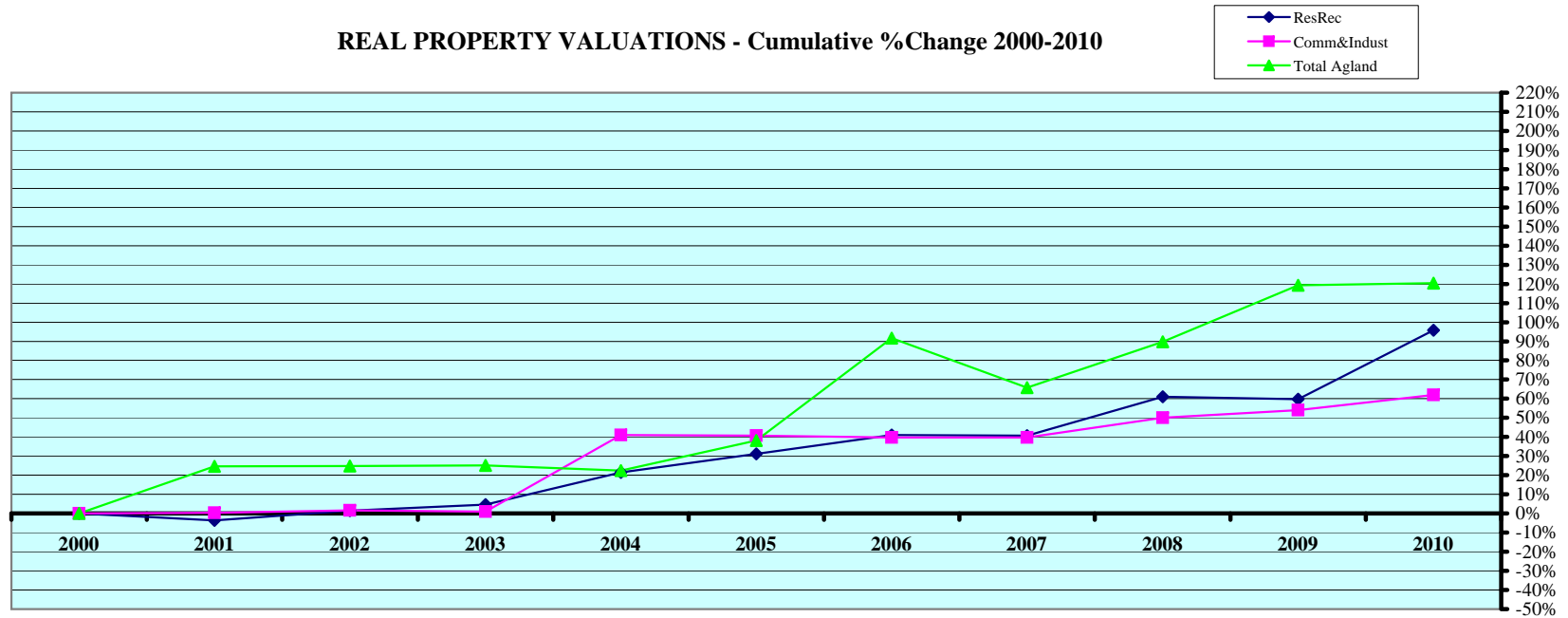


REAL PROPERTY VALUATIONS - Cumulative %Change 2000-2010



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	7,170,752	--	--	--	1,025,178	--	--	--	123,357,562	--	--	--
2001	6,914,484	-256,268	-3.57%	-3.57%	1,028,907	3,729	0.36%	0.36%	153,737,008	30,379,446	24.63%	24.63%
2002	7,279,164	364,680	5.27%	1.51%	1,042,512	13,605	1.32%	1.69%	153,961,367	224,359	0.15%	24.81%
2003	7,505,575	226,411	3.11%	4.67%	1,035,063	-7,449	-0.71%	0.96%	154,294,627	333,260	0.22%	25.08%
2004	8,707,854	1,202,279	16.02%	21.44%	1,445,171	410,108	39.62%	40.97%	150,992,576	-3,302,051	-2.14%	22.40%
2005	9,407,618	699,764	8.04%	31.19%	1,442,500	-2,671	-0.18%	40.71%	170,335,666	19,343,090	12.81%	38.08%
2006	10,109,750	702,132	7.46%	40.99%	1,432,544	-9,956	-0.69%	39.74%	236,392,479	66,056,813	38.78%	91.63%
2007	10,090,515	-19,235	-0.19%	40.72%	1,432,544	0	0.00%	39.74%	204,588,770	-31,803,709	-13.45%	65.85%
2008	11,551,681	1,461,166	14.48%	61.09%	1,538,929	106,385	7.43%	50.11%	234,186,510	29,597,740	14.47%	89.84%
2009	11,458,853	-92,828	-0.80%	59.80%	1,579,801	40,872	2.66%	54.10%	270,571,952	36,385,442	15.54%	119.34%
2010	14,035,727	2,576,874	22.49%	95.74%	1,660,176	80,375	5.09%	61.94%	271,986,459	1,414,507	0.52%	120.49%

