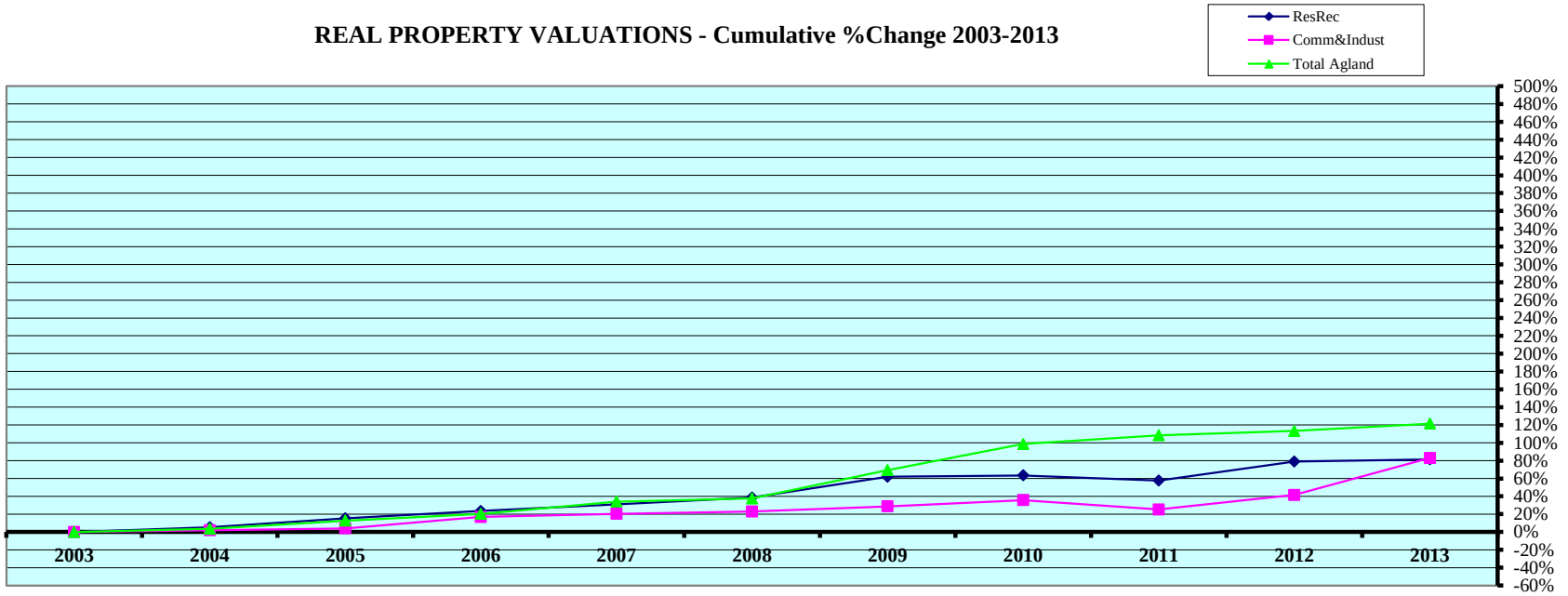
REAL PROPERTY VALUATIONS - Cumulative %Change 2003-2013



