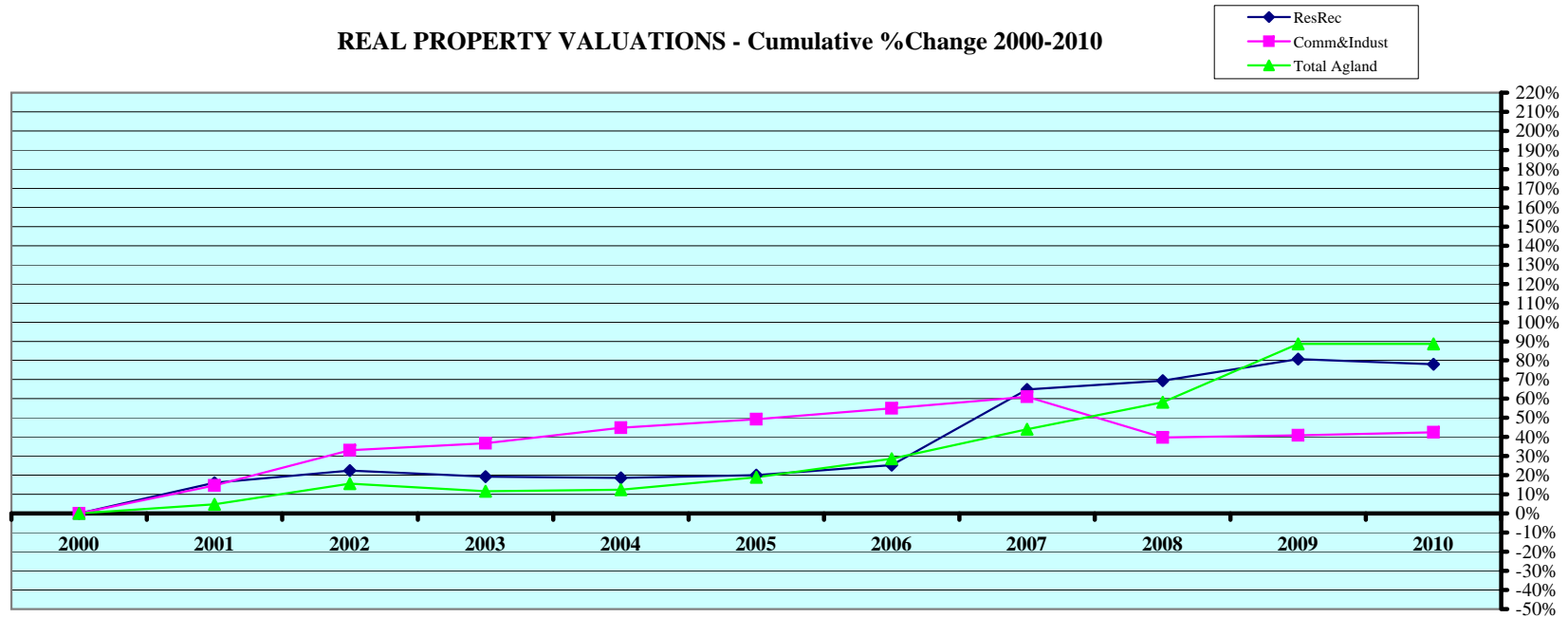


REAL PROPERTY VALUATIONS - Cumulative %Change 2000-2010



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	33,550,755	--	--	--	11,553,685	--	--	--	152,041,495	--	--	--
2001	38,924,815	5,374,060	16.02%	16.02%	13,245,935	1,692,250	14.65%	14.65%	159,318,660	7,277,165	4.79%	4.79%
2002	41,074,835	2,150,020	5.52%	22.43%	15,380,075	2,134,140	16.11%	33.12%	175,653,085	16,334,425	10.25%	15.53%
2003	40,008,870	-1,065,965	-2.60%	19.25%	15,804,075	424,000	2.76%	36.79%	169,798,225	-5,854,860	-3.33%	11.68%
2004	39,816,930	-191,940	-0.48%	18.68%	16,733,590	929,515	5.88%	44.83%	170,908,105	1,109,880	0.65%	12.41%
2005	40,269,865	452,935	1.14%	20.03%	17,248,705	515,115	3.08%	49.29%	180,872,560	9,964,455	5.83%	18.96%
2006	42,008,950	1,739,085	4.32%	25.21%	17,906,950	658,245	3.82%	54.99%	195,513,075	14,640,515	8.09%	28.59%
2007	55,291,665	13,282,715	31.62%	64.80%	18,606,710	699,760	3.91%	61.05%	218,901,920	23,388,845	11.96%	43.98%
2008	56,828,675	1,537,010	2.78%	69.38%	16,141,625	-2,465,085	-13.25%	39.71%	240,375,585	21,473,665	9.81%	58.10%
2009	60,607,315	3,778,640	6.65%	80.64%	16,276,060	134,435	0.83%	40.87%	286,805,925	46,430,340	19.32%	88.64%
2010	59,744,295	-863,020	-1.42%	78.07%	16,447,400	171,340	1.05%	42.36%	286,913,600	107,675	0.04%	88.71%