Rate Annual %chg: Residential & Recreational 6.95%

Commercial & Industrial 4.94%

Agricultural Land 8.23%

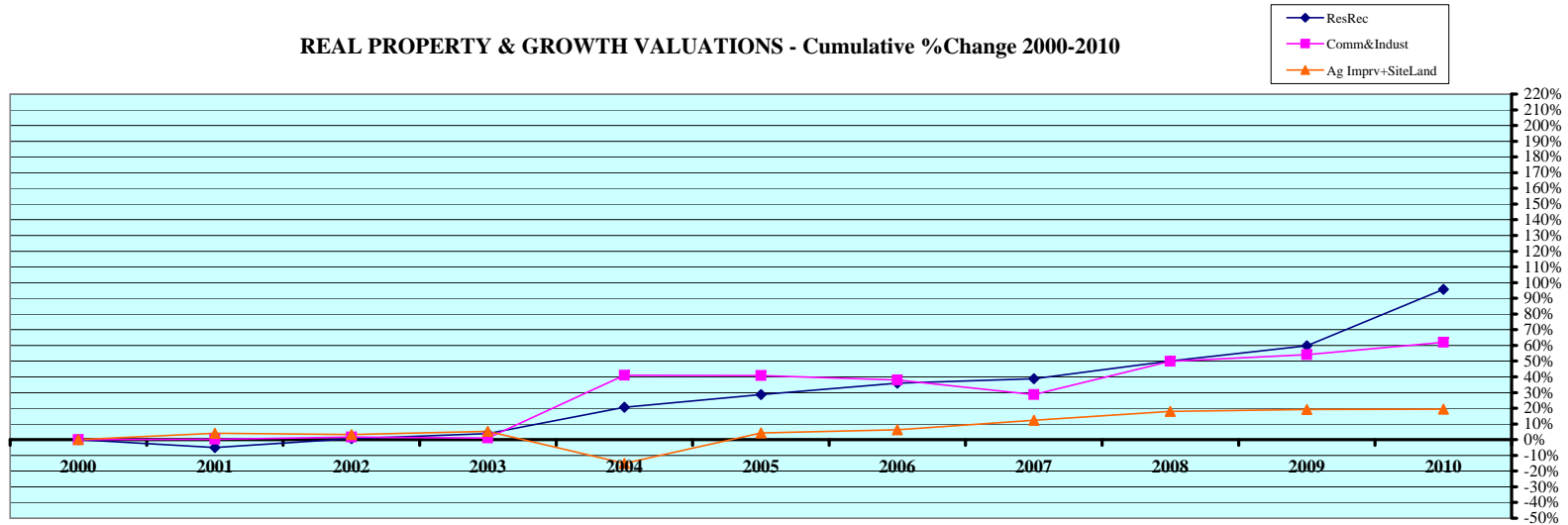
Cnty# 83
County SIOUX

FL area 1

CHART 1 EXHIBIT 83B 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.
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	7,170,752	183,004	2.55%	6,987,748	--	--	1,025,178	0	0.00%	1,025,178	--	--
2001	6,914,484	101,953	1.47%	6,812,531	-5.00%	-5.00%	1,028,907	251	0.02%	1,028,656	0.34%	0.34%
2002	7,279,164	58,351	0.80%	7,220,813	4.43%	0.70%	1,042,512	0	0.00%	1,042,512	1.32%	1.69%
2003	7,505,575	58,351	0.78%	7,447,224	2.31%	3.86%	1,035,063	0	0.00%	1,035,063	-0.71%	0.96%
2004	8,707,854	57,466	0.66%	8,650,388	15.25%	20.63%	1,445,171	0	0.00%	1,445,171	39.62%	40.97%
2005	9,407,618	174,571	1.86%	9,233,047	6.03%	28.76%	1,442,500	0	0.00%	1,442,500	-0.18%	40.71%
2006	10,109,750	355,650	3.52%	9,754,100	3.68%	36.03%	1,432,544	18,120	1.26%	1,414,424	-1.95%	37.97%
2007	10,090,515	138,715	1.37%	9,951,800	-1.56%	38.78%	1,432,544	113,475	7.92%	1,319,069	-7.92%	28.67%
2008	11,551,681	793,401	6.87%	10,758,280	6.62%	50.03%	1,538,929	3,319	0.22%	1,535,610	7.19%	49.79%
2009	11,458,853	0	0.00%	11,458,853	-0.80%	59.80%	1,579,801	0	0.00%	1,579,801	2.66%	54.10%
2010	14,035,727	0	0.00%	14,035,727	22.49%	95.74%	1,660,176	0	0.00%	1,660,176	5.09%	61.94%
Rate Ann%chg	6.95%			Resid & Rec. w/o growth		5.35%	4.94%			C & I w/o growth		4.55%

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	19,705,618	5,691,127	25,396,745	402,596	1.59%	24,994,149	--	--
2001	20,853,121	5,682,755	26,535,876	83,210	0.31%	26,452,666	4.16%	4.16%
2002	20,985,096	5,796,496	26,781,592	557,254	2.08%	26,224,338	-1.17%	3.26%
2003	21,106,079	6,195,134	27,301,213	557,254	2.04%	26,743,959	-0.14%	5.30%
2004	20,644,045	5,916,950	26,560,995	4,987,168	18.78%	21,573,827	-20.98%	-15.05%
2005	21,129,851	6,069,759	27,199,610	702,296	2.58%	26,497,314	-0.24%	4.33%
2006	21,407,102	6,323,252	27,730,354	720,442	2.60%	27,009,912	-0.70%	6.35%
2007	22,040,041	6,595,960	28,636,001	126,355	0.44%	28,509,646	2.81%	12.26%
2008	22,505,435	7,451,241	29,956,676	0	0.00%	29,956,676	4.61%	17.95%
2009	23,146,553	7,601,585	30,748,138	482,172	1.57%	30,265,966	1.03%	19.17%
2010	22,220,693	8,127,982	30,348,675	0	0.00%	30,348,675	-1.30%	19.50%
Rate Ann%chg	1.21%	3.63%	1.80%	Ag Imprv+Site w/o growth			-1.19%	

