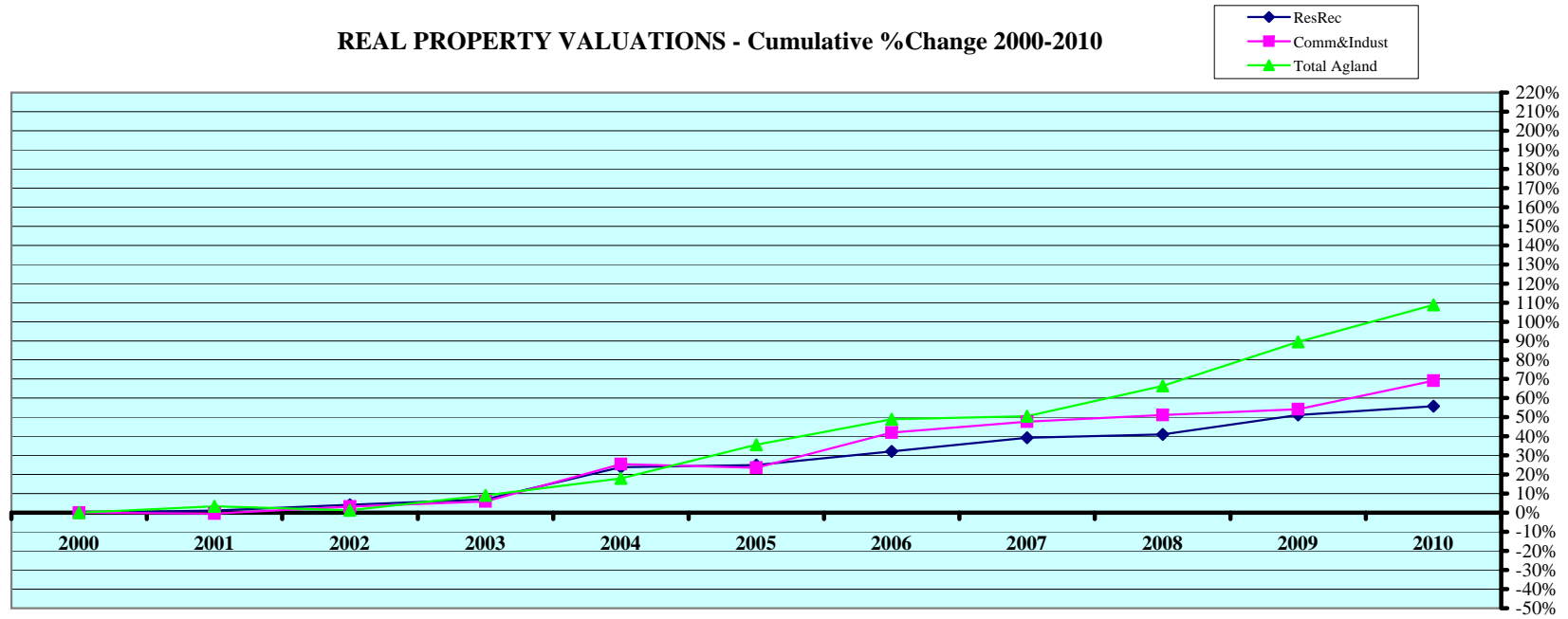


REAL PROPERTY VALUATIONS - Cumulative %Change 2000-2010



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	54,245,335	--	--	--	14,456,960	--	--	--	144,359,460	--	--	--
2001	54,904,125	658,790	1.21%	1.21%	14,384,795	-72,165	-0.50%	-0.50%	149,115,170	4,755,710	3.29%	3.29%
2002	56,461,580	1,557,455	2.84%	4.09%	14,929,795	545,000	3.79%	3.27%	146,219,925	-2,895,245	-1.94%	1.29%
2003	58,012,480	1,550,900	2.75%	6.94%	15,320,995	391,200	2.62%	5.98%	157,553,760	11,333,835	7.75%	9.14%
2004	67,142,385	9,129,905	15.74%	23.78%	18,138,800	2,817,805	18.39%	25.47%	170,231,865	12,678,105	8.05%	17.92%
2005	67,794,120	651,735	0.97%	24.98%	17,855,725	-283,075	-1.56%	23.51%	195,707,530	25,475,665	14.97%	35.57%
2006	71,645,250	3,851,130	5.68%	32.08%	20,522,040	2,666,315	14.93%	41.95%	214,958,930	19,251,400	9.84%	48.91%
2007	75,560,615	3,915,365	5.46%	39.29%	21,347,275	825,235	4.02%	47.66%	217,240,170	2,281,240	1.06%	50.49%
2008	76,512,870	952,255	1.26%	41.05%	21,849,900	502,625	2.35%	51.14%	240,243,420	23,003,250	10.59%	66.42%
2009	82,017,305	5,504,435	7.19%	51.20%	22,301,145	451,245	2.07%	54.26%	273,420,115	33,176,695	13.81%	89.40%
2010	84,468,975	2,451,670	2.99%	55.72%	24,444,395	2,143,250	9.61%	69.08%	301,421,160	28,001,045	10.24%	108.80%

