



**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PLATTE COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled 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

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.

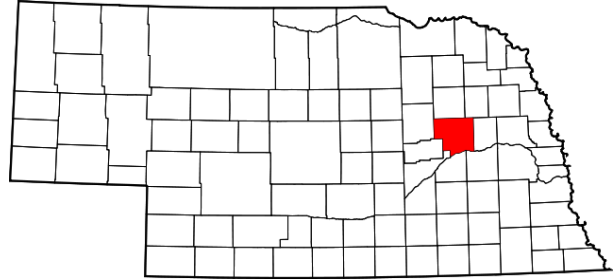
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

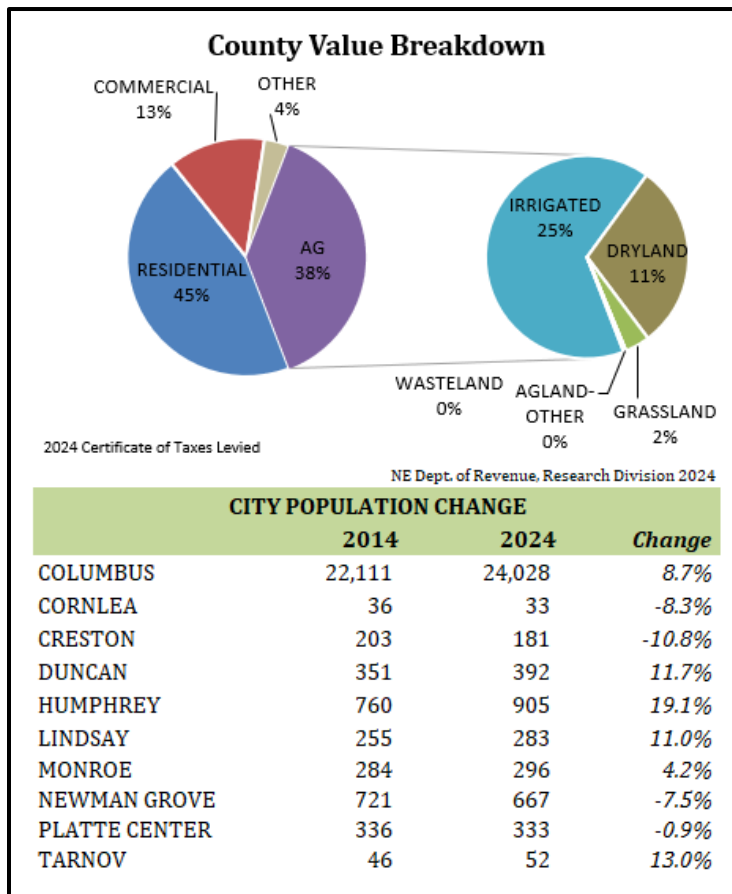
**Further information may be found in Exhibit 94*

County Overview

With a total area of 674 square miles, Platte County has 34,609 residents, per the Census Bureau Quick Facts for 2023, a slight population increase over the 2020 U.S. Census. Reports indicate that 73% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$240,735 (2024 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 1,033 employer establishments with total employment of 16,056, for a 2% decrease 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.

2025 Residential Correlation for Platte County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

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.

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 is current. When completing the inspection process the county assessor compares the parcel to the property record card for differences in appearances.

A written valuation methodology is on file in the office.

2025 Residential Correlation for Platte County

2025 Residential Assessment Details for Platte County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Neighborhood "A"	2024	*2024	2024	2021	
2	Neighborhood "A-1"	2024	*2024	2021	2023	
3	Neighborhood "B"	2024	*2024	2024	2022	
4	Neighborhood "B-1"	2018	*2024	*2025	*2025	
5	Neighborhood "C"	2024	*2024	2021	2020	
6	Neighborhood "D"	2024	*2024	2024	2024	
7	Neighborhood "E"	2024	*2024	2024	2022	
8	Neighborhood "F"	2024	*2024	2021	2022	
9	Neighborhood "H"	2024	*2024	*2025	2022	
10	Neighborhood "I"	2024	*2024	2024	*2025	
11	Neighborhood "K"	2020	*2024	2019	2024	
12	Neighborhood "L"	2024	*2024	2021	*2025	
13	Small Towns Cornlea, Oconee and Tarnov	2024	*2024	*2025	2020	
15	Humphrey	2024	*2024	2020	2024	
19	Acreages	2024	*2024	2024	2020	
Additional comments: All pick-up work completed.						
* = assessment action for current year						

Description of Analysis

Analysis of the statistical profile for the residential class indicates all three measures of central tendency for the overall class is within the acceptable range. The COD and the PRD are also within the acceptable range.

