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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PLATTE COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Platte County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Platte County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Kari Urkoski, Platte County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

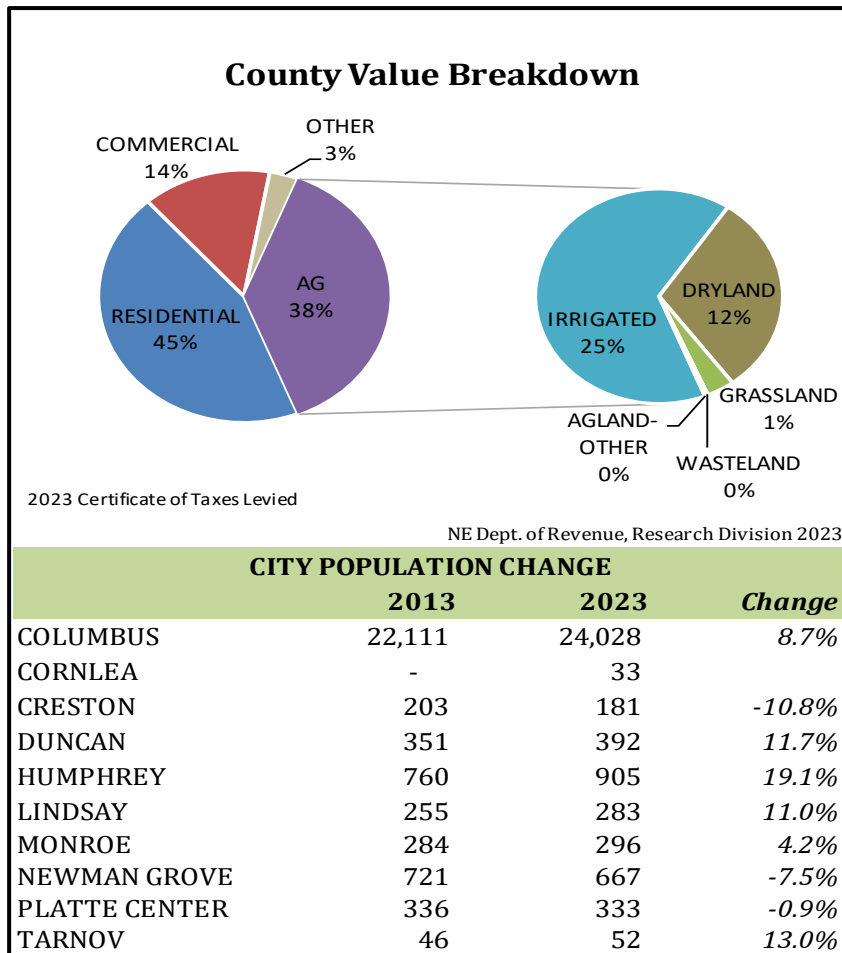
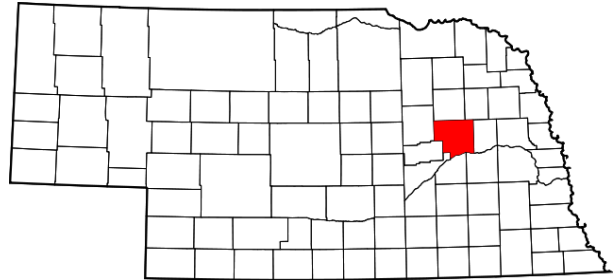
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 674 square miles, Platte County has 34,296 residents, per the Census Bureau Quick Facts for 2024, a slight population increase over the 2023 U.S. Census. Reports indicate that 75% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$214,812 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02) The majority of the commercial properties in Platte County are located in and around Columbus, the county seat. The U.S. Census Bureau states there are 1,038 employer establishments with total employment of 16,430, for a 3% increase in employment from 2019.



Agricultural land makes up a significant percentage of the valuation base of the county. Platte County is included in the Lower Elkhorn, Lower Platte North, Lower Loup, and Central Platte Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Platte County ranks fifth in corn for silage. In value of sales by commodity group, Platte County ranks first in hogs and pigs and fourth in vegetables, melons, potatoes, and sweet potatoes (USDA AgCensus).

The ethanol plant located in Columbus contributes to the local agricultural economy.

2024 Residential Correlation for Platte County

Assessment Actions

The assessment actions in Platte County included inspection and review of Valuation Groups 6, 11 and 15. New photos were taken and attached to the property record card. A market analysis was completed on each of the remaining valuation groups and percentage increases of varying degrees were applied to the lots and improvements. Percentage increases ranged between 3% to 20%. The home site is at \$27,000. All pick-up work was timely completed and added to the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor qualified an above average portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for measurement purposes.

Lot values are analyzed by comparing the land to building ratio for the residential class. Platte County has a satisfactory percentage ratio and all lot values have been studied between 2018 and 2024.

The appraisal tables including the cost and depreciation analysis are all dated between 2018 and 2024. Percentage adjustments are applied to the cost date to achieve uniform assessments on all improvements.

Platte County utilizes 15 Valuation Groups. The city of Columbus is the largest populated area, and the county has assigned valuation groups based on the characteristics, such as age, quality, and condition within the city of Columbus. This includes Valuation Groups 1 through 12. Valuation Group 13 is defined as the small towns and villages, combining eight assessor locations together. Valuation Group 15 is Humphrey.

The six-year inspection and review cycle are current with the dates ranging from 2018-2024. When completing the inspection process the county compares the parcel to the property record card for differences in appearances.

A written valuation methodology is on file in the office.

2024 Residential Correlation for Platte County

Description of Analysis

The residential parcels are divided into 15 valuation groups. Twelve of the groups are within the political boundary of Columbus and the remainder are county assessor locations outside the city of Columbus.

Valuation Group	Description
1	Columbus; Neighborhood – A
2	Columbus; Neighborhood – A1
3	Columbus; Neighborhood – B
4	Columbus; Neighborhood – B1
5	Columbus; Neighborhood – C
6	Columbus; Neighborhood – D
7	Columbus; Neighborhood – E
8	Columbus; Neighborhood – F
9	Columbus; Neighborhood – H
10	Columbus; Neighborhood – I
11	Columbus; Neighborhood – K
12	Columbus; Neighborhood – L
13	Small Towns & Villages; (incl. Creston, Duncan, Lindsay, Monroe and Platte Center, and villages Cornlea, Oconee and Tarnov)
15	Humphrey
19	Acreages

The residential statistical profile was analyzed, all measures of central tendency were within the acceptable range. The COD and PRD are also within the IAAO standard range.

Valuation Group 13 has a high PRD, further analysis of the sales indicates that two outliers impact the PRD, if they were excluded the PRD would be within the acceptable range. Valuation Group 19 has one outlier affecting the PRD. If it were excluded the PRD would be within the acceptable range.

The statistical sample and the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and the sample reflect the stated assessment actions.

2024 Residential Correlation for Platte County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales along with all other information, and the assessment practices suggest the assessments within the county are valued within the acceptable range, and therefore considered equalized. The quality of assessment of the residential class of property in Platte County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	175	94.13	97.69	94.92	15.79	102.92
2	37	95.28	95.85	95.26	11.30	100.62
3	52	97.94	98.45	97.68	08.75	100.79
4	41	95.58	96.43	92.79	16.22	103.92
5	128	95.28	97.80	96.36	13.27	101.49
6	56	96.25	97.37	96.08	09.02	101.34
7	71	95.08	96.83	96.25	08.69	100.60
8	68	95.36	96.02	96.28	06.89	99.73
9	57	93.17	94.22	93.94	08.05	100.30
10	24	92.75	92.00	91.96	11.12	100.04
11	58	92.44	93.72	93.49	08.57	100.25
12	127	95.37	98.95	95.94	14.63	103.14
13	52	96.31	102.72	96.19	21.46	106.79
15	37	94.81	96.27	93.86	16.66	102.57
19	30	98.86	101.86	96.79	24.15	105.24
____ ALL ____	1,013	95.32	97.37	95.38	13.04	102.09

Level of Value

Based on analysis of all available information, the level of value for the residential property in Platte County is 95%.

2024 Commercial Correlation for Platte County

Assessment Actions

A reappraisal was completed in the small-town commercial parcels of eight villages. The pick-up work included the listing and assessment of a casino, which impacts the growth of the commercial class. Minimal changes were made to most of the commercial class and all other pick-up work was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification and verification processes are reviewed to determine if all arm's length transactions are used. The county assessor qualified a typical portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for the measurement of the commercial class.

The lot values were reviewed, and the downtown Columbus area review was last dated 2015. The 2023 assessment year addressed the 23rd street corridor. The remainder of the lots are dated 2018.

The cost tables are dated 2022 except for Valuation Group 3, which are dated 2017. The commercial class is valued utilizing all three approaches to value, the cost, income, and sales comparison. Typical rent information is utilized for income producing parcels and applied to those parcels with similar characteristics.

The inspection and review of the commercial class has been completed beginning in 2021. Valuation Group 3 was completed most recently for the 2024 assessment year. New photos and comparison of property appearances are reviewed with the property record card.

2024 Commercial Correlation for Platte County

Description of Analysis

The commercial parcels are analyzed utilizing three valuation groups that are defined as the assessor locations in the county.

Valuation Group	Description
1	Columbus
2	All parcels in close proximity but outside Columbus city limits
3	All small towns and rural parcels

The analysis of the statistical profile of the commercial class indicates that the median and mean measures of central tendency are within the acceptable range. The COD is within the IAAO standard range, and the PRD is high. There are two outlier ratios in the overall statistics, that if hypothetically removed would bring the PRD into the standard range. This largest outlier is a low dollar sale under \$5,000 in the small town of Creston and the removal of the outlier in Valuation Group 3 would bring the PRD closer to the standard range and the COD into the standard range.

The 2024 County Abstract of Assessment for the Real Property Form 45, Compared with the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions of the county assessor.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales along with all other information, and the assessment practices suggest the assessments within the county are valued within the acceptable range, and therefore considered equalized. The quality of assessment of the commercial class of property in Platte County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	82	95.65	92.19	84.66	15.21	108.89
2	8	96.47	97.75	96.99	03.87	100.78
3	20	97.89	125.19	93.49	39.78	133.91
____ ALL ____	110	96.17	98.59	86.59	18.97	113.86

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Platte County is 96%.

2024 Agricultural Correlation for Platte County

Assessment Actions

The County Assessor annually conducts a market analysis, leading to adjustments in the agricultural class. Market Areas 3 irrigated land was increased 15%. In Market Area 6 irrigated land was increased 10% and grassland was increased 7%. The county assessor also created soil adjustments for eight soil codes along the river. The dwellings and outbuildings received percentage adjustments. Pick-up work was completed and added to the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification and verification processes are reviewed to determine if all arm's length transactions are used. The county assessor qualified sales near the statewide average. A large portion of the non-qualified sales are reflective of family transactions, splits, and partial interest transfers. Further review of the disqualified sales support that all arm's-length transactions have been made available for the measurement of the agricultural class.

The costing date for the dwellings and outbuildings is 2022, the last date of inspection was 2021. The aerial imagery was utilized to inspect and review the rural properties. The land values tables were set in 2020 and updated each year.

There are two market areas identified in Platte County. The areas are defined geographically utilizing sold parcels to establish the boundaries. The smallest market area is located south of the Loup River and north of the Platte River. The last land use review was reported as 2021. A portion of the Conservation Reserve Acres (CRP) are identified. The county has made several attempts to identify the CRP. The intensive use parcels are identified in Platte County.

Non-agricultural influence is described in the county as recreational influence in the area between the Platte and Loup rivers. This area is majority grassland and will sell between \$4,000 to \$5,000 per acre. Sales of non-influence portion of the county is analyzed to develop grassland values. There are 105 special value applications on file.

Description of Analysis

Platte County is divided into two market areas. Market Area 3 is predominantly irrigated cropland with little grassland and tends to have sandier soils compared to the rest of the county. The area is defined as the region between the Loup and Platte Rivers. Market Area 6 is the remainder of the county north of the Loup River.

The statistical sample for the agricultural class includes 75 qualified sales. The overall measures of central tendency are all within the acceptable range. The COD is within the IAAO standard range indicating the data used for measurement is reliable.

2024 Agricultural Correlation for Platte County

Both market areas are within the acceptable range for the measures of central tendency. Further review of the 80% Majority Land Use (MLU) indicates that sales with a sufficient sample are also within the acceptable range.

Where there are few sales, a review of the Average Acre Value Comparison of Platte County along with surrounding counties indicates that the values are comparable.

A comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Platte County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	29	70.90	73.21	67.87	20.44	107.87
3	5	71.26	77.57	76.42	26.28	101.50
6	24	69.59	72.31	66.50	19.54	108.74
<u> Dry </u>						
County	27	75.23	72.22	70.54	16.67	102.38
3	1	98.78	98.78	98.78	00.00	100.00
6	26	74.58	71.20	70.28	16.24	101.31
<u> Grass </u>						
County	3	69.73	53.93	48.10	23.23	112.12
3	2	70.03	70.03	69.82	00.43	100.30
6	1	21.72	21.72	21.72	00.00	100.00
<u> ALL </u>	<u>75</u>	73.92	72.98	69.43	19.26	105.11

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Platte County is 74%.