Rate Annual %chg: Residential & Recreational 4.53%

Commercial & Industrial 5.39%

Agricultural Land 7.64%

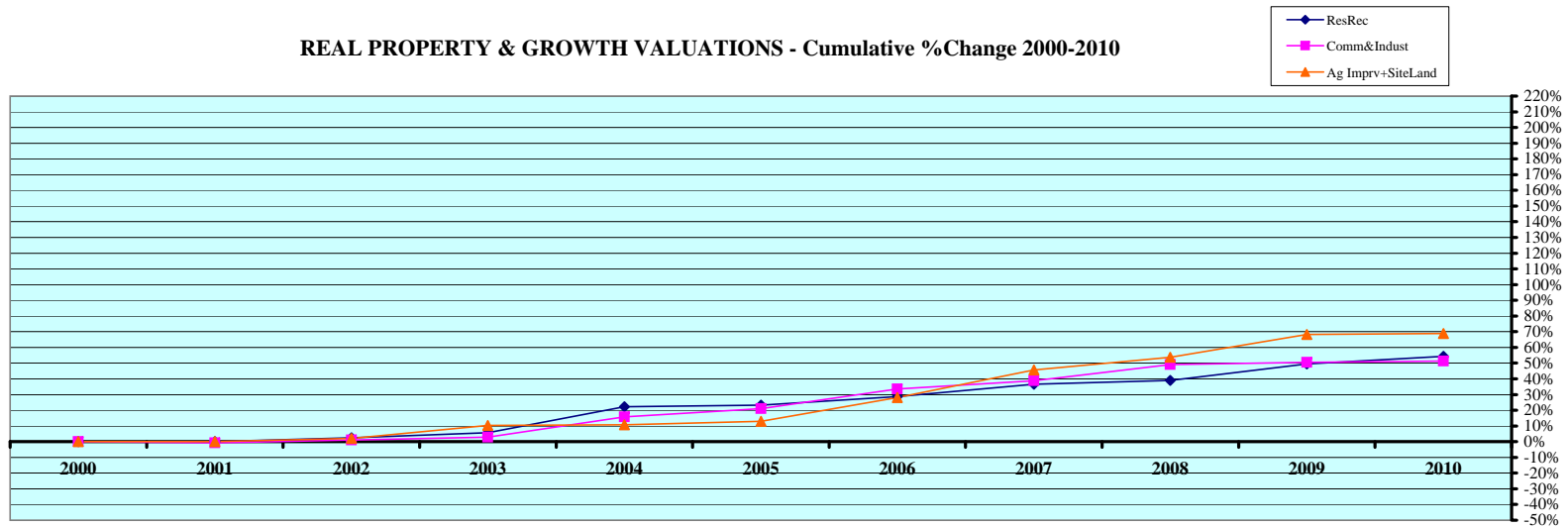
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(1) Residential & Recreational excludes Agric. dwelling & farm home site land; Commercial & Industrial excludes minerals; Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 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	54,245,335	765,965	1.41%	53,479,370	--	--	14,456,960	497,135	3.44%	13,959,825	--	--
2001	54,904,125	620,270	1.13%	54,283,855	0.07%	0.07%	14,384,795	41,825	0.29%	14,342,970	-0.79%	-0.79%
2002	56,461,580	926,720	1.64%	55,534,860	1.15%	2.38%	14,929,795	309,095	2.07%	14,620,700	1.64%	1.13%
2003	58,012,480	693,675	1.20%	57,318,805	1.52%	5.67%	15,320,995	459,095	3.00%	14,861,900	-0.45%	2.80%
2004	67,142,385	879,005	1.31%	66,263,380	14.22%	22.15%	18,138,800	1,393,610	7.68%	16,745,190	9.30%	15.83%
2005	67,794,120	937,110	1.38%	66,857,010	-0.43%	23.25%	17,855,725	364,060	2.04%	17,491,665	-3.57%	20.99%
2006	71,645,250	1,844,965	2.58%	69,800,285	2.96%	28.68%	20,522,040	1,229,080	5.99%	19,292,960	8.05%	33.45%
2007	75,560,615	1,454,880	1.93%	74,105,735	3.43%	36.61%	21,347,275	1,269,285	5.95%	20,077,990	-2.16%	38.88%
2008	76,512,870	1,080,165	1.41%	75,432,705	-0.17%	39.06%	21,849,900	292,160	1.34%	21,557,740	0.99%	49.12%
2009	82,017,305	926,300	1.13%	81,091,005	5.98%	49.49%	22,301,145	545,015	2.44%	21,756,130	-0.43%	50.49%
2010	84,468,975	741,345	0.88%	83,727,630	2.09%	54.35%	24,444,395	2,576,060	10.54%	21,868,335	-1.94%	51.27%
Rate Ann%chg	4.53%			Resid & Rec. w/o growth		3.08%	5.39%			C & I w/o growth		1.06%