Review of the valuation groups show that all have a median within the acceptable range. Only Valuation Groups 13 and 19 have a COD and PRD above the acceptable range. Although still in compliance, these valuation groups have the oldest inspection dates in the class and are due for review in 2026.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices indicate the assessments are uniform and proportionated across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

2025 Residential Correlation for Platte County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	109	95.73	100.64	97.41	15.87	103.32
2	29	97.38	95.57	95.61	05.33	99.96
3	49	97.67	98.69	99.36	09.56	99.33
4	24	96.94	94.79	95.42	07.33	99.34
5	120	96.29	97.38	97.64	10.36	99.73
6	54	94.85	94.37	93.90	04.69	100.50
7	65	96.52	98.11	97.98	08.57	100.13
8	67	97.90	99.07	98.75	06.92	100.32
9	36	95.91	96.32	96.00	07.18	100.33
10	19	97.83	99.25	101.74	14.43	97.55
11	69	97.28	99.39	99.41	05.52	99.98
12	111	95.36	98.46	96.34	14.43	102.20
13	48	96.50	111.96	97.39	29.38	114.96
15	28	96.94	98.85	95.82	15.10	103.16
19	31	96.64	103.60	97.44	27.21	106.32
____ALL____	859	96.56	99.12	97.40	11.94	101.77

Level of Value

Based on analysis of all available information, the level of value for the residential property in Platte County is 97%.

2025 Commercial Correlation for Platte County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

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 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 is current. New photos and comparison of property appearances are reviewed with the property record card.

2025 Commercial Assessment Details for Platte County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Columbus	2022	2022	*2024	2021-2022	
2	Close to Columbus but outside city limits	2022	2022	2022	2022	
3	All small town parcels and rural	2022	2022	*2024	2024	
Additional comments: Revaluation of Service repair garages, apartments, storage warehouses. Completion of the valuation for the Casino and a revaluation of ADM. All pick-up work completed.						
* = assessment action for current year						

Description of Analysis

The overall median and mean measure of central tendency are the only measures within the acceptable range. The overall COD and PRD are also higher than the acceptable range. Valuation Group 1 which is the City of Columbus has a COD within the acceptable range; however, the PRD is high and displays a regressive pattern. For Valuation Group 3 the only measure within the acceptable range is the median, a single extreme low dollar outlier with a 671% ratio has a 40-50 percentage point impact on the COD and PRD, but there is still a lot of dispersion in the sample and a regressive pattern. Commercial ratio studies are influenced by not only the quality of

2025 Commercial Correlation for Platte County

assessment, but by the accuracy of sales verification, particularly related to business interest and personal property. The Division will work with the county assessor to identify factors influencing the dispersion in the commercial sample, but all factors support that the overall median is stable, and the county assessor has achieved equalization.

Review of the sales file reflects a 3% increase to the sample, which reflects the reported actions of the county assessor. However, the 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) shows a 4% decrease to the class. Discussion with the county assessor revealed that two nursing home facilities received exemption, and the value of the Casino was placed in TIF after last's years CTL.

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 are equalized. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	88	94.34	89.84	81.31	17.22	110.49
2	9	96.15	95.19	95.04	08.33	100.16
3	19	93.75	140.48	79.56	67.91	176.57
____ALL____	116	94.55	98.55	82.57	24.78	119.35

Level of Value

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

2025 Agricultural Correlation for Platte County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor qualified sales slightly below 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.

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 Conservation Reserve Acres (CRP) are identified with the assistance of property owners reporting the acres. The intensive use for chicken barns and feedlots have been identified. The county assessor has actively worked at identifying CRP and has inventoried approximately 1,400 acres thus far. 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 from the uninfluenced portion of the county are analyzed to develop grassland special values. There are 105 special value applications on file.