Special Value

A review of agricultural land values in Platte County in area that have non-agricultural influences indicates that the assessed values used are like the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 74%

2024 Opinions of the Property Tax Administrator for Platte County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Platte County

Residential Real Property - Current

Number of Sales	1013	Median	95.32
Total Sales Price	\$263,611,685	Mean	97.37
Total Adj. Sales Price	\$263,611,685	Wgt. Mean	95.38
Total Assessed Value	\$251,430,490	Average Assessed Value of the Base	\$204,780
Avg. Adj. Sales Price	\$260,229	Avg. Assessed Value	\$248,204

Confidence Interval - Current

95% Median C.I	94.64 to 96.30
95% Wgt. Mean C.I	94.41 to 96.35
95% Mean C.I	96.18 to 98.56
% of Value of the Class of all Real Property Value in the County	40.75
% of Records Sold in the Study Period	7.54
% of Value Sold in the Study Period	9.14

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	1,143	95	95.37
2022	1,109	95	94.78
2021	984	96	95.67
2020	959	94	94.47

2024 Commission Summary for Platte County

Commercial Real Property - Current

Number of Sales	110	Median	96.17
Total Sales Price	\$54,925,392	Mean	98.59
Total Adj. Sales Price	\$54,925,392	Wgt. Mean	86.59
Total Assessed Value	\$47,557,850	Average Assessed Value of the Base	\$610,459
Avg. Adj. Sales Price	\$499,322	Avg. Assessed Value	\$432,344

Confidence Interval - Current

95% Median C.I	94.68 to 97.16
95% Wgt. Mean C.I	79.00 to 94.18
95% Mean C.I	87.53 to 109.65
% of Value of the Class of all Real Property Value in the County	13.85
% of Records Sold in the Study Period	7.18
% of Value Sold in the Study Period	5.09

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	111	97	97.16
2022	89	97	97.16
2021	86	97	97.28
2020	90	98	97.65

**71 Platte
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 1,013
 Total Sales Price : 263,611,685
 Total Adj. Sales Price : 263,611,685
 Total Assessed Value : 251,430,490
 Avg. Adj. Sales Price : 260,229
 Avg. Assessed Value : 248,204

MEDIAN : 95
 WGT. MEAN : 95
 MEAN : 97
 COD : 13.04
 PRD : 102.09

COV : 19.84
 STD : 19.32
 Avg. Abs. Dev : 12.43
 MAX Sales Ratio : 232.16
 MIN Sales Ratio : 44.72

95% Median C.I. : 94.64 to 96.30
 95% Wgt. Mean C.I. : 94.41 to 96.35
 95% Mean C.I. : 96.18 to 98.56

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	146	99.83	101.43	99.67	11.76	101.77	63.24	220.73	98.25 to 101.31		237,664	236,886
01-JAN-22 To 31-MAR-22	121	96.74	100.28	98.58	12.11	101.72	71.46	198.74	93.88 to 98.56		238,119	234,743
01-APR-22 To 30-JUN-22	140	95.92	97.85	96.47	12.10	101.43	54.86	210.20	92.68 to 97.68		272,738	263,120
01-JUL-22 To 30-SEP-22	139	95.31	99.02	96.53	12.93	102.58	44.72	201.87	93.52 to 98.30		266,351	257,102
01-OCT-22 To 31-DEC-22	120	95.90	99.29	95.63	14.12	103.83	70.55	232.16	91.83 to 98.31		256,418	245,226
01-JAN-23 To 31-MAR-23	86	96.42	95.45	92.95	12.17	102.69	53.56	140.89	93.73 to 98.47		252,498	234,696
01-APR-23 To 30-JUN-23	129	94.29	95.04	94.03	13.42	101.07	56.09	181.95	90.60 to 96.36		287,177	270,019
01-JUL-23 To 30-SEP-23	132	88.65	89.72	88.86	13.16	100.97	48.99	197.92	84.81 to 92.23		267,904	238,059
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	546	96.94	99.64	97.73	12.39	101.95	44.72	220.73	95.81 to 98.26		254,061	248,284
01-OCT-22 To 30-SEP-23	467	93.57	94.70	92.77	13.57	102.08	48.99	232.16	92.16 to 94.94		267,439	248,110
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	520	95.93	99.06	96.75	12.81	102.39	44.72	232.16	94.94 to 96.93		259,209	250,779
<u>ALL</u>	1,013	95.32	97.37	95.38	13.04	102.09	44.72	232.16	94.64 to 96.30		260,229	248,204

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	175	94.13	97.69	94.92	15.79	102.92	48.99	201.87	91.63 to 97.91		167,818	159,298
2	37	95.28	95.85	95.26	11.30	100.62	66.59	130.71	91.21 to 101.14		609,365	580,508
3	52	97.94	98.45	97.68	08.75	100.79	60.33	148.52	96.80 to 100.57		249,619	243,837
4	41	95.58	96.43	92.79	16.22	103.92	44.72	232.16	87.00 to 100.96		331,984	308,055
5	128	95.28	97.80	96.36	13.27	101.49	61.72	210.20	91.83 to 98.25		235,542	226,962
6	56	96.25	97.37	96.08	09.02	101.34	67.29	140.92	93.12 to 99.01		294,185	282,651
7	71	95.08	96.83	96.25	08.69	100.60	74.40	137.11	92.96 to 97.61		281,337	270,791
8	68	95.36	96.02	96.28	06.89	99.73	75.60	114.39	93.74 to 98.31		423,122	407,375
9	57	93.17	94.22	93.94	08.05	100.30	70.71	124.22	89.31 to 96.59		251,740	236,472
10	24	92.75	92.00	91.96	11.12	100.04	62.83	126.22	86.01 to 97.14		339,550	312,251
11	58	92.44	93.72	93.49	08.57	100.25	63.24	127.99	89.71 to 96.62		303,557	283,804
12	127	95.37	98.95	95.94	14.63	103.14	60.45	220.73	92.23 to 99.81		173,874	166,813
13	52	96.31	102.72	96.19	21.46	106.79	54.16	198.74	91.92 to 105.25		146,371	140,788
15	37	94.81	96.27	93.86	16.66	102.57	54.86	146.76	86.69 to 103.36		256,999	241,210
19	30	98.86	101.86	96.79	24.15	105.24	53.56	170.05	81.00 to 113.89		347,590	336,433
<u>ALL</u>	1,013	95.32	97.37	95.38	13.04	102.09	44.72	232.16	94.64 to 96.30		260,229	248,204

**71 Platte
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 1,013	MEDIAN : 95	COV : 19.84	95% Median C.I. : 94.64 to 96.30
Total Sales Price : 263,611,685	WGT. MEAN : 95	STD : 19.32	95% Wgt. Mean C.I. : 94.41 to 96.35
Total Adj. Sales Price : 263,611,685	MEAN : 97	Avg. Abs. Dev : 12.43	95% Mean C.I. : 96.18 to 98.56
Total Assessed Value : 251,430,490			
Avg. Adj. Sales Price : 260,229	COD : 13.04	MAX Sales Ratio : 232.16	
Avg. Assessed Value : 248,204	PRD : 102.09	MIN Sales Ratio : 44.72	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,012	95.32	97.38	95.39	13.04	102.09	44.72	232.16	94.67 to 96.30	260,306	248,305
06	1	80.20	80.20	80.20	00.00	100.00	80.20	80.20	N/A	182,000	145,965
07											
<u>ALL</u>	1,013	95.32	97.37	95.38	13.04	102.09	44.72	232.16	94.64 to 96.30	260,229	248,204

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	86.68	86.68	91.49	21.55	94.74	68.00	105.36	N/A	8,750	8,005
Less Than 30,000	4	100.18	116.32	129.38	34.76	89.91	68.00	196.93	N/A	14,375	18,599
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,013	95.32	97.37	95.38	13.04	102.09	44.72	232.16	94.64 to 96.30	260,229	248,204
Greater Than 14,999	1,011	95.32	97.39	95.38	13.03	102.11	44.72	232.16	94.64 to 96.30	260,726	248,679
Greater Than 29,999	1,009	95.32	97.29	95.37	12.95	102.01	44.72	232.16	94.61 to 96.30	261,203	249,114
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	86.68	86.68	91.49	21.55	94.74	68.00	105.36	N/A	8,750	8,005
15,000 TO 29,999	2	145.97	145.97	145.96	34.92	100.01	95.00	196.93	N/A	20,000	29,193
30,000 TO 59,999	10	142.73	151.79	153.61	23.49	98.82	100.24	220.73	112.99 to 201.87	46,700	71,736
60,000 TO 99,999	34	124.80	130.64	131.59	25.23	99.28	44.72	232.16	110.73 to 140.25	81,877	107,741
100,000 TO 149,999	104	101.11	106.31	105.24	16.68	101.02	60.33	181.95	96.65 to 107.00	125,602	132,179
150,000 TO 249,999	426	92.90	93.66	93.33	11.83	100.35	48.99	153.91	91.92 to 94.61	199,840	186,502
250,000 TO 499,999	383	95.19	94.68	94.67	08.98	100.01	54.86	132.44	94.02 to 96.25	332,761	315,039
500,000 TO 999,999	47	95.54	96.20	96.20	10.32	100.00	53.56	126.43	91.63 to 100.75	606,952	583,872
1,000,000 +	5	91.35	93.41	92.54	15.10	100.94	71.01	130.71	N/A	1,227,000	1,135,456
<u>ALL</u>	1,013	95.32	97.37	95.38	13.04	102.09	44.72	232.16	94.64 to 96.30	260,229	248,204

**71 Platte
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 110
 Total Sales Price : 54,925,392
 Total Adj. Sales Price : 54,925,392
 Total Assessed Value : 47,557,850
 Avg. Adj. Sales Price : 499,322
 Avg. Assessed Value : 432,344

MEDIAN : 96
 WGT. MEAN : 87
 MEAN : 99
 COD : 18.97
 PRD : 113.86

COV : 60.04
 STD : 59.19
 Avg. Abs. Dev : 18.24
 MAX Sales Ratio : 670.67
 MIN Sales Ratio : 21.37

95% Median C.I. : 94.68 to 97.16
 95% Wgt. Mean C.I. : 79.00 to 94.18
 95% Mean C.I. : 87.53 to 109.65

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	6	102.02	108.74	106.56	11.77	102.05	95.97	147.92	95.97 to 147.92	566,483	603,646
01-JAN-21 To 31-MAR-21	10	100.40	101.37	100.77	08.17	100.60	80.16	121.01	92.19 to 111.33	203,100	204,673
01-APR-21 To 30-JUN-21	8	96.74	99.81	98.47	13.29	101.36	67.03	124.88	67.03 to 124.88	205,044	201,898
01-JUL-21 To 30-SEP-21	5	100.20	94.17	92.23	06.58	102.10	76.34	101.25	N/A	188,288	173,660
01-OCT-21 To 31-DEC-21	16	94.51	98.03	94.76	08.68	103.45	77.88	139.75	90.57 to 99.00	454,675	430,855
01-JAN-22 To 31-MAR-22	10	97.64	99.26	95.93	06.40	103.47	84.27	111.96	90.94 to 111.92	651,708	625,156
01-APR-22 To 30-JUN-22	16	95.89	91.25	81.15	07.75	112.45	57.40	104.65	91.61 to 99.24	621,493	504,337
01-JUL-22 To 30-SEP-22	9	95.00	85.79	84.03	11.36	102.09	42.75	98.44	61.42 to 96.52	876,667	736,707
01-OCT-22 To 31-DEC-22	9	89.06	90.79	97.92	34.52	92.72	21.37	182.97	54.81 to 117.94	484,444	474,379
01-JAN-23 To 31-MAR-23	4	95.07	84.75	96.24	22.90	88.06	33.75	115.10	N/A	369,250	355,360
01-APR-23 To 30-JUN-23	11	90.53	79.45	61.14	22.06	129.95	34.88	110.79	37.92 to 101.26	629,091	384,641
01-JUL-23 To 30-SEP-23	6	97.46	181.06	64.75	115.01	279.63	50.01	670.67	50.01 to 670.67	421,822	273,148
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	29	100.11	101.22	101.75	10.09	99.48	67.03	147.92	94.85 to 105.88	276,265	281,106
01-OCT-21 To 30-SEP-22	51	95.72	93.98	88.05	08.58	106.73	42.75	139.75	94.34 to 96.79	620,113	545,980
01-OCT-22 To 30-SEP-23	30	92.84	103.88	75.62	45.38	137.37	21.37	670.67	70.31 to 100.00	509,598	385,360
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	39	96.43	98.76	96.10	09.87	102.77	67.03	139.75	93.44 to 100.55	304,810	292,920
01-JAN-22 To 31-DEC-22	44	95.96	91.86	87.84	13.46	104.58	21.37	182.97	93.31 to 97.28	652,522	573,198
<u>ALL</u>	110	96.17	98.59	86.59	18.97	113.86	21.37	670.67	94.68 to 97.16	499,322	432,344

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	82	95.65	92.19	84.66	15.21	108.89	21.37	182.97	93.75 to 97.28	557,373	471,851
2	8	96.47	97.75	96.99	03.87	100.78	90.94	110.79	90.94 to 110.79	877,638	851,190
3	20	97.89	125.19	93.49	39.78	133.91	54.81	670.67	93.31 to 107.59	109,984	102,827
<u>ALL</u>	110	96.17	98.59	86.59	18.97	113.86	21.37	670.67	94.68 to 97.16	499,322	432,344

**71 Platte
COMMERCIAL**

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Qualified

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	107	96.19	98.60	86.09	19.27	114.53	21.37	670.67	94.68 to 97.28	490,611	422,378
04	3	92.93	98.22	97.26	07.12	100.99	90.94	110.79	N/A	810,000	787,788
<u>ALL</u>	110	96.17	98.59	86.59	18.97	113.86	21.37	670.67	94.68 to 97.16	499,322	432,344