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	15,622,205	12,429,180	28,051,385	613,175	2.19%	27,438,210	--	--
2001	15,899,485	12,787,100	28,686,585	601,085	2.10%	28,085,500	0.12%	0.12%
2002	16,212,165	12,930,135	29,142,300	516,785	1.77%	28,625,515	-0.21%	2.05%
2003	17,524,810	13,693,755	31,218,565	240,075	0.77%	30,978,490	6.30%	10.43%
2004	17,823,835	13,868,980	31,692,815	620,460	1.96%	31,072,355	-0.47%	10.77%
2005	17,998,600	14,411,845	32,410,445	736,765	2.27%	31,673,680	-0.06%	12.91%
2006	21,879,275	14,486,455	36,365,730	461,315	1.27%	35,904,415	10.78%	28.00%
2007	25,650,655	16,041,825	41,692,480	843,885	2.02%	40,848,595	12.33%	45.62%
2008	28,792,435	15,189,580	43,982,015	836,805	1.90%	43,145,210	3.48%	53.81%
2009	33,175,335	14,695,380	47,870,715	689,290	1.44%	47,181,425	7.27%	68.20%
2010	33,376,105	15,597,400	48,973,505	1,582,090	3.23%	47,391,415	-1.00%	68.95%
Rate Ann%chg	7.89%	2.30%	5.73%	Ag Imprv+Site w/o growth		3.85%		

(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

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County VALLEY

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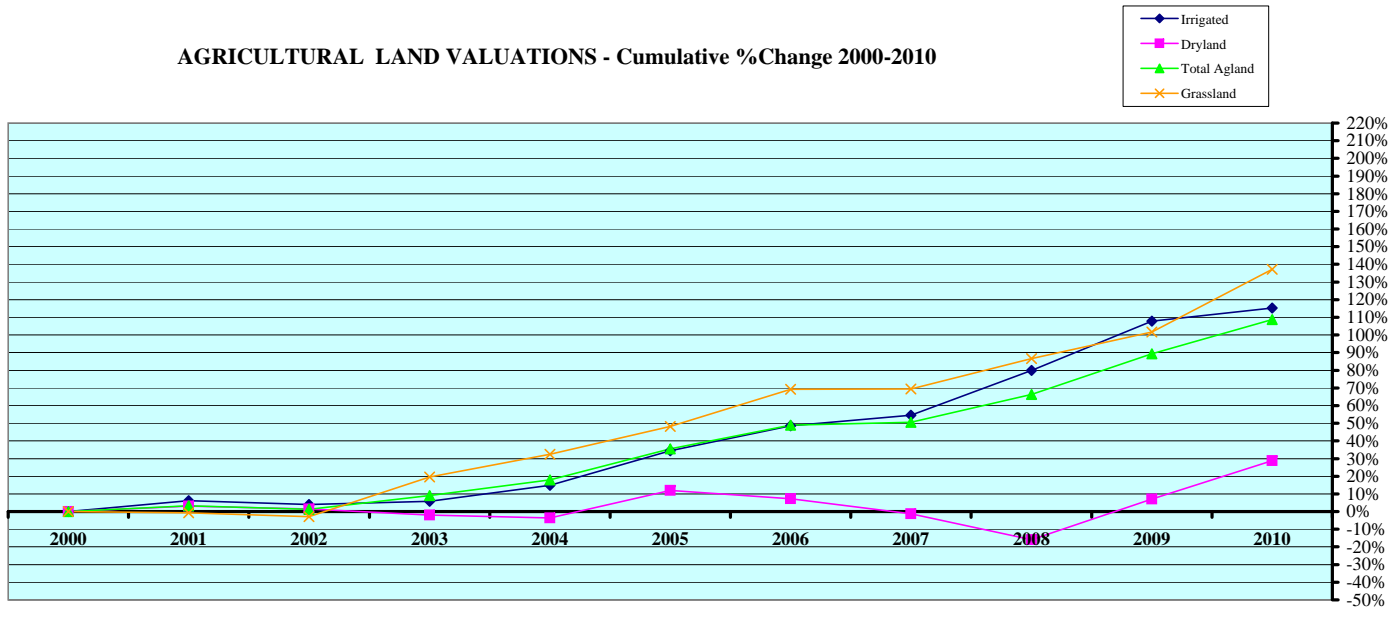
CHART 2