2025 Agricultural Assessment Details for Platte County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2021	*2024	*2024	2021	
AB DW	Agricultural dwellings	2021	*2024	*2024	2021	
Additional comments: All pick-up work completed.						
* = assessment action for current year						

2025 Agricultural Correlation for Platte County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
3	Southern part of county south of Loup river	2023	Increased irrigated 12%, increased dry 20% and increased grass 18%
6	Majority of agricultural area	2023	Increased irrigated 7%, increased dry 11% and increased grass 17%
<u>Additional comments:</u> * = assessment action for current year			

Description of Analysis

The agricultural statistics reveals that all three measures of central tendency are all within the acceptable range. The COD is within the IAAO standard range indicating the median is reliable.

Both market areas are within the acceptable range. The 80% Majority Land Use (MLU) subclasses for both the irrigated and dryland MLU are in the acceptable range. Six grassland sales are divided amongst the two market areas; four sales in Market Area 3 have a median of 75%. Market Area 6 has two sales with a median of 46% which pulls the overall grassland median to 65%. Grassland was increased in both market areas by approximately 18%. Comparison of the Average Acre Value Comparison for grassland values in Market Area 6, shows that Platte County's grassland value is higher than all other adjacent counties, supporting that the values are not low.

The Twin River 30 School District lies partially in Platte County and has a school bond subject to the reduced valuation under LB 2. The school district statistics for Twin River 30(63-0030) can be found in the Appendix of this report and reflects a median 44%. Based on the review of the statistics and the assessed values reported by the Platte County Assessor, the valuations were reduced as required.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as 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 have been valued at the statutory level of value. Agricultural land values are equalized at uniform portions of market value; all values are within the acceptable range and are reasonably comparable to adjoining counties. The quality of assessment of agricultural property complies with generally accepted mass appraisal techniques.

2025 Agricultural Correlation for Platte County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	25	72.53	75.64	73.03	13.68	103.57
3	3	74.61	83.42	79.08	17.91	105.49
6	22	71.97	74.58	72.71	13.01	102.57
<u>Dry</u>						
County	22	73.74	76.42	74.82	19.85	102.14
6	22	73.74	76.42	74.82	19.85	102.14
<u>Grass</u>						
County	6	64.76	65.60	53.46	33.52	122.71
3	4	74.76	75.58	71.37	30.42	105.90
6	2	45.65	45.65	33.42	43.00	136.59
<u>ALL</u>	66	72.34	74.83	71.65	19.21	104.44

Level of Value

Based on analysis of all available information, the level of value of agricultural property in Platte County is 72%.

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 72%.

Level of Value of School Bond Valuation – LB 2 (operative January 1, 2022)

A review of agricultural land value in Platte County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Platte County is 50%.

Special Valuation Level of Value of School Bond Valuation – LB 2

A review of agricultural land values in Platte County in areas that that are subject to a reduced school bond valuation and that also 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 school bond valuation in Cuming County is 50%.

2025 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	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	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 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Platte County

Residential Real Property - Current

Number of Sales	859	Median	96.56
Total Sales Price	\$240,626,658	Mean	99.12
Total Adj. Sales Price	\$240,626,658	Wgt. Mean	97.40
Total Assessed Value	\$234,376,285	Average Assessed Value of the Base	\$221,615
Avg. Adj. Sales Price	\$280,124	Avg. Assessed Value	\$272,848

Confidence Interval - Current

95% Median C.I	95.95 to 97.09
95% Wgt. Mean C.I	96.51 to 98.29
95% Mean C.I	97.74 to 100.50
% of Value of the Class of all Real Property Value in the County	41.36
% of Records Sold in the Study Period	6.32
% of Value Sold in the Study Period	7.78

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	1,013	95	95.32
2023	1,143	95	95.37
2022	1,109	95	94.78
2021	984	96	95.67

2025 Commission Summary for Platte County

Commercial Real Property - Current

Number of Sales	116	Median	94.55
Total Sales Price	\$67,321,492	Mean	98.55
Total Adj. Sales Price	\$67,321,492	Wgt. Mean	82.57
Total Assessed Value	\$55,590,290	Average Assessed Value of the Base	\$594,409
Avg. Adj. Sales Price	\$580,358	Avg. Assessed Value	\$479,227

