4.89%	n/a	168,133,335	793,693	212	2.68%	36.67%
2008	112,115	5,606	20	0.00%	n/a	4,008,650	5,243	765	-1.58%	n/a	182,964,845	792,269	231	9.02%	48.99%
2009	168,355	5,612	30	49.98%	n/a	900,970	1,224	736	-3.72%	n/a	183,472,025	788,958	233	0.70%	50.03%
2010	168,415	5,614	30	0.00%	n/a	811,235	1,034	785	6.60%	n/a	229,390,455	789,311	291	24.97%	87.50%

23
DAWES

FL area 1

Rate Ann. %chg Average Value/Acre: 6.49%

(1) Valuations on Abstracts vs CTL will vary due to different reporting dates. (2) Prior to 2003, waste land data was reported with other agland; Beginning 2003 waste land isolated from other agland

Source: 2000 - 2010 Abstracts Agland Assessment Level 1998 to 2006 = 80% ; 2007 & forward = 75% NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2011