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	71,235,855	--	--	--	24,000,750	--	--	--	49,018,825	--	--	--
2001	75,587,880	4,352,025	6.11%	6.11%	24,754,675	753,925	3.14%	3.14%	48,667,165	-351,660	-0.72%	-0.72%
2002	74,142,410	-1,445,470	-1.91%	4.08%	24,342,960	-411,715	-1.66%	1.43%	47,629,105	-1,038,060	-2.13%	-2.84%
2003	75,355,290	1,212,880	1.64%	5.78%	23,514,645	-828,315	-3.40%	-2.03%	58,578,095	10,948,990	22.99%	19.50%
2004	81,792,215	6,436,925	8.54%	14.82%	23,135,445	-379,200	-1.61%	-3.61%	64,940,885	6,362,790	10.86%	32.48%
2005	95,801,495	14,009,280	17.13%	34.48%	26,855,345	3,719,900	16.08%	11.89%	72,668,770	7,727,885	11.90%	48.25%
2006	105,842,125	10,040,630	10.48%	48.58%	25,757,595	-1,097,750	-4.09%	7.32%	82,972,110	10,303,340	14.18%	69.27%
2007	110,123,590	4,281,465	4.05%	54.59%	23,685,995	-2,071,600	-8.04%	-1.31%	83,057,320	85,210	0.10%	69.44%
2008	128,203,925	18,080,335	16.42%	79.97%	20,185,360	-3,500,635	-14.78%	-15.90%	91,494,310	8,436,990	10.16%	86.65%
2009	148,045,790	19,841,865	15.48%	107.82%	25,715,390	5,530,030	27.40%	7.14%	98,813,830	7,319,520	8.00%	101.58%
2010	153,313,050	5,267,260	3.56%	115.22%	30,935,050	5,219,660	20.30%	28.89%	116,303,675	17,489,845	17.70%	137.26%

Rate Ann.%chg: Irrigated **7.97%** Dryland **2.57%** Grassland **9.02%**

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	--	--	--	--	104,030	--	--	--	144,359,460	--	--	--
2001	--	--	--	--	105,450	1,420	1.36%	1.36%	149,115,170	4,755,710	3.29%	3.29%
2002	--	--	--	--	105,450	0	0.00%	1.36%	146,219,925	-2,895,245	-1.94%	1.29%
2003	--	--	--	--	9,855	n/a	n/a	-90.53%	157,553,760	11,333,835	7.75%	9.14%
2004	316,730	n/a	n/a	--	46,590	36,735	372.75%	-55.21%	170,231,865	12,678,105	8.05%	17.92%
2005	317,905	1,175	0.37%	n/a	64,015	17,425	37.40%	n/a	195,707,530	25,475,665	14.97%	35.57%
2006	316,390	-1,515	-0.48%	-0.48%	70,710	6,695	10.46%	10.46%	214,958,930	19,251,400	9.84%	48.91%
2007	306,995	-9,395	-2.97%	-3.43%	66,270	-4,440	-6.28%	3.52%	217,240,170	2,281,240	1.06%	50.49%
2008	297,090	-9,905	-3.23%	-6.55%	62,735	-3,535	-5.33%	-2.00%	240,243,420	23,003,250	10.59%	66.42%
2009	736,090	439,000	147.77%	131.54%	109,015	46,280	73.77%	70.30%	273,420,115	33,176,695	13.81%	89.40%
2010	738,565	2,475	0.34%	132.32%	130,820	21,805	20.00%	104.36%	301,421,160	28,001,045	10.24%	108.80%