Tax Year	Residential & Recreational (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Commercial & Industrial (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Total Agricultural Land (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2003	24,727,440	--	--	--	5,533,875	--	--	--	75,292,810	--	--	--
2004	26,056,900	1,329,460	5.38%	5.38%	5,636,605	102,730	1.86%	1.86%	77,920,810	2,628,000	3.49%	3.49%
2005	28,519,320	2,462,420	9.45%	15.33%	5,755,605	119,000	2.11%	4.01%	84,918,035	6,997,225	8.98%	12.78%
2006	30,532,065	2,012,745	7.06%	23.47%	6,466,685	711,080	12.35%	16.86%	90,679,910	5,761,875	6.79%	20.44%
2007	32,368,190	1,836,125	6.01%	30.90%	6,661,890	195,205	3.02%	20.38%	100,905,620	10,225,710	11.28%	34.02%
2008	34,288,805	1,920,615	5.93%	38.67%	6,796,845	134,955	2.03%	22.82%	103,591,980	2,686,360	2.66%	37.59%
2009	40,048,065	5,759,260	16.80%	61.96%	7,123,615	326,770	4.81%	28.73%	127,598,695	24,006,715	23.17%	69.47%
2010	40,415,530	367,465	0.92%	63.44%	7,509,090	385,475	5.41%	35.69%	149,551,515	21,952,820	17.20%	98.63%
2011	38,982,680	-1,432,850	-3.55%	57.65%	6,932,405	-576,685	-7.68%	25.27%	157,003,280	7,451,765	4.98%	108.52%
2012	44,268,170	5,285,490	13.56%	79.02%	7,829,845	897,440	12.95%	41.49%	160,568,605	3,565,325	2.27%	113.26%
2013	44,860,170	592,000	1.34%	81.42%	10,123,995	2,294,150	29.30%	82.95%	166,807,655	6,239,050	3.89%	121.55%

Rate Annual %chg: Residential & Recreational **6.14%** Commercial & Industrial **6.23%** Agricultural Land **8.28%**

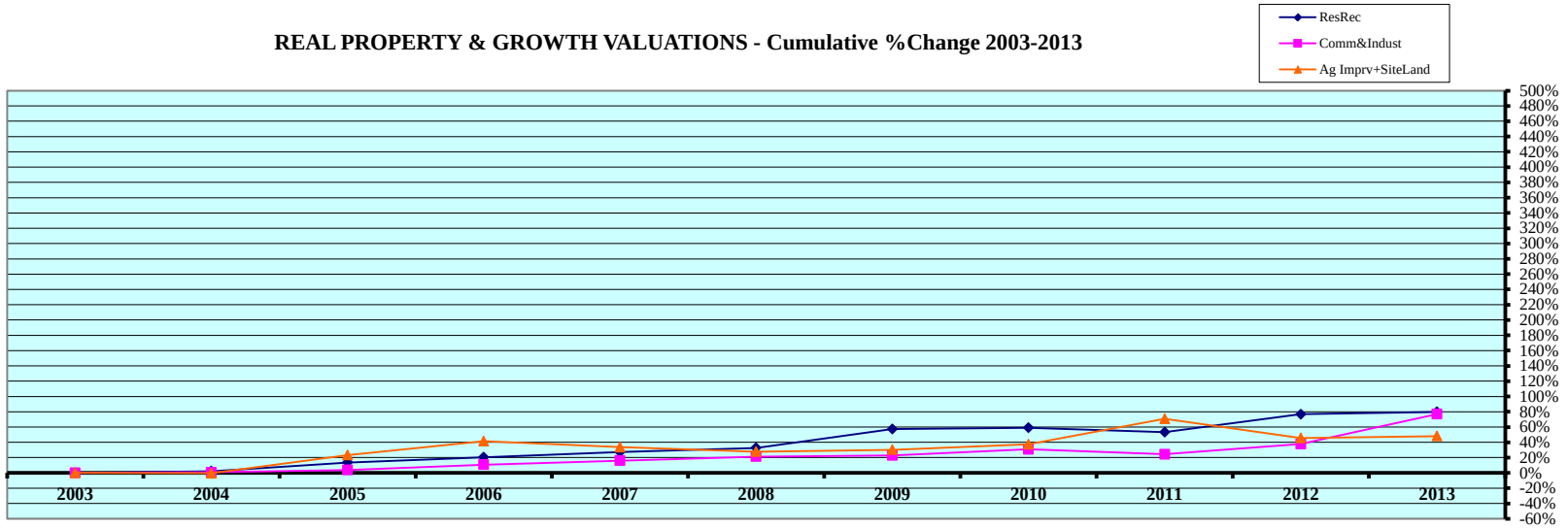
Cnty# **36**
County **GARFIELD**

CHART 1 **EXHIBIT** **36B** **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: 2003 - 2013 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2014