Rate Annual %chg: Residential & Recreational 5.94%

Commercial & Industrial 3.59%

Agricultural Land 6.56%

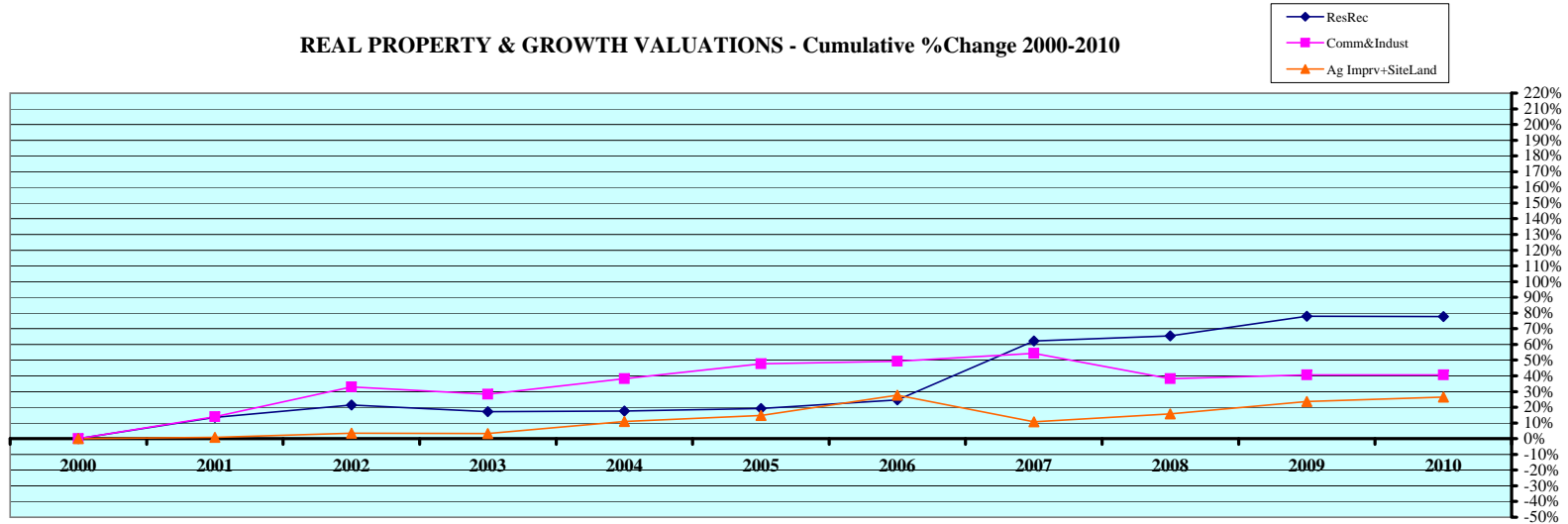
Cnty# 91
County WEBSTER

FL area 7

CHART 1 EXHIBIT 91B 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	33,550,755	467,400	1.39%	33,083,355	--	--	11,553,685	28,795	0.25%	11,524,890	--	--	
2001	38,924,815	794,395	2.04%	38,130,420	13.65%	13.65%	13,245,935	68,890	0.52%	13,177,045	14.05%	14.05%	
2002	41,074,835	331,950	0.81%	40,742,885	4.67%	21.44%	15,380,075	31,280	0.20%	15,348,795	15.88%	32.85%	
2003	40,008,870	680,840	1.70%	39,328,030	-4.25%	17.22%	15,804,075	977,090	6.18%	14,826,985	-3.60%	28.33%	
2004	39,816,930	388,840	0.98%	39,428,090	-1.45%	17.52%	16,733,590	759,160	4.54%	15,974,430	1.08%	38.26%	
2005	40,269,865	298,635	0.74%	39,971,230	0.39%	19.14%	17,248,705	176,830	1.03%	17,071,875	2.02%	47.76%	
2006	42,008,950	201,515	0.48%	41,807,435	3.82%	24.61%	17,906,950	651,850	3.64%	17,255,100	0.04%	49.35%	
2007	55,291,665	887,649	1.61%	54,404,016	29.51%	62.15%	18,606,710	772,595	4.15%	17,834,115	-0.41%	54.36%	
2008	56,828,675	1,315,615	2.32%	55,513,060	0.40%	65.46%	16,141,625	185,625	1.15%	15,956,000	-14.25%	38.10%	
2009	60,607,315	885,975	1.46%	59,721,340	5.09%	78.00%	16,276,060	38,170	0.23%	16,237,890	0.60%	40.54%	
2010	59,744,295	97,661	0.16%	59,646,634	-1.59%	77.78%	16,447,400	198,575	1.21%	16,248,825	-0.17%	40.64%	
Rate Ann%chg	5.94%			Resid & Rec. w/o growth			3.59%			C & I w/o growth			1.52%