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	670.67	670.67	670.67	00.00	100.00	670.67	670.67	N/A	3,000	20,120
Less Than 15,000	3	107.59	292.42	202.48	177.12	144.42	99.00	670.67	N/A	5,783	11,710
Less Than 30,000	7	100.00	187.32	124.94	89.25	149.93	97.07	670.67	97.07 to 670.67	13,579	16,965
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	109	96.15	93.34	86.55	13.67	107.85	21.37	182.97	94.34 to 97.16	503,875	436,126
Greater Than 14,999	107	96.04	93.16	86.55	13.80	107.64	21.37	182.97	94.31 to 97.16	513,159	444,138
Greater Than 29,999	103	95.72	92.56	86.52	13.86	106.98	21.37	182.97	93.75 to 96.79	532,333	460,574
<u>Incremental Ranges</u>											
0 TO 4,999	1	670.67	670.67	670.67	00.00	100.00	670.67	670.67	N/A	3,000	20,120
5,000 TO 14,999	2	103.30	103.30	104.60	04.16	98.76	99.00	107.59	N/A	7,175	7,505
15,000 TO 29,999	4	98.58	108.50	107.63	11.54	100.81	97.07	139.75	N/A	19,425	20,906
30,000 TO 59,999	7	96.28	87.94	88.97	19.86	98.84	42.75	123.53	42.75 to 123.53	45,857	40,801
60,000 TO 99,999	15	96.43	96.58	96.56	06.63	100.02	77.88	111.33	93.46 to 101.26	75,400	72,810
100,000 TO 149,999	6	104.59	105.72	106.18	09.13	99.57	93.31	124.88	93.31 to 124.88	132,726	140,933
150,000 TO 249,999	17	95.58	86.62	87.77	18.04	98.69	33.75	118.32	67.18 to 100.68	197,501	173,350
250,000 TO 499,999	25	94.68	96.38	97.61	17.05	98.74	21.37	182.97	92.19 to 97.92	354,920	346,449
500,000 TO 999,999	18	95.90	95.20	94.51	07.34	100.73	57.40	115.10	92.27 to 99.12	690,138	652,259
1,000,000 TO 1,999,999	10	96.08	89.01	86.20	11.77	103.26	50.01	107.44	55.88 to 105.23	1,353,898	1,167,109
2,000,000 TO 4,999,999	5	61.42	69.85	70.85	31.03	98.59	34.88	96.15	N/A	2,878,000	2,039,161
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	110	96.17	98.59	86.59	18.97	113.86	21.37	670.67	94.68 to 97.16	499,322	432,344

71 Platte
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

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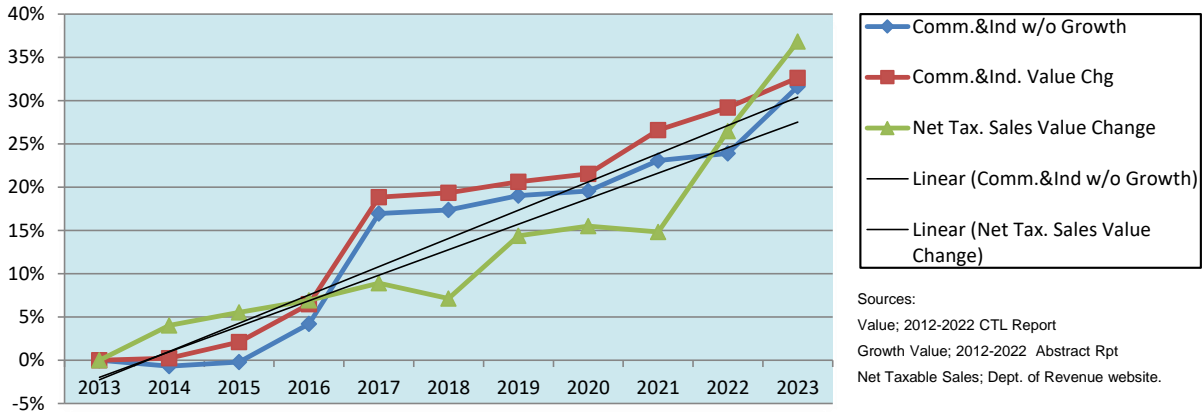
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 95% Wgt. Mean C.I. : 79.00 to 94.18
 95% Mean C.I. : 87.53 to 109.65

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
185	1	34.88	34.88	34.88	00.00	100.00	34.88	34.88	N/A	2,500,000	872,090
300	1	118.32	118.32	118.32	00.00	100.00	118.32	118.32	N/A	240,000	283,970
303	1	96.19	96.19	96.19	00.00	100.00	96.19	96.19	N/A	1,000,000	961,875
304	2	99.12	99.12	99.24	00.12	99.88	99.00	99.24	N/A	177,500	176,150
306	1	123.53	123.53	123.53	00.00	100.00	123.53	123.53	N/A	57,000	70,410
319	1	95.42	95.42	95.42	00.00	100.00	95.42	95.42	N/A	2,800,000	2,671,875
334	2	93.49	93.49	91.97	02.73	101.65	90.94	96.04	N/A	907,500	834,608
341	1	93.44	93.44	93.44	00.00	100.00	93.44	93.44	N/A	610,000	570,000
344	18	97.21	97.84	97.14	17.92	100.72	42.75	182.97	91.61 to 103.62	359,963	349,659
349	1	90.53	90.53	90.53	00.00	100.00	90.53	90.53	N/A	637,500	577,125
350	5	93.31	93.76	95.29	01.68	98.39	91.61	95.97	N/A	544,200	518,553
352	12	93.84	92.48	84.08	07.58	109.99	61.39	111.96	90.43 to 96.52	821,250	690,539
353	21	99.75	120.70	87.84	42.84	137.41	21.37	670.67	93.75 to 107.59	159,483	140,093
381	1	98.44	98.44	98.44	00.00	100.00	98.44	98.44	N/A	760,000	748,125
401	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	900,000	855,000
406	8	97.06	103.45	101.74	16.44	101.68	67.03	147.92	67.03 to 147.92	761,875	775,114
407	1	107.44	107.44	107.44	00.00	100.00	107.44	107.44	N/A	1,445,000	1,552,500
413	2	77.33	77.33	67.68	35.33	114.26	50.01	104.65	N/A	1,227,736	830,915
419	3	89.06	81.83	63.78	16.72	128.30	55.88	100.55	N/A	811,980	517,907
423	1	67.18	67.18	67.18	00.00	100.00	67.18	67.18	N/A	175,000	117,565
442	6	95.34	93.49	94.88	05.46	98.53	77.88	101.26	77.88 to 101.26	108,333	102,784
444	2	98.74	98.74	97.68	01.48	101.09	97.28	100.20	N/A	464,000	453,250
447	1	80.16	80.16	80.16	00.00	100.00	80.16	80.16	N/A	160,000	128,250
458	1	106.88	106.88	106.88	00.00	100.00	106.88	106.88	N/A	400,000	427,500
470	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	55,000	53,440
471	1	111.33	111.33	111.33	00.00	100.00	111.33	111.33	N/A	64,000	71,250
476	1	97.07	97.07	97.07	00.00	100.00	97.07	97.07	N/A	17,900	17,375
490	1	84.27	84.27	84.27	00.00	100.00	84.27	84.27	N/A	62,000	52,245
526	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	204,000	201,175
528	8	92.60	80.11	82.10	15.67	97.58	33.75	96.79	33.75 to 96.79	313,500	257,391
531	1	61.42	61.42	61.42	00.00	100.00	61.42	61.42	N/A	2,610,000	1,603,125
841	1	101.16	101.16	101.16	00.00	100.00	101.16	101.16	N/A	561,100	567,600
999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	20,000	20,000
<u>ALL</u>	<u>110</u>	<u>96.17</u>	<u>98.59</u>	<u>86.59</u>	<u>18.97</u>	<u>113.86</u>	<u>21.37</u>	<u>670.67</u>	<u>94.68 to 97.16</u>	<u>499,322</u>	<u>432,344</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 606,336,730	\$ 8,668,865	1.43%	\$ 597,667,865		\$ 391,259,772	
2013	\$ 607,756,110	\$ 5,598,820	0.92%	\$ 602,157,290	-0.69%	\$ 406,962,774	4.01%
2014	\$ 619,037,295	\$ 14,003,690	2.26%	\$ 605,033,605	-0.45%	\$ 412,919,570	1.46%
2015	\$ 645,609,700	\$ 13,883,380	2.15%	\$ 631,726,320	2.05%	\$ 418,392,787	1.33%
2016	\$ 720,582,270	\$ 11,376,200	1.58%	\$ 709,206,070	9.85%	\$ 426,057,796	1.83%
2017	\$ 723,691,605	\$ 11,982,455	1.66%	\$ 711,709,150	-1.23%	\$ 419,121,927	-1.63%
2018	\$ 731,363,060	\$ 9,721,665	1.33%	\$ 721,641,395	-0.28%	\$ 447,468,648	6.76%
2019	\$ 736,986,455	\$ 12,110,655	1.64%	\$ 724,875,800	-0.89%	\$ 451,957,569	1.00%
2020	\$ 767,634,650	\$ 21,331,275	2.78%	\$ 746,303,375	1.26%	\$ 449,224,815	-0.60%
2021	\$ 783,376,433	\$ 32,089,800	4.10%	\$ 751,286,633	-2.13%	\$ 494,840,341	10.15%
2022	\$ 804,246,678	\$ 6,152,245	0.76%	\$ 798,094,433	1.88%	\$ 535,351,236	8.19%
2023	\$ 865,391,258	\$ 16,055,290	1.86%	\$ 849,335,968	5.61%	\$ 551,310,306	2.98%
Ann %chg	3.60%			Average	1.36%	3.08%	3.23%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.69%	0.23%	4.01%
2014	-0.21%	2.09%	5.54%
2015	4.19%	6.48%	6.93%
2016	16.97%	18.84%	8.89%
2017	17.38%	19.35%	7.12%
2018	19.02%	20.62%	14.37%
2019	19.55%	21.55%	15.51%
2020	23.08%	26.60%	14.81%
2021	23.91%	29.20%	26.47%
2022	31.63%	32.64%	36.83%
2023	40.08%	42.72%	40.91%

County Number	71
County Name	Platte

71 Platte
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 75
 Total Sales Price : 70,167,505
 Total Adj. Sales Price : 70,167,505
 Total Assessed Value : 48,716,060
 Avg. Adj. Sales Price : 935,567
 Avg. Assessed Value : 649,547

MEDIAN : 74
 WGT. MEAN : 69
 MEAN : 73
 COD : 19.26
 PRD : 105.11

COV : 24.36
 STD : 17.78
 Avg. Abs. Dev : 14.24
 MAX Sales Ratio : 120.84
 MIN Sales Ratio : 21.72

95% Median C.I. : 64.98 to 77.51
 95% Wgt. Mean C.I. : 65.31 to 73.55
 95% Mean C.I. : 68.96 to 77.00

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	9	80.56	83.65	82.55	07.99	101.33	75.54	103.93	75.59 to 91.78	628,952	519,228	
01-JAN-21 To 31-MAR-21	10	81.96	83.34	81.50	12.92	102.26	60.60	120.84	70.33 to 97.65	751,124	612,171	
01-APR-21 To 30-JUN-21	8	90.16	88.41	85.79	11.77	103.05	69.73	100.94	69.73 to 100.94	698,112	598,904	
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	11	67.10	66.79	64.91	20.30	102.90	21.72	101.98	54.56 to 95.78	998,698	648,229	
01-JAN-22 To 31-MAR-22	3	74.37	73.41	72.02	10.60	101.93	61.12	84.75	N/A	1,004,000	723,038	
01-APR-22 To 30-JUN-22	5	79.10	86.37	87.73	11.96	98.45	75.23	103.15	N/A	954,400	837,277	
01-JUL-22 To 30-SEP-22	5	64.98	64.18	60.98	09.70	105.25	55.43	72.44	N/A	993,682	605,904	
01-OCT-22 To 31-DEC-22	13	56.01	60.33	60.25	15.84	100.13	45.35	98.90	52.43 to 64.39	1,065,205	641,807	
01-JAN-23 To 31-MAR-23	5	59.56	55.06	53.19	09.87	103.52	44.90	61.31	N/A	1,511,768	804,047	
01-APR-23 To 30-JUN-23	3	59.16	70.18	66.94	24.22	104.84	54.19	97.19	N/A	1,108,667	742,183	
01-JUL-23 To 30-SEP-23	3	70.90	67.31	68.85	09.48	97.76	55.43	75.60	N/A	980,070	674,755	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	27	82.23	84.95	83.10	11.29	102.23	60.60	120.84	76.80 to 91.78	694,693	577,259	
01-OCT-21 To 30-SEP-22	24	69.99	71.15	69.57	18.16	102.27	21.72	103.15	61.99 to 77.51	989,087	688,147	
01-OCT-22 To 30-SEP-23	24	57.57	61.34	60.04	16.45	102.17	44.90	98.90	54.19 to 63.22	1,153,030	692,272	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	29	78.22	78.46	74.93	18.50	104.71	21.72	120.84	68.72 to 85.16	830,407	622,188	
01-JAN-22 To 31-DEC-22	26	63.81	67.59	66.65	19.82	101.41	45.35	103.15	56.01 to 75.23	1,023,080	681,866	
<u>ALL</u>	75	73.92	72.98	69.43	19.26	105.11	21.72	120.84	64.98 to 77.51	935,567	649,547	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
3	10	70.03	74.25	73.56	21.21	100.94	48.26	103.15	54.56 to 101.98	694,218	510,693	
6	65	75.23	72.78	68.97	18.49	105.52	21.72	120.84	64.98 to 78.22	972,697	670,910	
<u>ALL</u>	75	73.92	72.98	69.43	19.26	105.11	21.72	120.84	64.98 to 77.51	935,567	649,547	

71 Platte
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

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 MAX Sales Ratio : 120.84
 MIN Sales Ratio : 21.72

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 95% Wgt. Mean C.I. : 65.31 to 73.55
 95% Mean C.I. : 68.96 to 77.00

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	96.87	90.04	89.12	10.57	101.03	71.26	101.98	N/A	365,132	325,405
3	2	86.62	86.62	85.45	17.73	101.37	71.26	101.98	N/A	371,698	317,620
6	1	96.87	96.87	96.87	00.00	100.00	96.87	96.87	N/A	352,000	340,975
Dry											
County	24	74.58	70.82	68.64	15.19	103.18	45.35	98.78	56.77 to 79.22	830,003	569,741
3	1	98.78	98.78	98.78	00.00	100.00	98.78	98.78	N/A	202,400	199,940
6	23	73.92	69.60	68.33	14.53	101.86	45.35	97.94	56.77 to 75.60	857,290	585,820
Grass											
County	3	69.73	53.93	48.10	23.23	112.12	21.72	70.33	N/A	579,838	278,885
3	2	70.03	70.03	69.82	00.43	100.30	69.73	70.33	N/A	476,918	333,008
6	1	21.72	21.72	21.72	00.00	100.00	21.72	21.72	N/A	785,679	170,640
ALL	75	73.92	72.98	69.43	19.26	105.11	21.72	120.84	64.98 to 77.51	935,567	649,547