Confidence Interval - Current

95% Median C.I	92.43 to 96.43
95% Wgt. Mean C.I	75.77 to 89.38
95% Mean C.I	87.20 to 109.90
% of Value of the Class of all Real Property Value in the County	12.61
% of Records Sold in the Study Period	7.51
% of Value Sold in the Study Period	6.05

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	110	96	96.17
2023	111	97	97.16
2022	89	97	97.16
2021	86	97	97.28

71 Platte
RESIDENTIAL
PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 859
 Total Sales Price : 240,626,658
 Total Adj. Sales Price : 240,626,658
 Total Assessed Value : 234,376,285
 Avg. Adj. Sales Price : 280,124
 Avg. Assessed Value : 272,848

MEDIAN : 97
 WGT. MEAN : 97
 MEAN : 99

 COD : 11.94
 PRD : 101.77

COV : 20.89
 STD : 20.71
 Avg. Abs. Dev : 11.53

 MAX Sales Ratio : 288.25
 MIN Sales Ratio : 55.44

95% Median C.I. : 95.95 to 97.09
 95% Wgt. Mean C.I. : 96.51 to 98.29
 95% Mean C.I. : 97.74 to 100.50

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	113	99.69	105.03	101.57	12.27	103.41	79.76	269.10	96.47 to 102.23	255,636	259,658
01-JAN-23 To 31-MAR-23	81	101.55	104.28	100.97	12.51	103.28	68.50	198.96	98.20 to 103.77	251,480	253,930
01-APR-23 To 30-JUN-23	122	99.46	102.25	101.34	11.46	100.90	65.73	219.40	96.74 to 101.67	293,205	297,145
01-JUL-23 To 30-SEP-23	129	95.72	97.18	95.87	11.04	101.37	64.22	239.30	94.21 to 96.93	269,444	258,323
01-OCT-23 To 31-DEC-23	95	95.80	97.58	96.20	11.20	101.43	65.05	225.10	93.57 to 97.11	273,367	262,989
01-JAN-24 To 31-MAR-24	74	97.05	100.37	98.52	11.70	101.88	56.35	246.39	94.94 to 98.96	309,491	304,896
01-APR-24 To 30-JUN-24	138	93.68	93.51	93.31	10.73	100.21	60.04	196.72	91.66 to 96.34	292,433	272,866
01-JUL-24 To 30-SEP-24	107	94.13	95.48	93.92	12.54	101.66	55.44	288.25	91.88 to 96.07	295,444	277,472
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	445	98.03	101.85	99.75	12.09	102.11	64.22	269.10	96.93 to 99.51	269,182	268,506
01-OCT-23 To 30-SEP-24	414	94.85	96.18	95.08	11.58	101.16	55.44	288.25	93.94 to 96.22	291,885	277,515
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	427	97.01	100.06	98.51	11.85	101.57	64.22	239.30	96.24 to 98.09	273,698	269,620
<u>ALL</u>	859	96.56	99.12	97.40	11.94	101.77	55.44	288.25	95.95 to 97.09	280,124	272,848

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	109	95.73	100.64	97.41	15.87	103.32	64.22	246.39	93.12 to 99.29	179,131	174,488
2	29	97.38	95.57	95.61	05.33	99.96	69.75	114.04	93.85 to 99.42	600,410	574,061
3	49	97.67	98.69	99.36	09.56	99.33	73.01	145.37	94.13 to 100.89	273,449	271,694
4	24	96.94	94.79	95.42	07.33	99.34	68.50	112.08	90.52 to 99.22	393,715	375,688
5	120	96.29	97.38	97.64	10.36	99.73	56.35	152.64	94.86 to 98.02	257,850	251,765
6	54	94.85	94.37	93.90	04.69	100.50	72.71	108.72	93.96 to 96.68	298,347	280,134
7	65	96.52	98.11	97.98	08.57	100.13	74.33	149.00	94.79 to 98.74	302,191	296,091
8	67	97.90	99.07	98.75	06.92	100.32	77.67	148.31	95.22 to 101.74	435,278	429,824
9	36	95.91	96.32	96.00	07.18	100.33	78.21	123.54	92.76 to 99.26	262,598	252,103
10	19	97.83	99.25	101.74	14.43	97.55	67.65	135.71	86.24 to 112.43	331,527	337,297
11	69	97.28	99.39	99.41	05.52	99.98	85.36	137.47	96.70 to 99.76	303,551	301,747
12	111	95.36	98.46	96.34	14.43	102.20	61.98	193.29	91.94 to 100.04	194,645	187,517
13	48	96.50	111.96	97.39	29.38	114.96	55.44	288.25	89.88 to 107.10	167,302	162,929
15	28	96.94	98.85	95.82	15.10	103.16	55.50	146.92	85.90 to 105.04	253,500	242,895
19	31	96.64	103.60	97.44	27.21	106.32	60.04	219.40	81.23 to 109.42	372,609	363,089
<u>ALL</u>	859	96.56	99.12	97.40	11.94	101.77	55.44	288.25	95.95 to 97.09	280,124	272,848