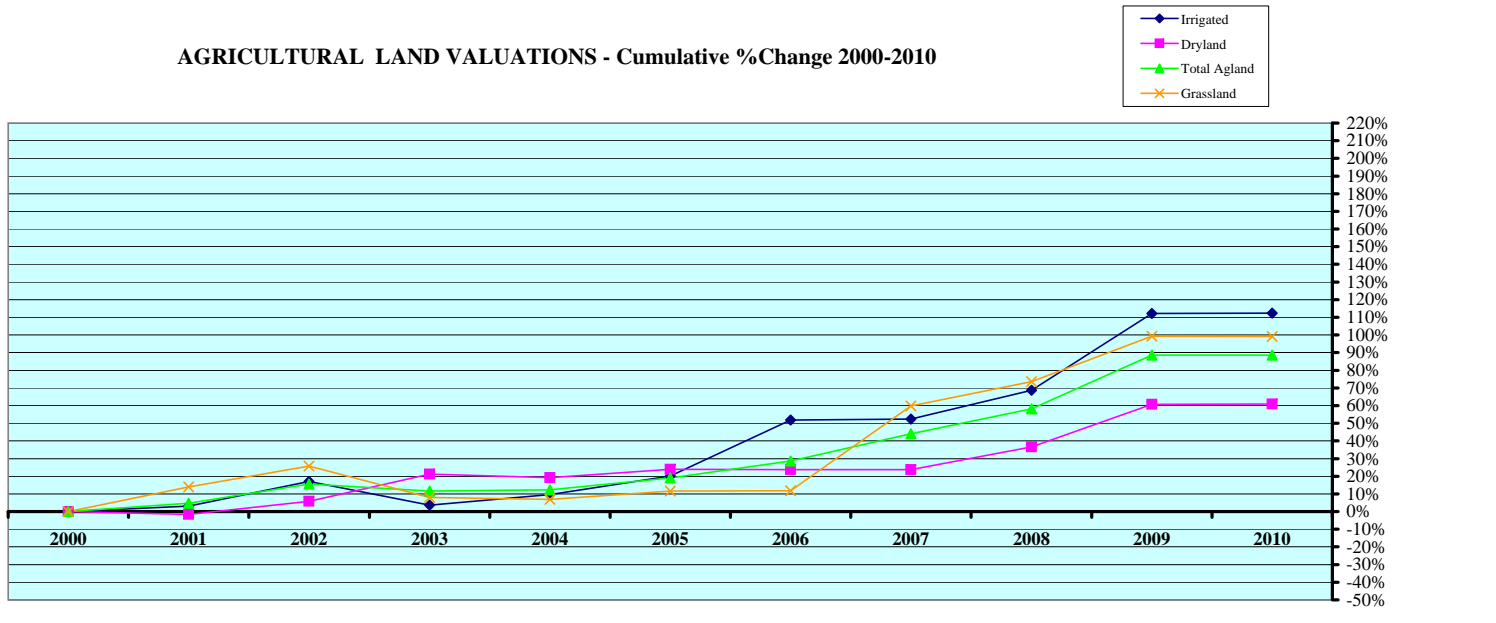
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2000	24,005,290	5,520,425	29,525,715	365,785	1.24%	29,159,930	--	--
2001	25,315,715	5,034,655	30,350,370	551,777	1.82%	29,798,593	0.92%	0.92%
2002	25,484,180	5,106,050	30,590,230	42,805	0.14%	30,547,425	0.65%	3.46%
2003	26,158,500	5,033,300	31,191,800	707,015	2.27%	30,484,785	-0.34%	3.25%
2004	26,516,075	6,492,275	33,008,350	261,935	0.79%	32,746,415	4.98%	10.91%
2005	28,028,870	6,573,145	34,602,015	726,065	2.10%	33,875,950	2.63%	14.73%
2006	32,019,205	6,644,245	38,663,450	965,200	2.50%	37,698,250	8.95%	27.68%
2007	25,986,935	7,268,970	33,255,905	557,187	1.68%	32,698,718	-15.43%	10.75%
2008	27,210,195	7,325,770	34,535,965	351,055	1.02%	34,184,910	2.79%	15.78%
2009	29,806,085	7,523,425	37,329,510	832,430	2.23%	36,497,080	5.68%	23.61%
2010	30,056,250	7,685,700	37,741,950	369,230	0.98%	37,372,720	0.12%	26.58%
Rate Ann%chg	2.27%	3.36%	2.49%	Ag Imprv+Site w/o growth			1.09%	

(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

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	46,292,220	--	--	--	57,443,415	--	--	--	48,034,855	--	--	--