(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# 83
County SIOUX

FL area 1

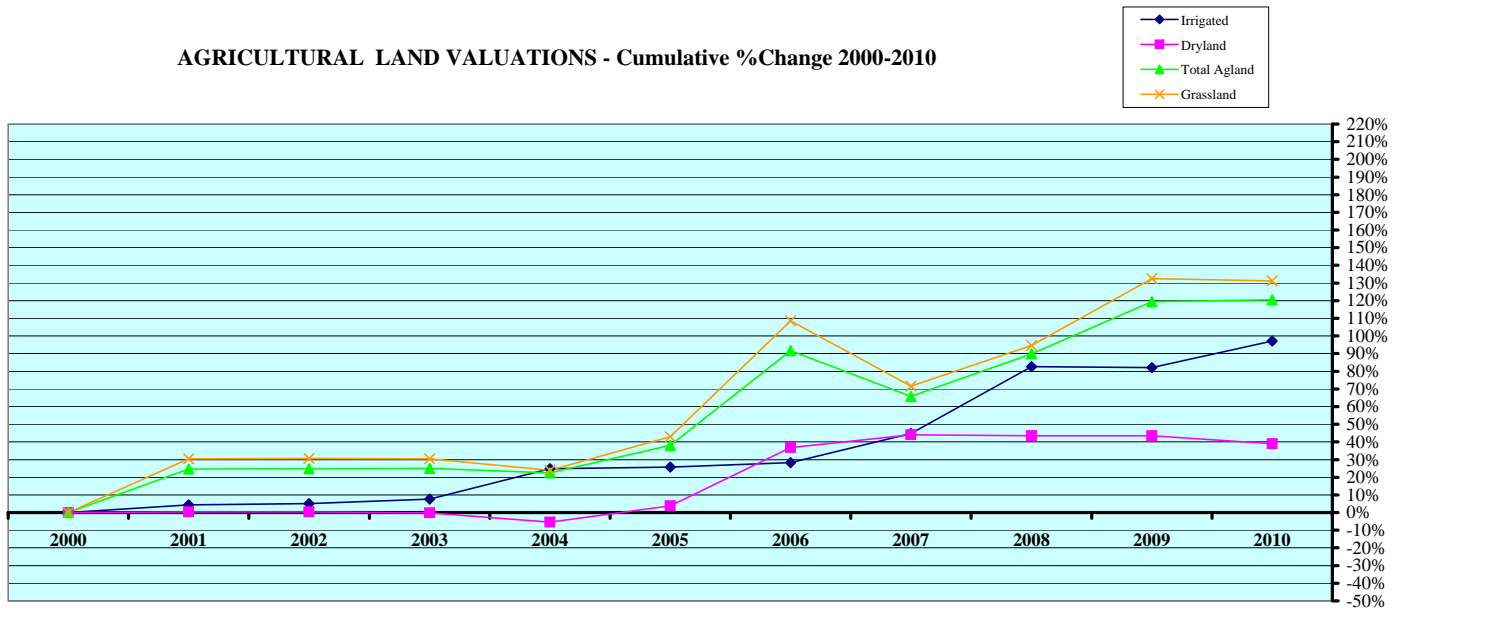
CHART 2

EXHIBIT

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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	19,699,572	--	--	--	7,287,939	--	--	--	95,558,803	--	--	--
2001	20,554,659	855,087	4.34%	4.34%	7,319,972	32,033	0.44%	0.44%	124,710,432	29,151,629	30.51%	30.51%
2002	20,703,147	148,488	0.72%	5.09%	7,311,558	-8,414	-0.11%	0.32%	124,798,087	87,655	0.07%	30.60%
2003	21,204,170	501,023	2.42%	7.64%	7,274,689	-36,869	-0.50%	-0.18%	124,667,992	-130,095	-0.10%	30.46%
2004	24,603,864	3,399,694	16.03%	24.90%	6,897,323	-377,366	-5.19%	-5.36%	118,399,165	-6,268,827	-5.03%	23.90%
2005	24,764,898	161,034	0.65%	25.71%	7,570,272	672,949	9.76%	3.87%	136,591,243	18,192,078	15.37%	42.94%
2006	25,284,154	519,256	2.10%	28.35%	9,965,488	2,395,216	31.64%	36.74%	199,369,483	62,778,240	45.96%	108.64%
2007	28,521,231	3,237,077	12.80%	44.78%	10,502,138	536,650	5.39%	44.10%	163,910,508	-35,458,975	-17.79%	71.53%
2008	35,981,748	7,460,517	26.16%	82.65%	10,461,531	-40,607	-0.39%	43.55%	185,971,204	22,060,696	13.46%	94.61%