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	29	70.90	73.21	67.87	20.44	107.87	44.90	103.93	61.12 to 82.38	1,169,819	793,924
3	5	71.26	77.57	76.42	26.28	101.50	48.26	103.15	N/A	935,190	714,665
6	24	69.59	72.31	66.50	19.54	108.74	44.90	103.93	59.56 to 82.38	1,218,701	810,436
Dry											
County	27	75.23	72.22	70.54	16.67	102.38	45.35	98.90	56.77 to 80.56	838,151	591,199
3	1	98.78	98.78	98.78	00.00	100.00	98.78	98.78	N/A	202,400	199,940
6	26	74.58	71.20	70.28	16.24	101.31	45.35	98.90	56.77 to 79.22	862,603	606,247
Grass											
County	3	69.73	53.93	48.10	23.23	112.12	21.72	70.33	N/A	579,838	278,885
3	2	70.03	70.03	69.82	00.43	100.30	69.73	70.33	N/A	476,918	333,008
6	1	21.72	21.72	21.72	00.00	100.00	21.72	21.72	N/A	785,679	170,640
ALL	75	73.92	72.98	69.43	19.26	105.11	21.72	120.84	64.98 to 77.51	935,567	649,547

Platte County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	3	7,015	6,664	6,664	6,154	5,875	5,260	4,500	4,000	6,151
Butler	1	6,422	6,286	6,286	6,101	5,761	5,484	5,068	4,977	6,338
Polk	1	6,457	6,100	6,100	5,725	5,240	5,209	5,020	4,438	6,629
Merrick	1	5,400	5,200	5,200	4,900	4,600	4,500	4,200	3,620	5,053
Nance	1	4,094	3,989	3,989	3,985	3,980	3,899	3,900	3,797	3,997
Platte	6	9,520	8,585	8,585	8,381	7,590	7,190	6,900	6,479	8,154
Boone	1	7,925	7,972	7,972	7,925	5,820	7,917	7,947	7,945	7,948
Madison	1	8,243	7,701	7,701	7,341	6,875	6,675	5,495	4,673	6,658
Stanton	1	5,769	6,385	6,385	5,555	4,819	5,704	5,021	4,852	5,624
Colfax	1	6,404	6,304	6,304	6,051	5,740	5,526	5,100	4,818	5,970
Nance	2	5,565	5,565	5,565	5,515	5,515	5,515	5,460	5,460	5,528

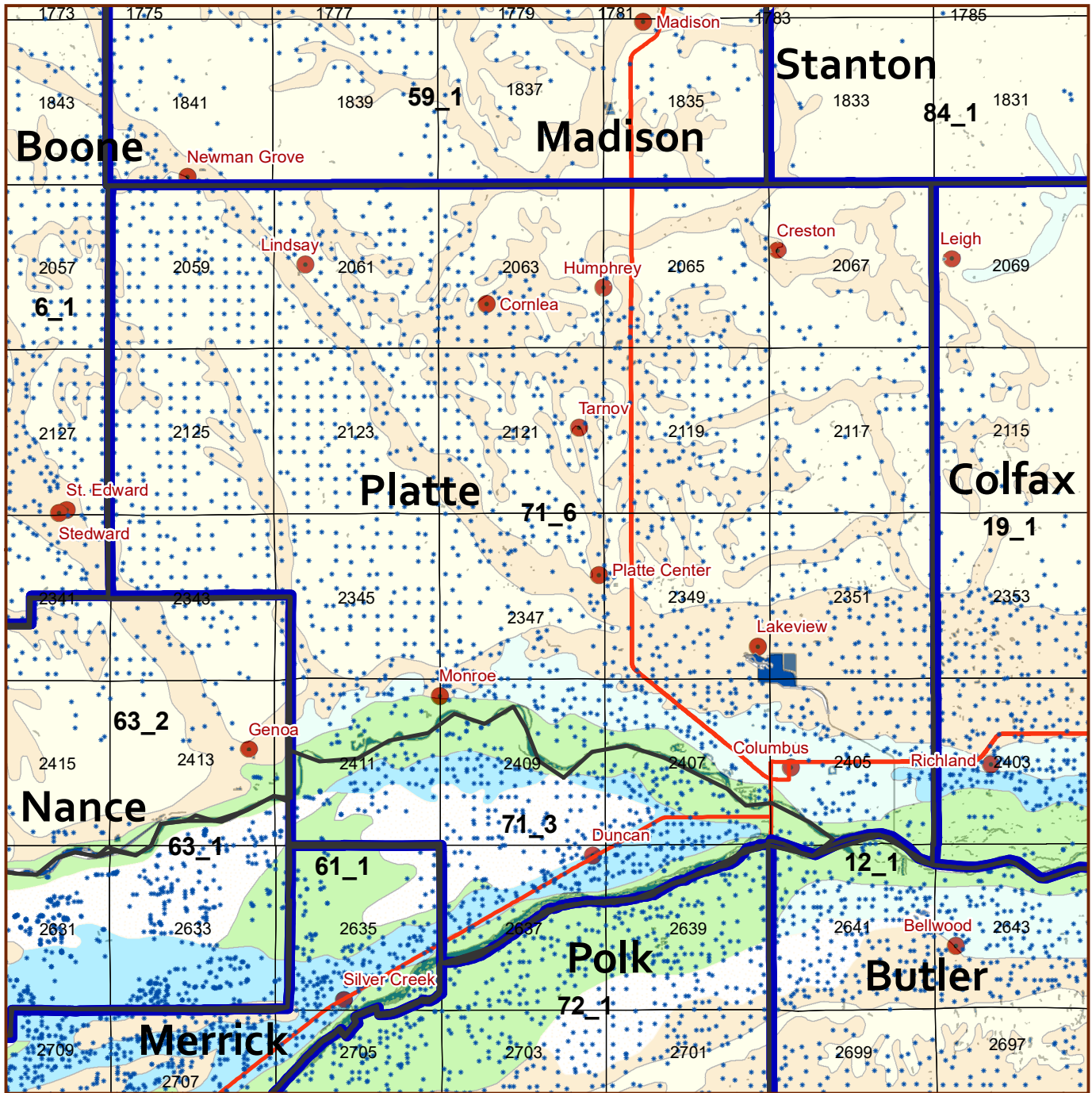
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	5,200	5,050	4,783	4,700	4,304	3,871	3,300	2,800	4,439
Butler	1	6,700	6,100	5,850	5,750	5,500	5,000	3,950	3,825	5,398
Polk	1	5,710	5,410	4,160	4,150	3,740	3,620	3,490	3,510	5,037
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	2,315
Nance	1	2,399	2,400	2,333	2,343	2,313	2,266	2,220	2,200	2,313
Platte	6	7,841	7,350	6,729	6,639	6,347	5,938	4,900	3,724	6,461
Boone	1	5,474	5,434	5,474	5,080	4,527	5,442	5,438	5,437	5,437
Madison	1	7,816	7,631	7,107	6,743	6,439	6,164	4,798	3,825	6,719
Stanton	1	6,392	6,394	6,393	4,463	3,267	5,411	5,043	5,116	5,621
Colfax	1	7,434	7,317	7,007	6,878	6,399	6,329	5,846	5,382	6,651
Nance	2	4,595	4,560	4,535	4,535	4,480	4,450	4,390	4,390	4,500

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	2,003	1,924	1,905	1,512	1,735	1,566	1,562	1,442	1,876
Butler	1	2,796	2,771	2,716	2,721	2,255	2,594	n/a	2,525	2,764
Polk	1	1,600	1,595	1,590	1,585	1,580	n/a	1,510	1,500	1,591
Merrick	1	1,886	1,750	1,777	1,703	1,616	n/a	1,415	1,200	1,796
Nance	1	2,001	2,000	1,991	1,880	1,852	1,834	1,825	1,780	1,932
Platte	6	2,434	2,456	2,273	2,287	n/a	1,490	2,040	1,948	2,389
Boone	1	1,879	1,876	1,876	1,885	1,518	1,620	n/a	n/a	1,875
Madison	1	2,492	2,400	2,248	2,185	2,075	n/a	n/a	n/a	2,357
Stanton	1	2,244	2,372	1,860	2,325	1,605	n/a	n/a	1,878	2,085
Colfax	1	2,129	2,128	1,928	1,928	n/a	1,821	n/a	1,714	2,081
Nance	2	1,816	1,817	1,792	1,790	1,720	1,720	n/a	1,675	1,799

County	Mkt Area	CRP	TIMBER	WASTE
Platte	3	1,933	1,674	200
Butler	1	3,183	1,725	755
Polk	1	2,200	1,150	300
Merrick	1	1,583	500	550
Nance	1	2,103	1,300	265

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

PLATTE COUNTY



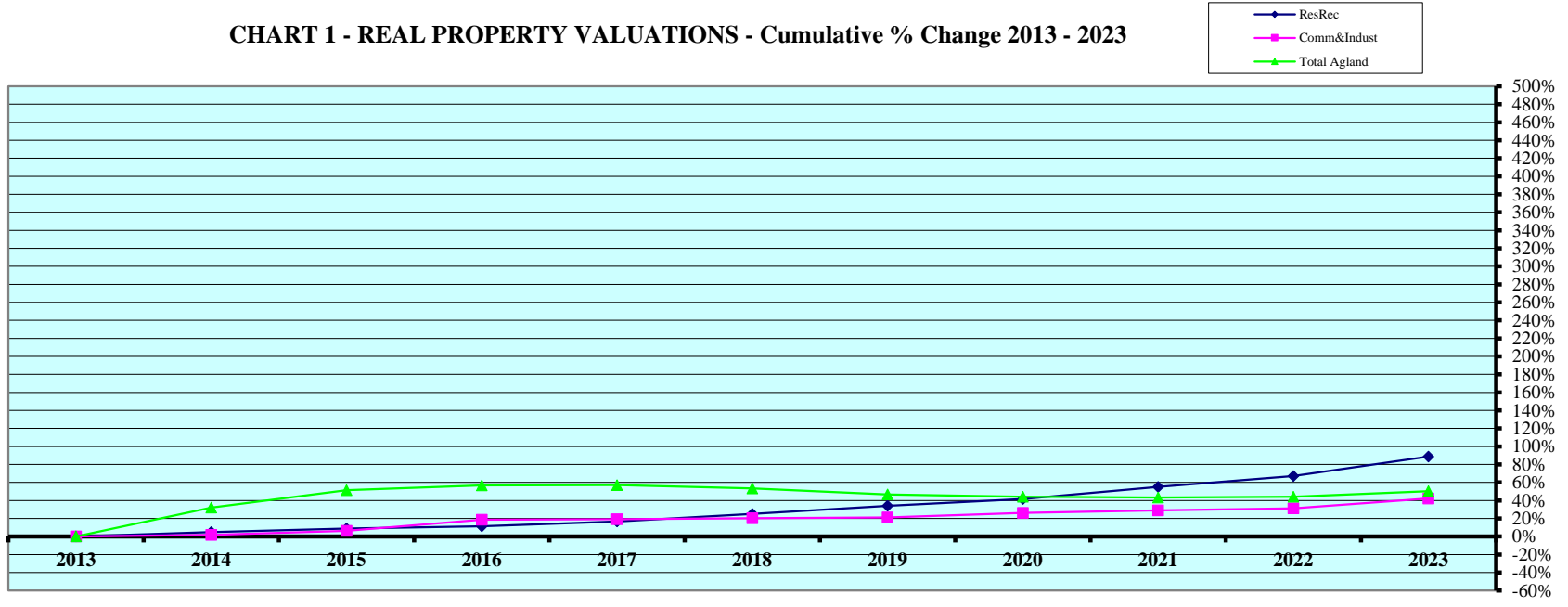
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	1,307,127,370	-	-	-	607,756,110	-	-	-	1,521,775,090	-	-	-
2014	1,370,000,922	62,873,552	4.81%	4.81%	619,037,295	11,281,185	1.86%	1.86%	2,008,208,965	486,433,875	31.96%	31.96%
2015	1,420,286,969	50,286,047	3.67%	8.66%	645,609,700	26,572,405	4.29%	6.23%	2,305,352,485	297,143,520	14.80%	51.49%
2016	1,455,511,084	35,224,115	2.48%	11.35%	720,582,270	74,972,570	11.61%	18.56%	2,383,414,785	78,062,300	3.39%	56.62%
2017	1,524,021,281	68,510,197	4.71%	16.59%	723,691,605	3,109,335	0.43%	19.08%	2,390,731,085	7,316,300	0.31%	57.10%
2018	1,632,815,143	108,793,862	7.14%	24.92%	731,363,060	7,671,455	1.06%	20.34%	2,332,097,430	-58,633,655	-2.45%	53.25%
2019	1,750,492,823	117,677,680	7.21%	33.92%	736,986,455	5,623,395	0.77%	21.26%	2,230,277,995	-101,819,435	-4.37%	46.56%
2020	1,850,671,538	100,178,715	5.72%	41.58%	767,634,650	30,648,195	4.16%	26.31%	2,194,900,330	-35,377,665	-1.59%	44.23%
2021	2,025,647,032	174,975,494	9.45%	54.97%	783,376,433	15,741,783	2.05%	28.90%	2,181,585,395	-13,314,935	-0.61%	43.36%
2022	2,182,752,471	157,105,439	7.76%	66.99%	798,103,238	14,726,805	1.88%	31.32%	2,191,854,870	10,269,475	0.47%	44.03%
2023	2,467,085,791	284,333,320	13.03%	88.74%	864,231,278	66,128,040	8.29%	42.20%	2,287,245,450	95,390,580	4.35%	50.30%