71 Platte
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 859
Total Sales Price : 240,626,658
Total Adj. Sales Price : 240,626,658
Total Assessed Value : 234,376,285
Avg. Adj. Sales Price : 280,124
Avg. Assessed Value : 272,848

MEDIAN : 97
WGT. MEAN : 97
MEAN : 99
COD : 11.94
PRD : 101.77

COV : 20.89
STD : 20.71
Avg. Abs. Dev : 11.53
MAX Sales Ratio : 288.25
MIN Sales Ratio : 55.44

95% Median C.I. : 95.95 to 97.09
95% Wgt. Mean C.I. : 96.51 to 98.29
95% Mean C.I. : 97.74 to 100.50

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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	859	96.56	99.12	97.40	11.94	101.77	55.44	288.25	95.95 to 97.09	280,124	272,848
06											
07											
<u>ALL</u>	859	96.56	99.12	97.40	11.94	101.77	55.44	288.25	95.95 to 97.09	280,124	272,848

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											
Less Than 30,000	3	269.10	260.82	266.62	07.82	97.82	225.10	288.25	N/A	20,500	54,657
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	859	96.56	99.12	97.40	11.94	101.77	55.44	288.25	95.95 to 97.09	280,124	272,848
Greater Than 14,999	859	96.56	99.12	97.40	11.94	101.77	55.44	288.25	95.95 to 97.09	280,124	272,848
Greater Than 29,999	856	96.51	98.55	97.36	11.39	101.22	55.44	246.39	95.90 to 97.06	281,034	273,613
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	269.10	260.82	266.62	07.82	97.82	225.10	288.25	N/A	20,500	54,657
30,000 TO 59,999	5	207.28	197.56	196.26	18.41	100.66	147.04	246.39	N/A	45,000	88,319
60,000 TO 99,999	16	134.40	136.55	136.16	20.29	100.29	85.36	198.96	105.34 to 161.21	84,406	114,930
100,000 TO 149,999	51	102.68	110.07	108.91	19.58	101.07	55.44	219.40	97.11 to 111.30	124,447	135,539
150,000 TO 249,999	323	94.89	95.16	95.10	11.41	100.06	55.50	159.99	93.80 to 96.21	202,397	192,474
250,000 TO 499,999	408	96.57	97.29	97.51	08.21	99.77	62.39	148.31	95.84 to 97.14	327,167	319,036
500,000 TO 999,999	52	97.83	97.22	97.08	07.58	100.14	64.36	126.54	94.72 to 99.62	626,237	607,942
1,000,000 +	1	87.78	87.78	87.78	00.00	100.00	87.78	87.78	N/A	1,220,000	1,070,860
<u>ALL</u>	859	96.56	99.12	97.40	11.94	101.77	55.44	288.25	95.95 to 97.09	280,124	272,848

71 Platte
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 116
Total Sales Price : 67,321,492
Total Adj. Sales Price : 67,321,492
Total Assessed Value : 55,590,290
Avg. Adj. Sales Price : 580,358
Avg. Assessed Value : 479,227

MEDIAN : 95
WGT. MEAN : 83
MEAN : 99

COD : 24.78
PRD : 119.35

COV : 63.31
STD : 62.39
Avg. Abs. Dev : 23.43

MAX Sales Ratio : 670.67
MIN Sales Ratio : 21.37

95% Median C.I. : 92.43 to 96.43
95% Wgt. Mean C.I. : 75.77 to 89.38
95% Mean C.I. : 87.20 to 109.90