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2003-2013



Tax Year	Residential & Recreational (1) Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Commercial & Industrial (1) Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2003	24,727,440	359,395	1.45%	24,368,045	--	--	5,533,875	139,895	2.53%	5,393,980	--	--
2004	26,056,900	771,655	2.96%	25,285,245	2.26%	2.26%	5,636,605	62,665	1.11%	5,573,940	0.72%	0.72%
2005	28,519,320	427,525	1.50%	28,091,795	7.81%	13.61%	5,755,605	14,885	0.26%	5,740,720	1.85%	3.74%
2006	30,532,065	740,190	2.42%	29,791,875	4.46%	20.48%	6,466,685	338,735	5.24%	6,127,950	6.47%	10.74%
2007	32,368,190	901,390	2.78%	31,466,800	3.06%	27.25%	6,661,890	243,295	3.65%	6,418,595	-0.74%	15.99%
2008	34,288,805	1,494,970	4.36%	32,793,835	1.32%	32.62%	6,796,845	79,070	1.16%	6,717,775	0.84%	21.39%
2009	40,048,065	1,116,210	2.79%	38,931,855	13.54%	57.44%	7,123,615	320,150	4.49%	6,803,465	0.10%	22.94%
2010	40,415,530	1,097,445	2.72%	39,318,085	-1.82%	59.01%	7,509,090	269,320	3.59%	7,239,770	1.63%	30.83%
2011	38,982,680	1,105,580	2.84%	37,877,100	-6.28%	53.18%	6,932,405	48,330	0.70%	6,884,075	-8.32%	24.40%
2012	44,268,170	582,780	1.32%	43,685,390	12.06%	76.67%	7,829,845	199,895	2.55%	7,629,950	10.06%	37.88%
2013	44,860,170	387,580	0.86%	44,472,590	0.46%	79.85%	10,123,995	331,295	3.27%	9,792,700	25.07%	76.96%
Rate Ann%chg	**6.14%**			Resid & Rec. w/o growth	**3.69%**		**6.23%**			C & I w/o growth	**3.77%**	