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County **VALLEY**

FL area **11**

Rate Ann.%chg: Total Agric Land **7.64%**

(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.

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	71,021,490	84,421	841	--	--	24,456,850	53,278	459	--	--	48,824,095	201,610	242	--	--
2001	75,586,120	84,729	892	6.06%	6.06%	24,779,345	49,317	502	9.37%	9.37%	48,949,110	208,463	235	-2.89%	-2.89%
2002	74,169,845	84,675	876	-1.79%	4.16%	24,335,135	49,408	493	-1.79%	7.41%	47,628,370	208,493	228	-2.98%	-5.79%
2003	75,346,900	85,095	885	1.03%	5.23%	23,593,210	48,880	483	-2.03%	5.23%	58,541,645	208,587	281	23.25%	16.12%
2004	81,686,310	85,760	952	7.63%	13.26%	23,214,320	48,102	483	-0.08%	5.14%	64,963,430	208,694	311	10.78%	28.63%
2005	95,890,110	87,017	1,102	15.69%	31.03%	26,871,695	47,037	571	18.37%	24.46%	72,628,590	208,431	348	11.94%	43.99%
2006	105,723,835	86,838	1,217	10.48%	44.77%	25,856,515	45,727	565	-1.02%	23.19%	82,954,700	210,053	395	13.34%	63.19%
2007	108,372,615	89,138	1,216	-0.14%	44.56%	24,552,715	43,431	565	-0.02%	23.17%	83,037,520	210,216	395	0.02%	63.23%
2008	128,160,050	99,008	1,294	6.47%	53.92%	20,230,190	35,732	566	0.15%	23.35%	91,474,525	208,420	439	11.11%	81.36%
2009	148,076,965	98,971	1,496	15.58%	77.90%	25,756,850	35,563	724	27.92%	57.79%	98,778,840	208,775	473	7.80%	95.51%
2010	153,236,945	98,963	1,548	3.49%	84.12%	31,029,755	35,479	875	20.76%	90.54%	116,264,185	208,869	557	17.65%	130.02%

Rate Ann.%chg Average Value/Acre: 6.29%

6.66%

8.69%

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						103,915	3,416	30			144,406,350	342,726	421	--	--
2001						105,245	3,843	27	-10.00%		149,419,820	346,353	431	2.38%	2.38%
2002						105,450	3,924	27	0.00%		146,238,800	346,500	422	-2.09%	0.24%
2003						95,875	3,196	30	11.11%		157,587,205	346,468	455	7.82%	8.08%
2004	316,730	3,175	100	n/a	n/a	43,950	703	63	n/a	n/a	170,224,740	346,435	491	7.99%	16.71%
2005	314,630	3,154	100	0.00%	n/a	64,650	703	92	47.10%	n/a	195,769,675	346,343	565	15.04%	34.26%
2006	315,480	3,146	100	0.53%	n/a	65,815	693	95	3.29%	n/a	214,916,345	346,457	620	9.74%	47.35%
2007	308,555	3,077	100	0.01%	n/a	61,375	707	87	-8.58%	n/a	216,332,780	346,568	624	0.63%	48.27%
2008	297,110	2,963	100	0.01%	n/a	58,830	660	89	2.57%	n/a	240,220,705	346,783	693	10.97%	64.54%
2009	735,840	2,951	249	148.61%	n/a	105,820	672	158	76.90%	n/a	273,454,315	346,932	788	13.79%	87.22%
2010	735,900	2,957	249	-0.18%	n/a	129,185	672	192	22.08%	n/a	301,395,970	346,939	869	10.22%	106.35%

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VALLEY

FL area 11

Rate Ann. %chg Average Value/Acre: 7.51%

(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