2009	35,879,810	-101,938	-0.28%	82.13%	10,456,255	-5,276	-0.05%	43.47%	222,141,275	36,170,071	19.45%	132.47%
2010	38,847,592	2,967,782	8.27%	97.20%	10,122,069	-334,186	-3.20%	38.89%	220,918,246	-1,223,029	-0.55%	131.19%

Rate Ann.%chg: Irrigated **7.03%** Dryland **3.34%** Grassland **8.74%**

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	--	--	--	--	811,248	--	--	--	123,357,562	--	--	--
2001	--	--	--	--	1,151,945	340,697	42.00%	42.00%	153,737,008	30,379,446	24.63%	24.63%
2002	--	--	--	--	1,148,575	-3,370	-0.29%	41.58%	153,961,367	224,359	0.15%	24.81%
2003	--	--	--	--	2	n/a	n/a	-100.00%	154,294,627	333,260	0.22%	25.08%
2004	1,092,224	n/a	n/a	--	0	0	-100.00%	-100.00%	150,992,576	-3,302,051	-2.14%	22.40%
2005	1,409,253	317,029	29.03%	n/a	0	0		n/a	170,335,666	19,343,090	12.81%	38.08%
2006	1,773,354	364,101	25.84%	25.84%	0	0			236,392,479	66,056,813	38.78%	91.63%
2007	1,654,893	-118,461	-6.68%	17.43%	0	0			204,588,770	-31,803,709	-13.45%	65.85%
2008	1,772,027	117,134	7.08%	25.74%	0	0			234,186,510	29,597,740	14.47%	89.84%
2009	2,094,612	322,585	18.20%	48.63%	0	0			270,571,952	36,385,442	15.54%	119.34%
2010	2,098,552	3,940	0.19%	48.91%	0	0			271,986,459	1,414,507	0.52%	120.49%