2001	47,747,015	1,454,795	3.14%	3.14%	56,516,235	-927,180	-1.61%	-1.61%	54,781,825	6,746,970	14.05%	14.05%
2002	54,199,355	6,452,340	13.51%	17.08%	60,812,860	4,296,625	7.60%	5.87%	60,367,670	5,585,845	10.20%	25.67%
2003	47,976,815	-6,222,540	-11.48%	3.64%	69,638,965	8,826,105	14.51%	21.23%	51,908,610	-8,459,060	-14.01%	8.06%
2004	50,743,970	2,767,155	5.77%	9.62%	68,522,410	-1,116,555	-1.60%	19.29%	51,365,695	-542,915	-1.05%	6.93%
2005	55,598,175	4,854,205	9.57%	20.10%	71,227,065	2,704,655	3.95%	24.00%	53,574,125	2,208,430	4.30%	11.53%
2006	70,249,795	14,651,620	26.35%	51.75%	71,105,150	-121,915	-0.17%	23.78%	53,676,465	102,340	0.19%	11.74%
2007	70,570,660	320,865	0.46%	52.45%	71,065,110	-40,040	-0.06%	23.71%	76,783,820	23,107,355	43.05%	59.85%
2008	78,094,035	7,523,375	10.66%	68.70%	78,429,360	7,364,250	10.36%	36.53%	83,367,875	6,584,055	8.57%	73.56%
2009	98,211,265	20,117,230	25.76%	112.16%	92,366,090	13,936,730	17.77%	60.79%	95,746,315	12,378,440	14.85%	99.33%
2010	98,305,810	94,545	0.10%	112.36%	92,428,610	62,520	0.07%	60.90%	95,682,865	-63,450	-0.07%	99.19%