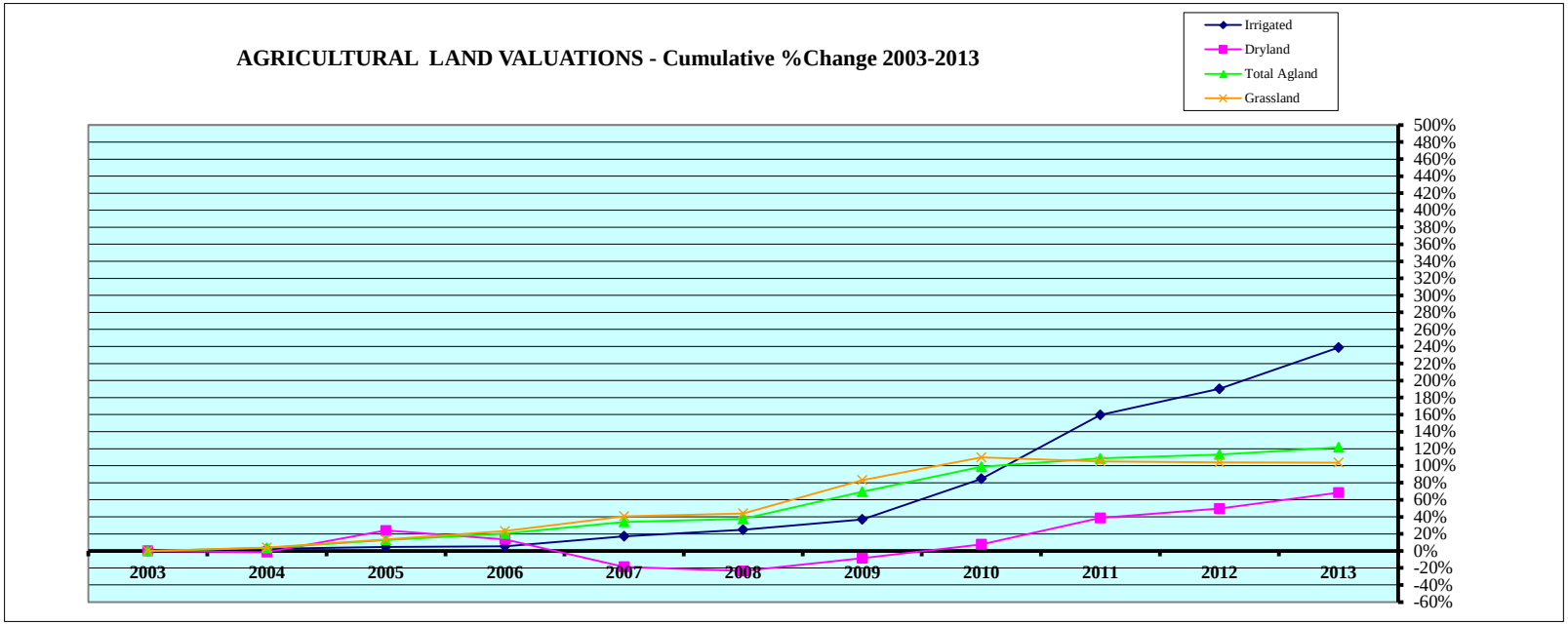
Tax Year	Ag Improvements & Site Land (1) Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2003	8,687,955	4,517,055	13,205,010	130,795	0.99%	13,074,215	--	--
2004	8,995,445	4,573,610	13,569,055	430,400	3.17%	13,138,655	-0.50%	-0.50%
2005	11,250,040	5,339,595	16,589,635	300,015	1.81%	16,289,620	20.05%	23.36%
2006	13,269,050	6,062,930	19,331,980	645,935	3.34%	18,686,045	12.64%	41.51%
2007	12,022,580	5,941,880	17,964,460	299,215	1.67%	17,665,245	-8.62%	33.78%
2008	11,118,790	5,911,355	17,030,145	150,120	0.88%	16,880,025	-6.04%	27.83%
2009	12,098,935	6,077,415	18,176,350	972,065	5.35%	17,204,285	1.02%	30.29%
2010	12,305,235	6,327,415	18,632,650	473,730	2.54%	18,158,920	-0.10%	37.52%
2011	14,964,670	7,966,320	22,930,990	359,570	1.57%	22,571,420	21.14%	70.93%
2012	12,407,390	7,407,540	19,814,930	582,675	2.94%	19,232,255	-16.13%	45.64%
2013	12,466,460	7,531,960	19,998,420	430,305	2.15%	19,568,115	-1.25%	48.19%
Rate Ann%chg	**3.68%**	**5.25%**	**4.24%**		Ag Imprv+Site w/o growth		**2.22%**	

(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; 2003 - 2013 CTL
Growth Value; 2003-2013 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2014

Cnty# 36
County GARFIELD

CHART 2



Tax Year	Irrigated Land Value	Value Chg	Ann%chg	Cmltv%chg	Dryland Value	Value Chg	Ann%chg	Cmltv%chg	Grassland Value	Value Chg	Ann%chg	Cmltv%chg
2003	11,788,695	--	--	--	4,007,370	--	--	--	58,553,110	--	--	--
2004	12,083,010	294,315	2.50%	2.50%	3,950,610	-56,760	-1.42%	-1.42%	60,850,560	2,297,450	3.92%	3.92%
2005	12,335,260	252,250	2.09%	4.64%	4,965,195	1,014,585	25.68%	23.90%	66,346,270	5,495,710	9.03%	13.31%
2006	12,430,420	95,160	0.77%	5.44%	4,548,530	-416,665	-8.39%	13.50%	72,200,395	5,854,125	8.82%	23.31%
2007	13,827,440	1,397,020	11.24%	17.29%	3,259,675	-1,288,855	-28.34%	-18.66%	82,320,710	10,120,315	14.02%	40.59%
2008	14,721,705	894,265	6.47%	24.88%	3,057,100	-202,575	-6.21%	-23.71%	84,315,955	1,995,245	2.42%	44.00%
2009	16,146,010	1,424,305	9.67%	36.96%	3,662,340	605,240	19.80%	-8.61%	107,235,430	22,919,475	27.18%	83.14%
2010	21,772,170	5,626,160	34.85%	84.69%	4,315,490	653,150	17.83%	7.69%	122,792,420	15,556,990	14.51%	109.71%
2011	30,620,235	8,848,065	40.64%	159.74%	5,555,540	1,240,050	28.73%	38.63%	120,117,490	-2,674,930	-2.18%	105.14%
2012	34,223,595	3,603,360	11.77%	190.31%	5,996,245	440,705	7.93%	49.63%	119,430,020	-687,470	-0.57%	103.97%
2013	39,925,470	5,701,875	16.66%	238.68%	6,747,535	751,290	12.53%	68.38%	119,241,125	-188,895	-0.16%	103.65%