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	16	96.29	99.63	96.04	09.44	103.74	77.88	139.75	92.93 to 102.92	454,675	436,678
01-JAN-22 To 31-MAR-22	9	99.12	102.31	98.06	08.04	104.33	84.27	128.76	95.42 to 111.92	563,009	552,098
01-APR-22 To 30-JUN-22	16	96.26	93.34	84.01	07.03	111.11	56.45	104.65	93.31 to 99.75	621,493	522,118
01-JUL-22 To 30-SEP-22	8	96.08	93.85	87.51	08.45	107.24	61.42	109.25	61.42 to 109.25	979,375	857,030
01-OCT-22 To 31-DEC-22	9	97.71	97.01	106.98	30.40	90.68	21.37	161.98	54.81 to 121.13	484,444	518,252
01-JAN-23 To 31-MAR-23	4	98.99	95.14	102.61	15.45	92.72	67.50	115.10	N/A	369,250	378,873
01-APR-23 To 30-JUN-23	11	90.53	79.46	61.14	22.06	129.96	34.88	110.79	37.94 to 101.26	629,091	384,644
01-JUL-23 To 30-SEP-23	5	103.48	205.10	65.47	122.63	313.27	50.01	670.67	N/A	462,186	302,589
01-OCT-23 To 31-DEC-23	7	91.20	129.83	93.76	49.88	138.47	74.56	305.36	74.56 to 305.36	114,071	106,948
01-JAN-24 To 31-MAR-24	8	89.07	89.31	74.83	30.57	119.35	35.96	182.91	35.96 to 182.91	1,649,356	1,234,149
01-APR-24 To 30-JUN-24	11	89.10	89.89	86.02	19.90	104.50	54.66	134.36	65.77 to 125.74	271,961	233,937
01-JUL-24 To 30-SEP-24	12	67.98	75.64	64.21	30.94	117.80	42.75	133.60	55.16 to 93.41	428,990	275,458
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	49	96.43	97.12	90.19	08.43	107.68	56.45	139.75	95.58 to 99.12	614,710	554,405
01-OCT-22 To 30-SEP-23	29	93.75	108.73	79.13	44.14	137.41	21.37	670.67	82.92 to 105.76	519,584	411,165
01-OCT-23 To 30-SEP-24	38	87.40	92.62	74.55	31.38	124.24	35.96	305.36	74.56 to 93.41	582,442	434,227
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	42	97.21	96.14	91.32	12.76	105.28	21.37	161.98	95.58 to 99.24	647,761	591,507
01-JAN-23 To 31-DEC-23	27	93.46	118.11	69.60	49.52	169.70	34.88	670.67	82.92 to 103.48	426,164	296,598
<u>ALL</u>	116	94.55	98.55	82.57	24.78	119.35	21.37	670.67	92.43 to 96.43	580,358	479,227

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	88	94.34	89.84	81.31	17.22	110.49	21.37	161.98	91.61 to 96.43	674,296	548,251
2	9	96.15	95.19	95.04	08.33	100.16	63.63	110.79	91.61 to 103.48	712,344	677,018
3	19	93.75	140.48	79.56	67.91	176.57	54.66	670.67	77.88 to 133.60	82,755	65,844
<u>ALL</u>	116	94.55	98.55	82.57	24.78	119.35	21.37	670.67	92.43 to 96.43	580,358	479,227

71 Platte
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 116
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COD : 24.78
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95% Wgt. Mean C.I. : 75.77 to 89.38
95% Mean C.I. : 87.20 to 109.90

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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	114	94.55	98.49	82.22	25.04	119.79	21.37	670.67	92.43 to 96.43	581,943	478,470
04	2	101.86	101.86	106.60	08.77	95.55	92.93	110.79	N/A	490,000	522,350
<u>ALL</u>	116	94.55	98.55	82.57	24.78	119.35	21.37	670.67	92.43 to 96.43	580,358	479,227