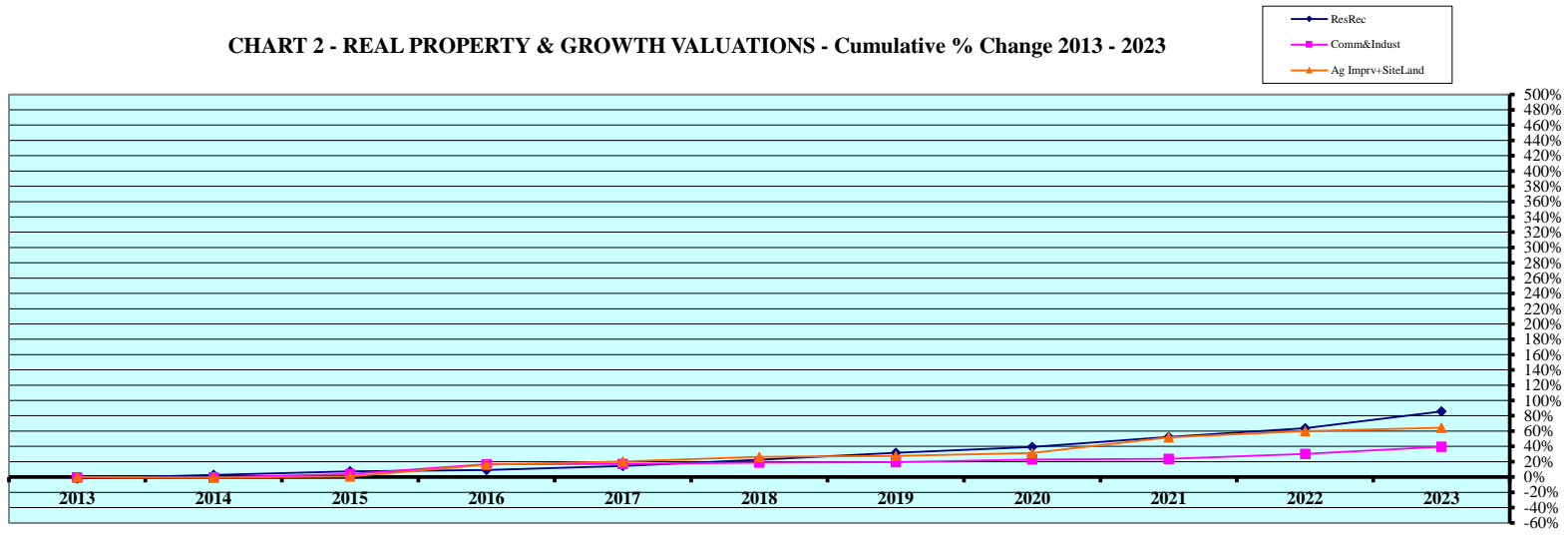
Rate Annual %chg: Residential & Recreational **6.56%** Commercial & Industrial **3.58%** Agricultural Land **4.16%**

Cnty# **71**
County **PLATTE**

CHART 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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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	
2013	1,307,127,370	26,609,635	2.04%	1,280,517,735	-	-2.04%	607,756,110	5,598,820	0.92%	602,157,290	-	-0.92%	
2014	1,370,000,922	28,941,880	2.11%	1,341,059,042	2.60%	2.60%	619,037,295	14,003,690	2.26%	605,033,605	-0.45%	-0.45%	
2015	1,420,286,969	17,772,790	1.25%	1,402,514,179	2.37%	7.30%	645,609,700	13,883,380	2.15%	631,726,320	2.05%	3.94%	
2016	1,455,511,084	27,608,023	1.90%	1,427,903,061	0.54%	9.24%	720,582,270	11,376,200	1.58%	709,206,070	9.85%	16.69%	
2017	1,524,021,281	28,174,545	1.85%	1,495,846,736	2.77%	14.44%	723,691,605	11,982,455	1.66%	711,709,150	-1.23%	17.10%	
2018	1,632,815,143	29,226,333	1.79%	1,603,588,810	5.22%	22.68%	731,363,060	9,721,665	1.33%	721,641,395	-0.28%	18.74%	
2019	1,750,492,823	29,056,296	1.66%	1,721,436,527	5.43%	31.70%	736,986,455	12,110,655	1.64%	724,875,800	-0.89%	19.27%	
2020	1,850,671,538	32,617,135	1.76%	1,818,054,403	3.86%	39.09%	767,634,650	21,331,275	2.78%	746,303,375	1.26%	22.80%	
2021	2,025,647,032	34,527,015	1.70%	1,991,120,017	7.59%	52.33%	783,376,433	32,089,800	4.10%	751,286,633	-2.13%	23.62%	
2022	2,182,752,471	43,661,660	2.00%	2,139,090,811	5.60%	63.65%	798,103,238	6,152,245	0.77%	791,950,993	1.09%	30.31%	
2023	2,467,085,791	39,881,280	1.62%	2,427,204,511	11.20%	85.69%	864,231,278	16,055,290	1.86%	848,175,988	6.27%	39.56%	
Rate Ann%chg	6.56%			Resid & Recreat w/o growth			3.58%			C & I w/o growth			1.56%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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
2013	137,354,821	104,935,195	242,290,016	14,451,650	5.96%	227,838,366	-	-
2014	137,464,601	108,450,970	245,915,571	5,684,205	2.31%	240,231,366	-0.85%	-0.85%
2015	139,531,781	113,813,373	253,345,154	9,169,430	3.62%	244,175,724	-0.71%	0.78%
2016	148,038,251	144,466,983	292,505,234	10,913,825	3.73%	281,591,409	11.15%	16.22%
2017	154,120,580	150,194,325	304,314,905	13,170,180	4.33%	291,144,725	-0.47%	20.16%
2018	161,874,470	148,963,785	310,838,255	4,831,135	1.55%	306,007,120	0.56%	26.30%
2019	161,753,670	153,215,580	314,969,250	6,248,835	1.98%	308,720,415	-0.68%	27.42%
2020	178,703,340	157,329,090	336,032,430	17,911,515	5.33%	318,120,915	1.00%	31.30%
2021	202,054,510	189,499,855	391,554,365	23,923,445	6.11%	367,630,920	9.40%	51.73%
2022	215,593,525	180,593,585	396,187,110	8,233,170	2.08%	387,953,940	-0.92%	60.12%
2023	218,143,780	191,639,090	409,782,870	11,387,880	2.78%	398,394,990	0.56%	64.43%
Rate Ann%chg	4.73%	6.21%	5.40%	Ag Imprv+Site w/o growth			1.90%	

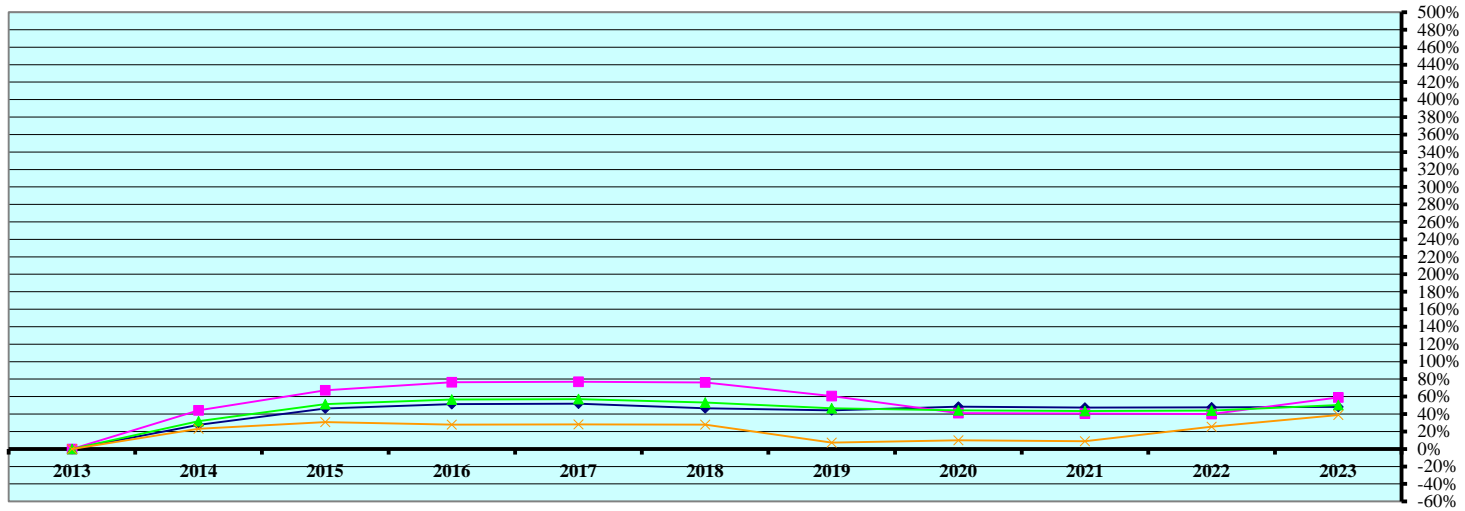
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 71
County PLATTE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	1,010,310,465	-	-	-	438,563,030	-	-	-	60,085,670	-	-	-
2014	1,288,976,030	278,665,565	27.58%	27.58%	632,420,835	193,857,805	44.20%	44.20%	74,011,405	13,925,735	23.18%	23.18%
2015	1,479,097,320	190,121,290	14.75%	46.40%	733,832,500	101,411,665	16.04%	67.33%	78,576,425	4,565,020	6.17%	30.77%
2016	1,529,991,850	50,894,530	3.44%	51.44%	773,667,980	39,835,480	5.43%	76.41%	76,831,145	-1,745,280	-2.22%	27.87%
2017	1,534,311,935	4,320,085	0.28%	51.87%	776,159,155	2,491,175	0.32%	76.98%	77,027,910	196,765	0.26%	28.20%
2018	1,480,033,630	-54,278,305	-3.54%	46.49%	772,057,035	-4,102,120	-0.53%	76.04%	76,793,380	-234,530	-0.30%	27.81%
2019	1,457,889,835	-22,143,795	-1.50%	44.30%	704,281,935	-67,775,100	-8.78%	60.59%	64,422,350	-12,371,030	-16.11%	7.22%
2020	1,499,606,775	41,716,940	2.86%	48.43%	619,140,410	-85,141,525	-12.09%	41.17%	66,120,565	1,698,215	2.64%	10.04%
2021	1,489,388,535	-10,218,240	-0.68%	47.42%	616,687,885	-2,452,525	-0.40%	40.62%	65,490,265	-630,300	-0.95%	8.99%
2022	1,492,801,230	3,412,695	0.23%	47.76%	613,629,120	-3,058,765	-0.50%	39.92%	75,435,175	9,944,910	15.19%	25.55%
2023	1,496,531,175	3,729,945	0.25%	48.13%	697,341,695	83,712,575	13.64%	59.01%	83,448,900	8,013,725	10.62%	38.88%

Rate Ann.%chg: Irrigated **4.01%** Dryland **4.75%** Grassland **3.34%**

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
2013	255,905	-	-	-	12,560,020	-	-	-	1,521,775,090	-	-	-
2014	257,350	1,445	0.56%	0.56%	12,543,345	-16,675	-0.13%	-0.13%	2,008,208,965	486,433,875	31.96%	31.96%
2015	260,115	2,765	1.07%	1.65%	13,586,125	1,042,780	8.31%	8.17%	2,305,352,485	297,143,520	14.80%	51.49%
2016	40,450	-219,665	-84.45%	-84.19%	2,883,360	-10,702,765	-78.78%	-77.04%	2,383,414,785	78,062,300	3.39%	56.62%
2017	284,810	244,360	604.10%	11.30%	2,947,275	63,915	2.22%	-76.53%	2,390,731,085	7,316,300	0.31%	57.10%
2018	289,640	4,830	1.70%	13.18%	2,923,745	-23,530	-0.80%	-76.72%	2,332,097,430	-58,633,655	-2.45%	53.25%
2019	769,905	480,265	165.81%	200.86%	2,913,970	-9,775	-0.33%	-76.80%	2,230,277,995	-101,819,435	-4.37%	46.56%
2020	705,780	-64,125	-8.33%	175.80%	9,326,800	6,412,830	220.07%	-25.74%	2,194,900,330	-35,377,665	-1.59%	44.23%
2021	703,975	-1,805	-0.26%	175.09%	9,314,735	-12,065	-0.13%	-25.84%	2,181,585,395	-13,314,935	-0.61%	43.36%
2022	686,300	-17,675	-2.51%	168.19%	9,303,045	-11,690	-0.13%	-25.93%	2,191,854,870	10,269,475	0.47%	44.03%
2023	699,285	12,985	1.89%	173.26%	9,224,395	-78,650	-0.85%	-26.56%	2,287,245,450	95,390,580	4.35%	50.30%

Cnty# **71**
County **PLATTE**

Rate Ann.%chg: Total Agric Land **4.16%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(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
2013	1,010,500,885	212,372	4,758			438,175,810	122,848	3,567			60,361,005	49,318	1,224		
2014	1,286,481,970	214,872	5,987	25.83%	25.83%	634,700,370	120,988	5,246	47.08%	47.08%	73,645,680	48,650	1,514	23.68%	23.68%
2015	1,479,652,135	215,930	6,852	14.45%	44.01%	734,378,210	119,978	6,121	16.68%	71.61%	78,228,015	48,458	1,614	6.64%	31.90%
2016	1,529,181,700	213,546	7,161	4.50%	50.50%	774,732,080	121,566	6,373	4.12%	78.67%	76,802,945	48,839	1,573	-2.59%	28.49%
2017	1,534,760,420	213,283	7,196	0.49%	51.23%	776,594,610	121,314	6,402	0.45%	79.47%	76,998,235	49,098	1,568	-0.28%	28.13%
2018	1,480,379,190	213,530	6,933	-3.65%	45.70%	772,444,085	120,659	6,402	0.01%	79.49%	76,729,330	49,321	1,556	-0.80%	27.11%
2019	1,469,967,955	213,444	6,887	-0.66%	44.74%	707,520,070	120,274	5,883	-8.11%	64.93%	67,726,850	49,487	1,369	-12.03%	11.82%
2020	1,500,360,815	213,135	7,039	2.22%	47.95%	619,663,950	119,152	5,201	-11.59%	45.81%	65,816,535	46,481	1,416	3.46%	15.69%
2021	1,489,240,750	213,107	6,988	-0.73%	46.87%	617,138,665	118,786	5,195	-0.10%	45.66%	65,533,185	46,471	1,410	-0.41%	15.22%
2022	1,490,957,855	213,358	6,988	0.00%	46.86%	614,912,565	118,389	5,194	-0.03%	45.62%	75,488,395	46,299	1,630	15.62%	33.21%
2023	1,495,111,960	213,925	6,989	0.01%	46.88%	698,992,085	117,418	5,953	14.61%	66.90%	83,929,495	46,206	1,816	11.41%	48.41%