Rate Ann.%chg: Irrigated **12.97%** Dryland **5.35%** Grassland **7.37%**

Tax Year	Waste Land [1] Value	Value Chg	Ann%chg	Cmltv%chg	Other Agland [1] Value	Value Chg	Ann%chg	Cmltv%chg	Total Agricultural Value	Value Chg	Ann%chg	Cmltv%chg
2003	943,635	--	--	--	0	--	--	--	75,292,810	--	--	--
2004	1,036,630	92,995	9.85%	9.85%	0	0			77,920,810	2,628,000	3.49%	3.49%
2005	1,271,310	234,680	22.64%	34.72%	0	0			84,918,035	6,997,225	8.98%	12.78%
2006	1,500,565	229,255	18.03%	59.02%	0	0			90,679,910	5,761,875	6.79%	20.44%
2007	1,497,795	-2,770	-0.18%	58.73%	0	0			100,905,620	10,225,710	11.28%	34.02%
2008	1,497,220	-575	-0.04%	58.67%	0	0			103,591,980	2,686,360	2.66%	37.59%
2009	553,425	-943,795	-63.04%	-41.35%	1,490	1,490			127,598,695	24,006,715	23.17%	69.47%
2010	671,435	118,010	21.32%	-28.85%	0	-1,490	-100.00%		149,551,515	21,952,820	17.20%	98.63%
2011	710,015	38,580	5.75%	-24.76%	0	0			157,003,280	7,451,765	4.98%	108.52%
2012	619,795	-90,220	-12.71%	-34.32%	298,950	298,950			160,568,605	3,565,325	2.27%	113.26%
2013	615,685	-4,110	-0.66%	-34.75%	277,840	-21,110	-7.06%		166,807,655	6,239,050	3.89%	121.55%

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Rate Ann.%chg: Total Agric Land **8.28%**

Source: 2003 - 2013 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2014

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2003-2013 (from County Abstract Reports)[1]

Tax Year	IRRIGATED LAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	DRYLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	GRASSLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2003	11,855,800	16,877	702			4,007,370	10,347	387			58,555,460	312,011	188		
2004	12,083,005	16,918	714	1.74%	1.74%	3,950,610	10,198	387	0.10%	0.10%	60,852,365	312,027	195	3.74%	3.74%
2005	12,335,260	16,830	733	2.62%	4.41%	4,965,330	10,293	482	24.53%	24.65%	66,346,675	312,058	213	9.02%	13.09%
2006	12,430,420	17,550	708	-3.36%	0.90%	4,548,530	9,878	460	-4.55%	18.98%	72,199,080	311,622	232	8.97%	23.24%
2007	13,545,370	18,470	733	3.54%	4.47%	3,320,130	9,474	350	-23.89%	-9.44%	82,386,650	310,748	265	14.43%	41.02%
2008	14,728,445	20,154	731	-0.35%	4.10%	3,054,185	8,770	348	-0.62%	-10.01%	84,320,795	309,707	272	2.69%	44.82%
2009	16,145,145	20,126	802	9.77%	14.27%	3,662,385	8,792	417	19.60%	7.63%	107,232,825	322,936	332	21.96%	76.63%
2010	21,900,790	20,135	1,088	35.59%	54.94%	4,526,640	8,765	516	23.99%	33.46%	128,151,195	322,970	397	19.50%	111.06%
2011	30,836,540	20,400	1,512	38.97%	115.33%	5,558,355	8,650	643	24.41%	66.04%	120,019,425	322,766	372	-6.29%	97.79%
2012	34,162,295	20,583	1,660	9.80%	136.43%	6,042,325	8,535	708	10.17%	82.93%	119,242,610	320,641	372	0.01%	97.81%
2013	39,672,840	20,744	1,913	15.23%	172.44%	6,796,300	8,432	806	13.86%	108.27%	118,865,360	320,683	371	-0.33%	97.16%
Rate Annual %chg Average Value/Acre:			**10.54%**					**7.61%**					**7.02%**		