Rate Ann.%chg: Irrigated **7.82%** Dryland **4.87%** Grassland **7.13%**

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		--	--	--	271,005	--	--	--	152,041,495	--	--	--
2001		--	--	--	273,585	2,580	0.95%	0.95%	159,318,660	7,277,165	4.79%	4.79%
2002		--	--	--	273,200	-385	-0.14%	0.81%	175,653,085	16,334,425	10.25%	15.53%
2003		--	--	--	145	n/a	n/a	-99.95%	169,798,225	-5,854,860	-3.33%	11.68%
2004	275,885	n/a	n/a	--	145	0	0.00%	-99.95%	170,908,105	1,109,880	0.65%	12.41%
2005	473,015	197,130	71.45%	n/a	180	35	24.14%	n/a	180,872,560	9,964,455	5.83%	18.96%
2006	474,955	1,940	0.41%	0.41%	6,710	6,530	3627.78%	3627.78%	195,513,075	14,640,515	8.09%	28.59%
2007	482,260	7,305	1.54%	1.95%	70	-6,640	-98.96%	-61.11%	218,901,920	23,388,845	11.96%	43.98%
2008	484,245	1,985	0.41%	2.37%	70	0	0.00%	-61.11%	240,375,585	21,473,665	9.81%	58.10%
2009	482,185	-2,060	-0.43%	1.94%	70	0	0.00%	-61.11%	286,805,925	46,430,340	19.32%	88.64%
2010	496,245	14,060	2.92%	4.91%	70	0	0.00%	-61.11%	286,913,600	107,675	0.04%	88.71%

Cnty# **91** FL area **7** Rate Ann.%chg: Total Agric Land **6.56%**
 County **WEBSTER**

(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	46,176,360	52,179	885	--	--	57,502,730	118,381	486	--	--	48,040,775	170,770	281	--	--
2001	47,963,795	52,881	907	2.49%	2.49%	56,432,980	118,323	477	-1.85%	-1.85%	54,760,575	171,784	319	13.52%	13.52%
2002	54,366,780	53,975	1,007	11.03%	13.79%	60,797,495	118,265	514	7.76%	5.76%	60,264,905	170,788	353	10.66%	25.62%
2003	48,569,630	56,738	856	-15.00%	-3.28%	69,684,205	117,545	593	15.37%	22.02%	51,456,925	168,710	305	-13.60%	8.54%
2004	50,925,950	59,360	858	0.22%	-3.06%	68,536,105	115,664	593	-0.08%	21.92%	51,136,975	167,659	305	0.00%	8.54%
2005	55,911,220	62,100	900	4.94%	1.73%	71,217,415	114,126	624	5.31%	28.40%	53,267,255	166,460	320	4.92%	13.88%
2006	70,874,125	62,752	1,129	25.45%	27.62%	71,103,710	114,056	623	-0.10%	28.27%	53,051,230	165,785	320	0.00%	13.88%
2007	71,226,825	63,072	1,129	-0.01%	27.60%	71,236,325	113,314	629	0.84%	29.35%	76,015,785	165,252	460	43.75%	63.70%
2008	78,816,845	63,885	1,234	9.25%	39.40%	78,533,930	112,962	695	10.59%	43.05%	82,406,445	164,813	500	8.70%	77.94%
2009	99,539,640	66,279	1,502	21.73%	69.70%	92,637,405	112,264	825	18.69%	69.79%	94,035,250	163,537	575	15.00%	104.63%
2010	99,899,685	66,535	1,501	-0.02%	69.66%	92,497,395	112,043	826	0.05%	69.87%	94,034,165	163,534	575	0.00%	104.63%