Rate Annual %chg Average Value/Acre: 3.92% 5.26% 4.03%

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
2013	255,655	2,557	100			2,936,275	3,438	854			1,512,229,630	390,532	3,872		
2014	254,990	2,550	100	0.00%	0.00%	3,001,810	3,493	859	0.61%	0.61%	1,998,084,820	390,554	5,116	32.12%	32.12%
2015	257,605	2,576	100	0.01%	0.00%	2,989,745	3,463	863	0.46%	1.08%	2,295,505,710	390,405	5,880	14.93%	51.85%
2016	274,645	2,746	100	0.01%	0.01%	2,887,835	3,370	857	-0.74%	0.33%	2,383,879,205	390,068	6,111	3.94%	57.83%
2017	284,830	2,848	100	-0.01%	0.00%	2,955,125	3,474	851	-0.74%	-0.41%	2,391,593,220	390,018	6,132	0.34%	58.36%
2018	289,680	2,897	100	-0.01%	-0.01%	2,927,820	3,469	844	-0.78%	-1.19%	2,332,770,105	389,877	5,983	-2.42%	54.52%
2019	288,700	2,887	100	0.00%	-0.01%	2,939,215	3,465	848	0.52%	-0.67%	2,248,442,790	389,557	5,772	-3.54%	49.06%
2020	691,280	6,913	100	0.01%	0.00%	9,335,600	3,468	2,692	217.28%	215.15%	2,195,868,180	389,151	5,643	-2.24%	45.72%
2021	704,095	7,041	100	0.00%	0.00%	9,351,600	3,455	2,706	0.55%	216.89%	2,181,968,295	388,860	5,611	-0.56%	44.91%
2022	686,545	6,875	100	-0.12%	-0.13%	9,305,055	3,419	2,722	0.57%	218.70%	2,191,350,415	388,339	5,643	0.56%	45.73%
2023	699,715	7,007	100	-0.01%	-0.13%	9,204,400	3,430	2,683	-1.43%	214.16%	2,287,937,655	387,985	5,897	4.50%	52.29%

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PLATTE

Rate Annual %chg Average Value/Acre: 4.30%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 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
34,296	PLATTE	380,105,144	46,744,447	111,571,847	2,458,487,731	583,644,253	280,587,025	8,598,060	2,287,245,450	218,143,780	191,639,090	166,575	6,566,933,402
cnty sectorvalue % of total value:		5.79%	0.71%	1.70%	37.44%	8.89%	4.27%	0.13%	34.83%	3.32%	2.92%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
24,028	COLUMBUS	82,971,898	11,944,974	11,606,621	1,708,638,601	449,366,740	25,451,945	301,470	0	0	0	0	2,290,282,249
70.06%	%sector of county sector	21.83%	25.55%	10.40%	69.50%	76.99%	9.07%	3.51%					34.88%
	%sector of municipality	3.62%	0.52%	0.51%	74.60%	19.62%	1.11%	0.01%					100.00%
33	CORNLEA	520,363	0	0	1,930,225	777,605	0	0	0	0	0	0	3,228,193
0.10%	%sector of county sector	0.14%			0.08%	0.13%							0.05%
	%sector of municipality	16.12%			59.79%	24.09%							100.00%
181	CRESTON	420,342	1,923	434	9,863,955	2,551,795	0	0	6,210	0	0	0	12,844,659
0.53%	%sector of county sector	0.11%	0.00%	0.00%	0.40%	0.44%			0.00%	0.44%			0.20%
	%sector of municipality	3.27%	0.01%	0.00%	76.79%	19.87%			0.05%				100.00%
392	DUNCAN	50,755	366,670	2,578,549	28,076,070	4,206,190	886,270	0	133,615	0	192,820	0	36,490,939
1.14%	%sector of county sector	0.01%	0.78%	2.31%	1.14%	0.72%	0.32%		0.01%		0.10%		0.56%
	%sector of municipality	0.14%	1.00%	7.07%	76.94%	11.53%	2.43%		0.37%		0.53%		100.00%
905	HUMPHREY	4,347,644	481,905	1,177,749	84,972,175	22,646,430	0	0	0	0	0	0	113,625,903
2.64%	%sector of county sector	1.14%	1.03%	1.06%	3.46%	3.88%							1.73%
	%sector of municipality	3.83%	0.42%	1.04%	74.78%	19.93%							100.00%
283	LINDSAY	12,048,212	205,591	21,441	21,832,170	9,608,410	5,039,560	0	0	0	0	0	48,755,384
0.83%	%sector of county sector	3.17%	0.44%	0.02%	0.89%	1.65%	1.80%						0.74%
	%sector of municipality	24.71%	0.42%	0.04%	44.78%	19.71%	10.34%						100.00%
296	MONROE	4,830,417	201,379	705,578	15,613,695	19,413,630	0	0	0	0	0	0	40,764,699
0.86%	%sector of county sector	1.27%	0.43%	0.63%	0.64%	3.33%							0.62%
	%sector of municipality	11.85%	0.49%	1.73%	38.30%	47.62%							100.00%
667	NEWMAN GROVE	17	3,885	367	543,770	0	0	0	0	0	0	0	548,039
1.94%	%sector of county sector	0.00%	0.01%	0.00%	0.02%								0.01%
	%sector of municipality	0.00%	0.71%	0.07%	99.22%								100.00%
333	PLATTE CENTER	286,214	139,793	729,250	20,256,105	2,032,095	0	0	0	0	33,420	0	23,476,877
0.97%	%sector of county sector	0.08%	0.30%	0.65%	0.82%	0.35%					0.02%		0.36%
	%sector of municipality	1.22%	0.60%	3.11%	86.28%	8.66%					0.14%		100.00%
52	TARNOV	4,189	20,395	210,796	1,922,715	135,460	0	0	14,265	0	905	0	2,308,725
0.15%	%sector of county sector	0.00%	0.04%	0.19%	0.08%	0.02%			0.00%	0.02%	0.00%		0.04%
	%sector of municipality	0.18%	0.88%	9.13%	83.28%	5.87%			0.62%		0.04%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
27,171	Total Municipalities	105,480,052	13,366,515	17,030,785	1,893,649,489	510,738,358	31,377,775	301,470	154,090	0	227,145	0	2,572,325,677
79.22%	%all municip.sectors of cnty	27.75%	28.59%	15.26%	77.02%	87.51%	11.18%	3.51%	0.01%		0.12%		39.17%

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

Total Real Property Sum Lines 17, 25, & 30	Records : 20,278	Value : 6,752,995,910	Growth 99,685,881	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	663	17,518,151	341	16,045,180	922	20,588,260	1,926	54,151,591	
02. Res Improve Land	8,986	233,365,290	790	32,686,415	1,087	35,766,885	10,863	301,818,590	
03. Res Improvements	9,196	1,781,538,378	1,038	278,655,490	1,198	325,071,274	11,432	2,385,265,142	
04. Res Total	9,859	2,032,421,819	1,379	327,387,085	2,120	381,426,419	13,358	2,741,235,323	37,737,521
% of Res Total	73.81	74.14	10.32	11.94	15.87	13.91	65.87	40.59	37.86
05. Com UnImp Land	211	24,257,420	32	3,109,245	13	598,843	256	27,965,508	
06. Com Improve Land	1,029	105,388,710	92	11,528,050	46	3,878,590	1,167	120,795,350	
07. Com Improvements	1,048	438,342,160	103	45,628,465	58	21,060,610	1,209	505,031,235	
08. Com Total	1,259	567,988,290	135	60,265,760	71	25,538,043	1,465	653,792,093	56,802,120
% of Com Total	85.94	86.88	9.22	9.22	4.85	3.91	7.22	9.68	56.98
09. Ind UnImp Land	2	244,745	9	829,085	0	0	11	1,073,830	
10. Ind Improve Land	7	661,565	46	21,375,690	3	3,073,890	56	25,111,145	
11. Ind Improvements	7	30,554,750	46	205,912,010	3	18,779,395	56	255,246,155	
12. Ind Total	9	31,461,060	55	228,116,785	3	21,853,285	67	281,431,130	300,620
% of Ind Total	13.43	11.18	82.09	81.06	4.48	7.77	0.33	4.17	0.30
13. Rec UnImp Land	3	253,750	14	971,850	46	4,833,990	63	6,059,590	
14. Rec Improve Land	1	5,000	0	0	12	2,237,020	13	2,242,020	
15. Rec Improvements	1	270	0	0	15	2,097,285	16	2,097,555	
16. Rec Total	4	259,020	14	971,850	61	9,168,295	79	10,399,165	0
% of Rec Total	5.06	2.49	17.72	9.35	77.22	88.16	0.39	0.15	0.00
Res & Rec Total	9,863	2,032,680,839	1,393	328,358,935	2,181	390,594,714	13,437	2,751,634,488	37,737,521
% of Res & Rec Total	73.40	73.87	10.37	11.93	16.23	14.20	66.26	40.75	37.86
Com & Ind Total	1,268	599,449,350	190	288,382,545	74	47,391,328	1,532	935,223,223	57,102,740
% of Com & Ind Total	82.77	64.10	12.40	30.84	4.83	5.07	7.55	13.85	57.28
17. Taxable Total	11,131	2,632,130,189	1,583	616,741,480	2,255	437,986,042	14,969	3,686,857,711	94,840,261
% of Taxable Total	74.36	71.39	10.58	16.73	15.06	11.88	73.82	54.60	95.14

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	157	11,075,630	26,921,080	0	0	0
19. Commercial	166	106,057,015	70,627,050	0	0	0
20. Industrial	1	37,080	12,480	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	157	11,075,630	26,921,080
19. Commercial	0	0	0	166	106,057,015	70,627,050
20. Industrial	0	0	0	1	37,080	12,480
21. Other	0	0	0	0	0	0
22. Total Sch II				324	117,169,725	97,560,610

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	188,785	1	188,785	0
25. Total	0	0	0	0	1	188,785	1	188,785	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	450	88	179	717

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	534,175	138	52,599,195	3,600	1,845,373,735	3,742	1,898,507,105
28. Ag-Improved Land	0	0	72	32,024,225	1,430	705,348,870	1,502	737,373,095
29. Ag Improvements	0	0	76	15,464,910	1,490	414,604,304	1,566	430,069,214

30. Ag Total				5,308	3,065,949,414
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	45	46.47	1,410,000	
33. HomeSite Improvements	0	0.00	0	48	0.00	13,470,420	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	21	19.83	148,725	
36. FarmSite Improv Land	0	0.00	0	58	121.14	908,550	
37. FarmSite Improvements	0	0.00	0	64	0.00	1,994,490	
38. FarmSite Total							
39. Road & Ditches	1	0.98	0	150	210.89	0	
40. Other- Non Ag Use	0	0.00	0	29	185.70	163,710	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	8	7.00	210,000	8	7.00	210,000	
32. HomeSite Improv Land	934	955.54	28,883,400	979	1,002.01	30,293,400	
33. HomeSite Improvements	959	0.00	232,614,480	1,007	0.00	246,084,900	4,075,995
34. HomeSite Total				1,015	1,009.01	276,588,300	
35. FarmSite UnImp Land	310	383.61	2,879,630	331	403.44	3,028,355	
36. FarmSite Improv Land	1,156	3,947.69	29,607,675	1,214	4,068.83	30,516,225	
37. FarmSite Improvements	1,315	0.00	181,989,824	1,379	0.00	183,984,314	769,625
38. FarmSite Total				1,710	4,472.27	217,528,894	
39. Road & Ditches	4,208	8,073.26	0	4,359	8,285.13	0	
40. Other- Non Ag Use	164	1,849.36	8,770,015	193	2,035.06	8,933,725	
41. Total Section VI				2,725	15,801.47	503,050,919	4,845,620

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	6.15	6,090
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	1,903.63	6,617,840	14	1,909.78	6,623,930