Tax Year	WASTE LAND [2] Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	OTHER AGLAND [2] Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	TOTAL AGRICULTURAL LAND [1] Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2003	945,485	18,895	50			0	0				75,364,115	358,130	210		
2004	1,036,630	18,776	55	10.42%	10.42%	0	0				77,922,610	357,919	218	3.67%	3.67%
2005	1,271,595	18,758	68	22.78%	35.58%	0	0				84,918,860	357,940	237	8.97%	12.97%
2006	1,500,565	18,743	80	18.11%	60.12%	0	0				90,678,595	357,793	253	6.83%	20.69%
2007	1,497,620	18,712	80	-0.03%	60.07%	0	0				100,749,770	357,404	282	11.23%	34.23%
2008	1,497,300	18,708	80	0.00%	60.07%	0	0				103,600,725	357,339	290	2.85%	38.06%
2009	553,525	5,436	102	27.23%	103.65%	4,770	48	100			127,598,650	357,339	357	23.16%	70.04%
2010	728,300	5,453	134	31.16%	167.11%	0	0				155,306,925	357,323	435	21.72%	106.97%
2011	707,055	5,512	128	-3.95%	156.57%	0	0				157,121,375	357,328	440	1.17%	109.39%
2012	628,695	5,507	114	-11.01%	128.32%	209,430	315	664			160,285,355	355,582	451	2.51%	114.65%
2013	613,495	5,507	111	-2.42%	122.80%	277,840	375	741	11.48%		166,225,835	355,741	467	3.66%	122.51%
Rate Annual %chg Average Value/Acre:													**8.33%**		

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GARFIELD

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2003 - 2013 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2014

2013 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
2,049	GARFIELD	11,940,129	1,714,194	281,515	44,100,810	8,464,055	1,659,940	759,360	166,807,655	12,466,460	7,531,960	0	255,726,078
cnty sectorvalue % of total value:		*4.67%*	*0.67%*	*0.11%*	*17.25%*	*3.31%*	*0.65%*	*0.30%*	*65.23%*	*4.87%*	*2.95%*		*100.00%*

Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,210	BURWELL	1,482,084	742,843	53,195	27,329,610	6,420,300	471,825	0	270,890	0	7,490	0	36,778,237
59.05%	*%sector of county sector*	*12.41%*	*43.33%*	*18.90%*	*61.97%*	*75.85%*	*28.42%*		*0.16%*		*0.10%*		*14.38%*
	%sector of municipality	*4.03%*	*2.02%*	*0.14%*	*74.31%*	*17.46%*	*1.28%*		*0.74%*		*0.02%*		*100.00%*
1,210	Total Municipalities	1,482,084	742,843	53,195	27,329,610	6,420,300	471,825	0	270,890	0	7,490	0	36,778,237
59.05%	*%all municip.sect of cnty*	*12.41%*	*43.33%*	*18.90%*	*61.97%*	*75.85%*	*28.42%*		*0.16%*		*0.10%*		*14.38%*

Cnty#	County
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Sources: 2013 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2013 Municipality Pop. per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2014