Cnty# **83** FL area **1** Rate Ann.%chg: Total Agric Land **8.23%**
 County **SIoux**

(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	19,683,922	40,198	490	--	--	7,208,781	42,793	168	--	--	95,300,626	1,006,109	95	--	--
2001	20,600,164	40,758	505	3.06%	3.06%	7,272,355	42,535	171	1.79%	1.79%	125,034,292	1,075,352	116	22.11%	22.11%
2002	20,682,478	40,782	507	0.40%	3.47%	7,304,694	42,748	171	0.00%	1.79%	124,810,747	1,073,709	116	0.00%	22.11%
2003	21,212,187	40,863	519	2.37%	5.92%	7,310,246	42,778	171	0.00%	1.79%	124,715,762	1,072,969	116	0.00%	22.11%
2004	24,480,473	40,408	606	16.73%	23.64%	6,912,401	42,544	162	-4.99%	-3.29%	119,908,302	1,072,311	112	-3.60%	17.71%
2005	24,757,858	40,835	606	0.08%	23.73%	7,590,696	42,281	180	10.50%	6.86%	136,584,325	1,072,611	127	13.88%	34.04%
2006	25,181,000	41,087	613	1.08%	25.08%	10,088,850	42,034	240	33.69%	42.87%	199,341,209	1,072,478	186	45.97%	95.65%
2007	28,516,836	42,580	670	9.28%	36.68%	10,500,684	41,163	255	6.29%	51.85%	164,281,536	1,071,238	153	-17.49%	61.43%
2008	35,368,122	42,965	823	22.91%	68.00%	10,578,269	41,299	256	0.41%	52.46%	185,746,944	1,069,313	174	13.27%	82.85%
2009	36,335,308	44,130	823	0.02%	68.04%	10,488,043	40,759	257	0.46%	53.16%	222,273,327	1,070,227	208	19.56%	118.62%
2010	38,944,992	43,711	891	8.21%	81.83%	10,088,200	39,173	258	0.08%	53.29%	220,809,446	1,064,901	207	-0.16%	118.27%

Rate Ann.%chg Average Value/Acre: 6.16%

4.36%

8.12%

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						807,090	43,555	19			123,000,419	1,132,655	109	--	--
2001						1,149,081	46,177	25	31.58%		154,055,892	1,204,821	128	17.43%	17.43%
2002						1,148,953	45,739	25	0.00%		153,946,872	1,202,978	128	0.00%	17.43%
2003						1,148,297	45,401	25	0.00%		154,386,492	1,202,316	128	0.00%	17.43%
2004	1,106,477	45,375	24	n/a	n/a	0	305	0	n/a	n/a	152,407,653	1,200,943	127	-0.85%	16.43%
2005	1,409,171	45,375	31	27.36%	n/a	0	305	0	#DIV/0!	n/a	170,342,050	1,201,406	142	11.72%	30.08%
2006	1,773,354	45,376	39	25.84%	n/a	0	0	0		n/a	236,384,413	1,200,975	197	38.82%	80.58%
2007	1,655,319	45,376	36	-6.66%	n/a	0	0	0		n/a	204,954,375	1,200,356	171	-13.25%	56.65%
2008	1,770,144	45,251	39	7.23%	n/a	0	0	0		n/a	233,463,479	1,198,828	195	14.06%	78.66%
2009	2,095,463	45,485	46	17.77%	n/a	0	0	0		n/a	271,192,141	1,200,601	226	15.99%	107.23%
2010	2,095,474	45,382	46	0.23%	n/a	0	0	0		n/a	271,938,112	1,193,167	228	0.90%	109.09%

83
SIoux

FL area 1

Rate Ann. %chg Average Value/Acre: 7.66%

(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