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	795.51	1,886,775
44. Market Value	0	0.00	0	6	795.51	2,656,290
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	91	9,423.75	26,750,610	97	10,219.26	28,637,385
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,006.26	12.12%	22,089,015	14.48%	7,347.67
46. 1A	3,657.36	14.75%	25,656,360	16.82%	7,014.99
47. 2A1	4,606.89	18.57%	30,698,790	20.12%	6,663.67
48. 2A	6,344.29	25.58%	39,039,590	25.59%	6,153.50
49. 3A1	1,740.35	7.02%	10,224,620	6.70%	5,875.04
50. 3A	1,233.27	4.97%	6,486,695	4.25%	5,259.75
51. 4A1	3,030.68	12.22%	13,638,050	8.94%	4,500.00
52. 4A	1,182.76	4.77%	4,731,040	3.10%	4,000.00
53. Total	24,801.86	100.00%	152,564,160	100.00%	6,151.32
Dry					
54. 1D1	277.31	13.19%	1,442,015	15.44%	5,200.01
55. 1D	318.27	15.13%	1,607,295	17.22%	5,050.10
56. 2D1	315.44	15.00%	1,508,725	16.16%	4,782.92
57. 2D	299.86	14.26%	1,409,355	15.10%	4,700.04
58. 3D1	511.89	24.34%	2,203,405	23.60%	4,304.45
59. 3D	86.77	4.13%	335,930	3.60%	3,871.50
60. 4D1	15.02	0.71%	49,570	0.53%	3,300.27
61. 4D	278.63	13.25%	780,160	8.36%	2,799.99
62. Total	2,103.19	100.00%	9,336,455	100.00%	4,439.19
Grass					
63. 1G1	6,899.64	40.18%	13,822,145	43.55%	2,003.31
64. 1G	710.10	4.13%	1,366,585	4.31%	1,924.50
65. 2G1	1,377.70	8.02%	2,624,535	8.27%	1,905.01
66. 2G	61.23	0.36%	113,170	0.36%	1,848.28
67. 3G1	5,223.56	30.42%	9,062,865	28.56%	1,735.00
68. 3G	625.59	3.64%	1,039,385	3.28%	1,661.45
69. 4G1	328.70	1.91%	514,375	1.62%	1,564.88
70. 4G	1,946.86	11.34%	3,193,115	10.06%	1,640.14
71. Total	17,173.38	100.00%	31,736,175	100.00%	1,847.99
Irrigated Total					
Irrigated Total	24,801.86	53.86%	152,564,160	78.18%	6,151.32
Dry Total					
Dry Total	2,103.19	4.57%	9,336,455	4.78%	4,439.19
Grass Total					
Grass Total	17,173.38	37.29%	31,736,175	16.26%	1,847.99
72. Waste	1,219.35	2.65%	243,865	0.12%	200.00
73. Other	749.87	1.63%	1,273,305	0.65%	1,698.03
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	46,047.65	100.00%	195,153,960	100.00%	4,238.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	29,178.96	15.50%	287,122,160	18.70%	9,840.04
46. 1A	20,459.20	10.87%	194,770,800	12.69%	9,519.96
47. 2A1	25,769.99	13.69%	221,235,095	14.41%	8,584.99
48. 2A	40,233.58	21.37%	337,192,685	21.96%	8,380.88
49. 3A1	296.50	0.16%	2,250,440	0.15%	7,590.02
50. 3A	4,322.81	2.30%	31,081,445	2.02%	7,190.10
51. 4A1	49,440.49	26.26%	341,139,035	22.22%	6,899.99
52. 4A	18,576.71	9.87%	120,367,165	7.84%	6,479.47
53. Total	188,278.24	100.00%	1,535,158,825	100.00%	8,153.67
Dry					
54. 1D1	13,707.06	11.76%	107,477,910	14.27%	7,841.06
55. 1D	34,994.92	30.02%	257,213,765	34.15%	7,350.03
56. 2D1	12,515.57	10.74%	84,214,695	11.18%	6,728.79
57. 2D	1,714.61	1.47%	11,383,275	1.51%	6,638.99
58. 3D1	1,765.71	1.51%	11,207,830	1.49%	6,347.49
59. 3D	39,667.53	34.03%	235,537,150	31.27%	5,937.78
60. 4D1	628.30	0.54%	3,078,685	0.41%	4,900.02
61. 4D	11,589.08	9.94%	43,161,835	5.73%	3,724.35
62. Total	116,582.78	100.00%	753,275,145	100.00%	6,461.29
Grass					
63. 1G1	8,914.25	29.39%	21,737,015	30.80%	2,438.46
64. 1G	9,278.92	30.59%	22,816,970	32.33%	2,459.01
65. 2G1	4,524.37	14.92%	10,300,515	14.59%	2,276.67
66. 2G	1,900.24	6.26%	4,341,305	6.15%	2,284.61
67. 3G1	160.08	0.53%	352,200	0.50%	2,200.15
68. 3G	1,055.10	3.48%	2,167,415	3.07%	2,054.23
69. 4G1	556.19	1.83%	1,145,710	1.62%	2,059.93
70. 4G	3,943.21	13.00%	7,720,410	10.94%	1,957.90
71. Total	30,332.36	100.00%	70,581,540	100.00%	2,326.94
Irrigated Total					
Irrigated Total	188,278.24	55.15%	1,535,158,825	64.84%	8,153.67
Dry Total					
Dry Total	116,582.78	34.15%	753,275,145	31.81%	6,461.29
Grass Total					
Grass Total	30,332.36	8.88%	70,581,540	2.98%	2,326.94
72. Waste	3,360.85	0.98%	672,130	0.03%	199.99
73. Other	2,840.73	0.83%	8,056,895	0.34%	2,836.21
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	341,394.96	100.00%	2,367,744,535	100.00%	6,935.50

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	18.74	157,415	7,613.23	64,654,430	205,448.13	1,622,911,140	213,080.10	1,687,722,985
77. Dry Land	50.22	354,820	1,876.65	12,433,785	116,759.10	749,822,995	118,685.97	762,611,600
78. Grass	9.30	21,605	2,120.00	4,424,995	45,376.44	97,871,115	47,505.74	102,317,715
79. Waste	1.69	335	336.23	67,225	4,242.28	848,435	4,580.20	915,995
80. Other	0.00	0	151.14	412,000	3,439.46	8,918,200	3,590.60	9,330,200
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	79.95	534,175	12,097.25	81,992,435	375,265.41	2,480,371,885	387,442.61	2,562,898,495

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	213,080.10	55.00%	1,687,722,985	65.85%	7,920.60
Dry Land	118,685.97	30.63%	762,611,600	29.76%	6,425.46
Grass	47,505.74	12.26%	102,317,715	3.99%	2,153.80
Waste	4,580.20	1.18%	915,995	0.04%	199.99
Other	3,590.60	0.93%	9,330,200	0.36%	2,598.51
Exempt	0.00	0.00%	0	0.00%	0.00
Total	387,442.61	100.00%	2,562,898,495	100.00%	6,614.91

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1	Columbus A	23	365,135	1,462	29,626,615	1,462	184,598,515	1,485	214,590,265	778,306
83.2	Columbus A-1	102	4,857,005	563	33,993,975	563	265,937,885	665	304,788,865	8,686,975
83.3	Columbus B	83	1,169,950	591	15,516,435	591	133,772,183	674	150,458,568	469,185
83.4	Columbus B-1	292	11,846,750	663	18,691,950	668	170,263,255	960	200,801,955	4,580,815
83.5	Columbus C	28	251,705	1,222	33,583,410	1,222	228,922,745	1,250	262,757,860	386,210
83.6	Columbus D	66	2,146,510	666	16,352,435	660	136,049,800	726	154,548,745	1,885,050
83.7	Columbus E	22	357,225	714	20,279,690	714	172,052,060	736	192,688,975	146,285
83.8	Columbus F	87	2,800,010	633	25,082,755	633	230,088,100	720	257,970,865	1,621,620
83.9	Columbus H	38	1,313,360	482	10,362,670	455	88,118,195	493	99,794,225	712,790
83.10	Columbus I	29	4,452,675	283	21,279,590	352	90,704,830	381	116,437,095	486,515
83.11	Columbus J	0	0	0	0	486	10,076,140	486	10,076,140	496,595
83.12	Columbus K	28	444,880	328	5,878,495	287	69,264,140	315	75,587,515	7,683,860
83.13	Columbus L	57	827,556	1,309	33,934,775	1,309	188,553,965	1,366	223,316,296	1,925,365
83.14	Comm1-col	1	5,190	2	367,500	2	858,960	3	1,231,650	0
83.15	Comm3-smtown/other	1	9,525	0	0	0	0	1	9,525	0
83.16	Humphrey D3	36	906,530	395	7,261,145	395	86,985,150	431	95,152,825	1,378,410
83.17	Nbhd 13 Smtown	137	1,484,905	752	5,256,760	758	105,050,090	895	111,791,755	985,205
83.18	Platte Acreage	899	21,030,415	799	24,845,480	876	223,330,544	1,775	269,206,439	5,514,335
83.19	Platte Center 12	2	57,635	2	9,540	2	127,610	4	194,785	0
83.20	Platte Cnty Farm	58	5,884,220	10	1,737,390	13	2,608,530	71	10,230,140	0
84	Residential Total	1,989	60,211,181	10,876	304,060,610	11,448	2,387,362,697	13,437	2,751,634,488	37,737,521

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Columbus A	1	573,390	3	105,500	2	266,425	3	945,315	0
85.2 Columbus B-1	1	32,500	0	0	0	0	1	32,500	0
85.3 Comm1-col	169	23,990,863	863	106,947,950	876	431,163,150	1,045	562,101,963	53,753,475
85.4 Comm2-col Sd	36	3,071,540	104	30,129,885	107	233,414,770	143	266,616,195	200,120
85.5 Comm3-smtown/other	58	1,273,820	251	7,984,205	275	95,061,315	333	104,319,340	3,006,960
85.6 Comm4-other	1	75,000	1	177,140	1	53,775	2	305,915	142,185
85.7 Nbhd 13 Smtown	1	22,225	1	561,815	0	0	1	584,040	0
85.8 Platte Cnty Farm	0	0	0	0	4	317,955	4	317,955	0
86 Commercial Total	267	29,039,338	1,223	145,906,495	1,265	760,277,390	1,532	935,223,223	57,102,740

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,572.25	46.55%	13,166,630	49.70%	2,003.37
88. 1G	693.33	4.91%	1,333,745	5.03%	1,923.68
89. 2G1	1,277.88	9.05%	2,434,375	9.19%	1,905.01
90. 2G	2.11	0.01%	3,190	0.01%	1,511.85
91. 3G1	5,078.60	35.97%	8,811,365	33.26%	1,735.00
92. 3G	170.18	1.21%	266,495	1.01%	1,565.96
93. 4G1	66.48	0.47%	103,865	0.39%	1,562.35
94. 4G	257.28	1.82%	371,100	1.40%	1,442.40
95. Total	14,118.11	100.00%	26,490,765	100.00%	1,876.37
CRP					
96. 1C1	298.66	59.05%	601,800	61.56%	2,015.00
97. 1C	14.66	2.90%	29,540	3.02%	2,015.01
98. 2C1	74.16	14.66%	141,280	14.45%	1,905.07
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	116.70	23.07%	202,480	20.71%	1,735.05
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.61	0.32%	2,520	0.26%	1,565.22
104. Total	505.79	100.00%	977,620	100.00%	1,932.86
Timber					
105. 1T1	28.73	1.13%	53,715	1.26%	1,869.65
106. 1T	2.11	0.08%	3,300	0.08%	1,563.98
107. 2T1	25.66	1.01%	48,880	1.15%	1,904.91
108. 2T	59.12	2.32%	109,980	2.58%	1,860.28
109. 3T1	28.26	1.11%	49,020	1.15%	1,734.61
110. 3T	455.41	17.86%	772,890	18.11%	1,697.13
111. 4T1	262.22	10.29%	410,510	9.62%	1,565.52
112. 4T	1,687.97	66.21%	2,819,495	66.06%	1,670.35
113. Total	2,549.48	100.00%	4,267,790	100.00%	1,673.98
<hr/>					
Grass Total	14,118.11	82.21%	26,490,765	83.47%	1,876.37
CRP Total	505.79	2.95%	977,620	3.08%	1,932.86
Timber Total	2,549.48	14.85%	4,267,790	13.45%	1,673.98
<hr/>					
114. Market Area Total	17,173.38	100.00%	31,736,175	100.00%	1,847.99

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 6

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,208.55	34.87%	19,981,090	35.53%	2,434.18
88. 1G	8,884.49	37.75%	21,823,285	38.81%	2,456.34
89. 2G1	4,073.42	17.31%	9,258,815	16.47%	2,272.98
90. 2G	1,733.78	7.37%	3,965,620	7.05%	2,287.27
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	87.91	0.37%	130,975	0.23%	1,489.88
93. 4G1	17.52	0.07%	35,735	0.06%	2,039.67
94. 4G	532.15	2.26%	1,036,820	1.84%	1,948.36
95. Total	23,537.82	100.00%	56,232,340	100.00%	2,389.02
CRP					
96. 1C1	473.30	55.17%	1,166,030	55.63%	2,463.62
97. 1C	201.87	23.53%	508,705	24.27%	2,519.96
98. 2C1	113.49	13.23%	262,165	12.51%	2,310.03
99. 2C	66.66	7.77%	153,990	7.35%	2,310.08
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.61	0.30%	5,325	0.25%	2,040.23
104. Total	857.93	100.00%	2,096,215	100.00%	2,443.34
Timber					
105. 1T1	232.40	3.91%	589,895	4.81%	2,538.27
106. 1T	192.56	3.24%	484,980	3.96%	2,518.59
107. 2T1	337.46	5.68%	779,535	6.36%	2,310.01
108. 2T	99.80	1.68%	221,695	1.81%	2,221.39
109. 3T1	160.08	2.70%	352,200	2.87%	2,200.15
110. 3T	967.19	16.29%	2,036,440	16.62%	2,105.52
111. 4T1	538.67	9.07%	1,109,975	9.06%	2,060.58
112. 4T	3,408.45	57.41%	6,678,265	54.50%	1,959.33
113. Total	5,936.61	100.00%	12,252,985	100.00%	2,063.97
<hr/>					
Grass Total	23,537.82	77.60%	56,232,340	79.67%	2,389.02
CRP Total	857.93	2.83%	2,096,215	2.97%	2,443.34
Timber Total	5,936.61	19.57%	12,252,985	17.36%	2,063.97
<hr/>					
114. Market Area Total	30,332.36	100.00%	70,581,540	100.00%	2,326.94

2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)

71 Platte

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,458,487,731	2,741,235,323	282,747,592	11.50%	37,737,521	9.97%
02. Recreational	8,598,060	10,399,165	1,801,105	20.95%	0	20.95%
03. Ag-Homesite Land, Ag-Res Dwelling	218,143,780	276,588,300	58,444,520	26.79%	4,075,995	24.92%
04. Total Residential (sum lines 1-3)	2,685,229,571	3,028,222,788	342,993,217	12.77%	41,813,516	11.22%
05. Commercial	583,644,253	653,792,093	70,147,840	12.02%	56,802,120	2.29%
06. Industrial	280,587,025	281,431,130	844,105	0.30%	300,620	0.19%
07. Total Commercial (sum lines 5-6)	864,231,278	935,223,223	70,991,945	8.21%	57,102,740	1.61%
08. Ag-Farmsite Land, Outbuildings	183,135,520	217,528,894	34,393,374	18.78%	769,625	18.36%
09. Minerals	166,575	188,785	22,210	13.33	0	13.33%
10. Non Ag Use Land	8,503,570	8,933,725	430,155	5.06%		
11. Total Non-Agland (sum lines 8-10)	191,805,665	226,651,404	34,845,739	18.17%	769,625	17.77%
12. Irrigated	1,496,531,175	1,687,722,985	191,191,810	12.78%		
13. Dryland	697,341,695	762,611,600	65,269,905	9.36%		
14. Grassland	83,448,900	102,317,715	18,868,815	22.61%		
15. Wasteland	699,285	915,995	216,710	30.99%		
16. Other Agland	9,224,395	9,330,200	105,805	1.15%		
17. Total Agricultural Land	2,287,245,450	2,562,898,495	275,653,045	12.05%		
18. Total Value of all Real Property (Locally Assessed)	6,028,511,964	6,752,995,910	724,483,946	12.02%	99,685,881	10.36%

2024 Assessment Survey for Platte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	One at 30 hours a week
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$444,370
7.	Adopted budget, or granted budget if different from above:
	\$444,370– all health care, retirement and social security costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$15,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$52,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,100
12.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Deputy and Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes; platte.gworks.com
8.	Who maintains the GIS software and maps?
	Staff and gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Obliques through gWorks and flood area aerials
10.	When was the aerial imagery last updated?
	2020 Flood Aerials, 2020 FSA and 2020 Obliques

C. Zoning Information

1.	Does the county have zoning?
	No not in the rural areas
2.	If so, is the zoning countywide?
	N/A

3.	What municipalities in the county are zoned?
	Columbus, Duncan, Humphrey, Platte Center, and Monroe are all zoned.
4.	When was zoning implemented?
	Uncertain of the date in Columbus but many years ago; Humphrey is not known; zoning was implemented in Duncan and Platte Center in 2009; and zoning was implemented in Monroe in 2015.