Rate Ann.%chg Average Value/Acre: 5.43%

5.44%

7.42%

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						271,560	8,877	31			151,991,425	350,207	434	--	--
2001						273,240	8,031	34	9.68%		159,430,590	351,019	454	4.61%	4.61%
2002						273,145	8,118	34	0.00%		175,702,325	351,146	500	10.13%	15.21%
2003						273,285	7,720	35	2.94%		169,984,580	351,174	484	-3.20%	11.52%
2004	276,285	7,820	35	n/a	n/a	535	105	5	n/a	n/a	170,875,850	350,608	487	0.70%	12.30%
2005	473,015	7,760	61	72.53%	n/a	1,370	110	12	144.41%	n/a	180,870,275	350,557	516	5.86%	18.88%
2006	474,555	7,879	60	-1.18%	n/a	6,640	89	75	497.94%	n/a	195,510,260	350,561	558	8.09%	28.50%
2007	483,190	7,924	61	1.24%	n/a	315	88	4	-95.18%	n/a	218,962,440	349,649	626	12.29%	44.29%
2008	483,820	7,944	61	-0.13%	n/a	340	110	3	-13.79%	n/a	240,241,380	349,714	687	9.70%	58.29%
2009	481,875	7,948	61	-0.45%	n/a	300	95	3	2.39%	n/a	286,694,470	350,122	819	19.20%	88.67%
2010	494,810	8,106	61	0.68%	n/a	300	95	3	-0.42%	n/a	286,926,355	350,313	819	0.03%	88.72%

91
WEBSTER

FL area 7

Rate Ann. %chg Average Value/Acre: 6.56%

(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

2010 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
4,061	WEBSTER	30,530,462	55,767,149	10,008,249	59,650,525	16,447,400	0	93,770	286,913,600	30,056,250	7,685,700	0	497,153,105
cnty sector/value % of total value:		6.14%	11.22%	2.01%	12.00%	3.31%		0.02%	57.71%	6.05%	1.55%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
291	BLADEN	680,308	44,972	1,356	2,803,620	468,260	0	0	47,460	27,610	2,700	0	4,076,286
7.17%	%sector of county sector	2.23%	0.08%	0.01%	4.70%	2.85%			0.02%	0.09%	0.04%		0.82%
	%sector of municipality	16.69%	1.10%	0.03%	68.78%	11.49%			1.16%	0.68%	0.07%		100.00%
867	BLUE HILL	2,805,620	517,269	239,027	20,926,575	3,056,025	0	0	19,500	5,155	8,100	0	27,577,271
21.35%	%sector of county sector	9.19%	0.93%	2.39%	35.08%	18.58%			0.01%	0.02%	0.11%		5.55%
	%sector of municipality	10.17%	1.88%	0.87%	75.88%	11.08%			0.07%	0.02%	0.03%		100.00%
48	COWLES	240,299	37,062	193,631	303,980	76,630	0	0	148,915	0	28,600	0	1,029,117
1.18%	%sector of county sector	0.79%	0.07%	1.93%	0.51%	0.47%			0.05%		0.37%		0.21%
	%sector of municipality	23.35%	3.60%	18.82%	29.54%	7.45%			14.47%		2.78%		100.00%
245	GUIDE ROCK	301,032	179,860	197,210	2,720,300	549,630	0	0	68,685	0	0	0	4,016,717
6.03%	%sector of county sector	0.99%	0.32%	1.97%	4.56%	3.34%			0.02%				0.81%
	%sector of municipality	7.49%	4.48%	4.91%	67.72%	13.68%			1.71%				100.00%
1,131	RED CLOUD	908,143	926,948	423,473	19,201,490	3,662,200	0	0	65,445	19,045	8,490	0	25,215,234
27.85%	%sector of county sector	2.97%	1.66%	4.23%	32.19%	22.27%			0.02%	0.06%	0.11%		5.07%
	%sector of municipality	3.60%	3.68%	1.68%	76.15%	14.52%			0.26%	0.08%	0.03%		100.00%
2,582	Total Municipalities	4,935,402	1,706,111	1,054,697	45,955,965	7,812,745	0	0	350,005	51,810	47,890	0	61,914,625
63.58%	%all municip.sect of cnty	16.17%	3.06%	10.54%	77.04%	47.50%			0.12%	0.17%	0.62%		12.45%

Sources: 2010 Certificate of Taxes Levied CTL, 2000 US Census; Dec2010 Municipality Pop. per Research Division

Cnty#	County
91	WEBSTER

FL area	7
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