D. Contracted Services

1.	Appraisal Services:
	Thomas W. Kubert, hired for specialty commercial appraisals
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Thomas W. Kubert, hired for specialty commercial appraisals
2.	If so, is the appraisal or listing service performed under contract?
	Yes, Dated 11/8/2023
3.	What appraisal certifications or qualifications does the County require?
	Certifications are secondary to qualifications. They want an appraiser to know the county, know mass appraisal processes and know how to appraise and defend the specific property type being appraised.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	All value set by the County Assessor

2024 Residential Assessment Survey for Platte County

1.	Valuation data collection done by:																										
	County Assessor and Assistant																										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: left;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Neighborhood 'A' is within the city of Columbus and consists of older homes that are mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1550 parcels.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Neighborhood 'A-1' consists of golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. Consists of approximately 475 parcels.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Neighborhood 'B' is within the city of Columbus and is located geographically in the Southeast part of the town of Columbus, and consists of parcels that are average quality and in relatively close proximity to elementary schools. Contains approximately 600 parcels.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Neighborhood 'B-1' is an area of subdivisions outside the city limits of Columbus. Consists of subdivision parcels and mobile home courts.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Neighborhood 'C' is within the city of Columbus and geographically located North of highway 30 in Columbus and is made up of houses built generally between 1950 and 1970. Contains approximately 1275 parcels.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Neighborhood 'D' is within the city of Columbus and is primarily located in the Western most part of the city of Columbus and consists of parcels that are diverse in style and quality, but the common characteristic is their location. Contains approximately 675 parcels.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Neighborhood 'E' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Group E contains approximately 600 parcels.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Neighborhood 'F' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Group F contains approximately 575 parcels.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Neighborhood 'H' is within the city of Columbus and is physically located in the Northeast part of the town of Columbus. Parcels in this are linked together because of their geographical connection to one another. Contains approximately 450 parcels.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Neighborhood 'I' is within the city of Columbus and consists of the Wagner Lakes area and nearby subdivisions. These parcels are within the city limits of Columbus in the Southwest portion. Consists of approximately 400 parcels.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Neighborhood 'K' is within the city of Columbus; this grouping is mostly townhouse developments throughout the city.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Neighborhood 'L' is within the city of Columbus is basically the original town of Columbus along with subdivisions south of the Platte County Courthouse. There are approximately 1400 parcels in this area.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Neighborhood 'A' is within the city of Columbus and consists of older homes that are mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1550 parcels.	2	Neighborhood 'A-1' consists of golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. 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	13	Small Towns: the three small villages, Cornlea, Oconee, and Tarnov; and five of the small towns, Creston, Duncan, Lindsay, Monroe and Platte Center; into a single residential valuation group. All have limited commercial services and most are part of consolidated schools located in other towns.
	15	Town of Humphrey Of the small towns outside of Columbus, Humphrey has a strong school system and a fair amount of commercial activity so it is measured individually for the residential class.
	19	Acreages that consists of all rural residential parcels in the county. Review is conducted by township. When the dates for inspection and review, costing, depreciation tables and lot value study are reviewed.
	AG OB	Agricultural outbuilding
	AG DW	Agricultural dwelling
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The county uses the cost approach and applies market derived depreciation.	
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation studies are based on local market information.	
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.	
	Yes; and also for each assessor location in the consolidated group.	
6.	Describe the methodology used to determine the residential lot values?	
	Valued by square foot primarily with values derived from vacant lot sales.	
7.	How are rural residential site values developed?	
	Vacant acreage site sales are reviewed throughout the county. The site values near Columbus have typically been at a higher value than the other areas of the county.	
8.	Are there form 191 applications on file?	
	Yes.	
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?	
	There are currently two subdivisions under development and the build-out timeframe is different, depending on the size of the development. A discounted cash flow model has been utilized for each subdivision per LB 191.	

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2024	2022	2024	2021
	2	2024	2022	2021	2023
	3	2024	2022	2024	2022
	4	2018	2022	2018	2018-2024MH
	5	2024	2022	2021	2020
	6	2024	2022	2024	2024
	7	2024	2022	2024	2022
	8	2024	2022	2021	2022
	9	2024	2022	2018	2022
	10	2024	2022	2024	2019
	11	2020	2022	2019	2024
	12	2024	2022	2021	2020
	13	2024	2022	2012-2018	2020
	15	2024	2022	2020	2024
	19	2024	2022	2024	2020
	AG OB	2021	2022	2020	2021
	AG DW	2021	2022	2020	2021

----The county has developed the valuation groups partly based on the original assessor locations and partly on the way they organize their work. They typically inspect, review and analyze each town or valuation group separately. The county has identified characteristics that make each town unique. Those characteristics vary, but are usually related to the population, schools, location, businesses and services in each town. Of the 15 valuation groups, the first 12 are sub-strata of the city of Columbus; Valuation Group #13 is a consolidation of 3 small villages and 5 small towns. This was first created for use in 2016. Humphrey is the only remaining individual small town. Unlike the others it has strong schools and a fair amount of commercial activity. Last is the valuation group named acreages, also known as rural residential; (the houses on agricultural parcels and agricultural buildings buildings tend to be represented by this group and are valued like the acreages).

2024 Commercial Assessment Survey for Platte County

1.	Valuation data collection done by:								
	County Assessor and Staff								
2.	List the valuation group recognized in the County and describe the unique characteristics of each:								
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.								
	The county uses the cost approach with depreciation developed from the market for all parcels and the income approach is used when information is available. That is mostly available for apartments, some general retail and warehouse type occupancies.								
3a.	Describe the process used to determine the value of unique commercial properties.								
	The major unique commercial or industrial properties are valued by an outside appraiser with expertise in appraising such property. Otherwise, they are valued by the assessor and staff along with the more typical commercial properties.								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?								
	Platte County uses local sales data to develop market derived depreciation.								
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.								
	The depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.								
6.	Describe the methodology used to determine the commercial lot values.								
	Vacant lot sales are analyzed to establish land values.								

7.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2022	2022	2015-2022	2021-2022
	2	2022	2022	2022	2022
	3	2022	2022	2018	2024

2024 Agricultural Assessment Survey for Platte County

1.	Valuation data collection done by:									
	Staff									
2.	List each market area, and describe the location and the specific characteristics that make each unique.									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3</td> <td>Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area have not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">6</td> <td>This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	3	Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area have not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.	2023	6	This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.	2023
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3	Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area have not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.	2023								
6	This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.	2023								
	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The county completed the review of all of the land use throughout the county by comparing the 2020 photo base to the 2020 GIS photo base on a parcel by parcel basis. This review was completed during 2023 for use in the 2024 assessment year.</p>									
3.	Describe the process used to determine and monitor market areas.									
	The county monitors sales activity throughout the county to determine if measureable differences exist.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	The primary use of the parcel is determined based on physical inspections and questionnaires and similar properties are used to determine the valuation.									
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?									
	Yes; the first (home site) acre, for both farm home and rural residential home sites is valued the same at \$30,000. This home site acre value is the same throughout the county.									
6.	What separate market analysis has been conducted where intensive use is identified in the county?									

	The county values intensive use agricultural land for chicken barns by taking the value of the land which includes site prep work and adding in the necessary amenities such as septic, well, electrical, etc... For feedlots, the value has been static for many years and the county is unsure of the methodology that was used to create this value. Feedlots will be revalued in 2020 and a current methodology will be in place.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There are a minimal number of acres known to be in the Wetland Reserve Program (WRP) program in Platte County. Neither the FSA nor the land owners have reported actual WRP acres. The values used for WRP Acres have been set using data from the sales that have occurred in or near Platte County. CRP is also identified.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, The county has established that soils identified as 9903, 8425, 2100, 8420, 2288, 8425, 8573, and 2331 overlap between the two market areas and are being valued the same in each market area.
	<i>If your county has special value applications, please answer the following</i>
8a.	How many parcels have a special valuation application on file?
	105
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Need more info.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	The non-agricultural influence has come from the development of residential or recreational sites or developments near the rivers.
8d.	Where is the influenced area located within the county?
	The influenced area in Platte County occurs along the rivers and is sometimes used for residential and recreational purposes.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The sales of similar land that occur in the non-influenced part of the county are analyzed to develop the values throughout the county. These values are also applied to the qualified parcels that exist in the influenced parts of the county.

PLATTE COUNTY
PLAN OF ASSESSMENT

Kari S. Urkoski
PLATTE COUNTY ASSESSOR
3 Year Plan
Introduction

Pursuant to Neb. Laws 2005, LB263, Section 9.

County Description of Real Property in Platte County:

Per the 2023 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Value	Value Base
Residential	13228	65.4%	40.7%	2,462,542,141
Commercial	1448	7.2%	9.7%	584,657,428
Industrial	69	.34%	4.6%	280,733,830
Recreational	69	.34%	.1%	8,015,715
Agricultural	5319	26.3%	44.6%	2,697,604,375
Special Value	97	.5%	.3%	20,105,030
TOTAL	<u>20230</u>			<u>6,053,658,519</u>

Agricultural land-taxable acres 387,985

New Property: For assessment year 2023 an estimated 350 building permits and/or information statements were filed for new property construction/additions in the county.

Current Assessment Procedures for Real Property

STAFF

- 1 Assessor
- 1 Deputy Assessor
- 2 Appraiser Assistants—Part-Time

3 Appraiser Assistants-Full Time

Assessor prints and checks all reports. Helps with the sales review process for residential, Ag, and commercial properties. Tax corrections are written by the Assessor/Deputy Assessor.

Assessor, Deputy Assessor, and 2 Appraiser Assistants work on Personal Property & Homestead Exemptions & answers the phone.

Deputy Assessor---Works on CAMA system (data entry & problem solving) in addition to Homestead Exemption & Personal Property & Maintenance of Cadastral Books.

Clerks in the assessor's office assist in all the general duties in the office. Personal property, Homestead exemptions, entering data in the Cama real estate system & GIS data implementation.

Assessor and Appraiser Assistants—Sales review and appraisal review and pickup work for Residential, Commercial and Ag properties and Ag Land sales review & GIS data implementation. Assessor sets/approves all valuations.

Current Assessment Procedures for Real Property:

A. Real Estate Transfers Statements are updated within a couple weeks of when received from The Register of Deeds Office. The Assessor reviews the sales. Once reviewed the transfer statements are passed to the Deputy who will update the computer & GIS Sys with the new information and transfer 521 information electronically to the Department of Assessment and Taxation.

Sales information sheets are filled out either by making phone calls or mail.

We also send letters for appointments so the Assessor or Appraiser Assistant can make a physical review of the property.

B. Internal sales ratio studies are done by neighborhoods and Platte County works well with State of Nebraska Field Liaison and review results.

Level of Value, Quality, and Uniformity for assessment year 2023:

Property Class	Median	COD	PRD
Residential	95	14.32	102.52
Commercial	97	12.03	103.19
Agricultural Land	74	19.96	106.25

Assessment Actions Planned for Assessment Year 2024:

Residential

Sales review of all Neighborhoods and Pickup work. Revaluations D, A-1, Humphrey, Mobile homes

Commercial

Sales review of Commercial and Industrial. Pickup work. Revaluations Small Town Commercial

Agricultural

Sales review on land sales & Pickup work.

Assessment Actions Planned for Assessment Year 2025:

Residential

Sales Review of all neighborhoods and pickup work. Revalue B-1, I, L

Commercial

Sale Review of Commercial and Industrial. Pickup work. Small town revaluation. Nursing homes/Assisted Living & Skilled Care Units

Agricultural

Pickup work & Sales review of land sales.

Assessment Actions Planned for Assessment Year 2026:

Residential

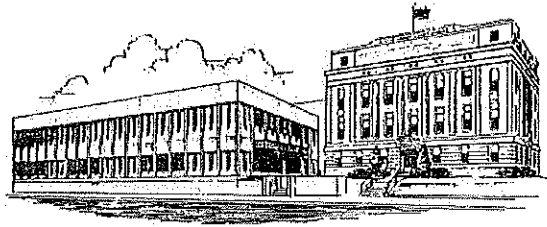
Sales review of all neighborhoods & pickup work. Revaluation Neighborhoods A, C, & Small Towns
Pickup Work

Commercial

Sales Review & Pickup work. Apartments (Comm)

Agricultural

Pick up work & Sales review of land sales Acreage review (obliques)



KARI S URKOSKI
PLATTE COUNTY ASSESSOR
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PHONE (402) 563-4902 - FAX (402) 562-6965

February 27, 2024

2024

Methodology for Special Valuation
Platte County

Platte County submits this report pursuant to Title 350, Neb Regulation – 11-005.04.

Platte County has instituted Special Valuation along the Loup and Platte Rivers. The following methodology is used to value agricultural land following non-agricultural influences have been identified.

Sales along the rivers have indicated that grass and tree cover are selling for approximately \$4,000- \$5,000 per acre.

In this process, I have determined that market value for grass land and tree cover in this area has been driven up by purchases for hunting and other recreational type uses.

The “special valuation” for qualified parcels was determined by using sales away from the river in an “uninfluenced” area.

Sincerely,

Kari S Urkoski
Platte County Assessor