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	5	182.91	273.11	216.76	84.13	126.00	99.00	670.67	N/A	7,070	15,325
Less Than 30,000	7	139.75	229.33	166.10	87.13	138.07	99.00	670.67	99.00 to 670.67	10,450	17,357
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	115	94.34	93.58	82.55	19.74	113.36	21.37	305.36	92.43 to 96.43	585,378	483,219
Greater Than 14,999	111	93.75	90.69	82.50	17.51	109.93	21.37	167.65	92.21 to 96.23	606,181	500,123
Greater Than 29,999	109	93.75	90.15	82.48	17.33	109.30	21.37	167.65	91.61 to 96.19	616,957	508,888
<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	4	145.25	173.72	174.67	48.48	99.46	99.00	305.36	N/A	8,088	14,126
15,000 TO 29,999	2	119.88	119.88	118.72	16.58	100.98	100.00	139.75	N/A	18,900	22,438
30,000 TO 59,999	7	125.74	120.50	119.90	17.44	100.50	82.92	167.65	82.92 to 167.65	40,096	48,075
60,000 TO 99,999	14	93.64	93.62	93.77	07.43	99.84	74.56	112.22	84.27 to 101.26	77,179	72,371
100,000 TO 149,999	8	92.46	90.99	91.44	14.77	99.51	54.66	128.76	54.66 to 128.76	132,000	120,697
150,000 TO 249,999	13	95.00	89.46	90.77	16.15	98.56	37.94	123.66	67.50 to 108.39	195,306	177,283
250,000 TO 499,999	25	94.34	89.73	90.87	16.71	98.75	21.37	161.98	88.77 to 97.68	356,355	323,819
500,000 TO 999,999	27	93.44	87.20	86.80	15.52	100.46	42.75	115.10	77.99 to 99.12	674,206	585,238
1,000,000 TO 1,999,999	8	95.96	88.25	84.28	23.02	104.71	50.01	121.13	50.01 to 121.13	1,309,873	1,104,010
2,000,000 TO 4,999,999	6	64.90	65.37	67.45	32.79	96.92	34.88	96.15	34.88 to 96.15	2,783,462	1,877,354
5,000,000 TO 9,999,999	1	85.70	85.70	85.70	00.00	100.00	85.70	85.70	N/A	8,000,000	6,855,695
10,000,000 +											
<u>ALL</u>	116	94.55	98.55	82.57	24.78	119.35	21.37	670.67	92.43 to 96.43	580,358	479,227

71 Platte
COMMERCIAL

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MEAN : 99

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COV : 63.31
STD : 62.39
Avg. Abs. Dev : 23.43

MAX Sales Ratio : 670.67
MIN Sales Ratio : 21.37

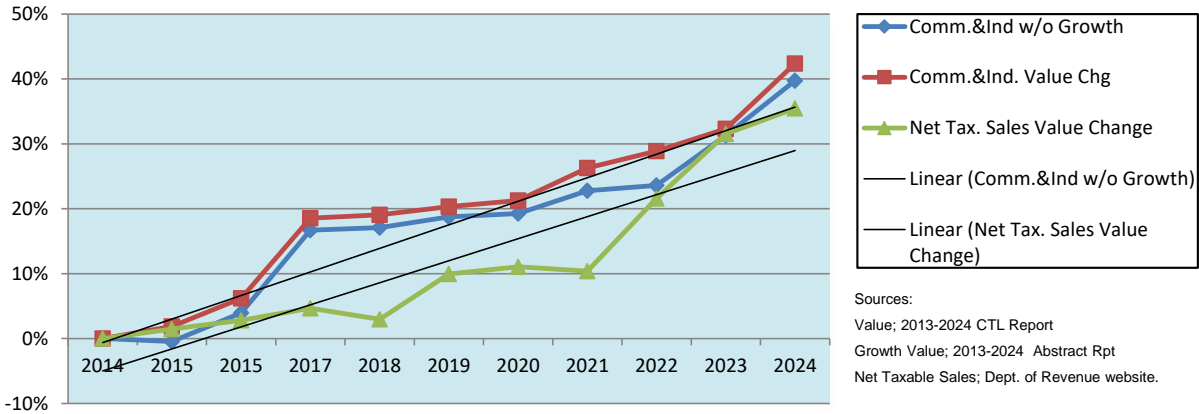
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95% Wgt. Mean C.I. : 75.77 to 89.38
95% Mean C.I. : 87.20 to 109.90

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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	123.66	123.66	123.66	00.00	100.00	123.66	123.66	N/A	240,000	296,795
303	1	121.13	121.13	121.13	00.00	100.00	121.13	121.13	N/A	1,000,000	1,211,250
304	2	99.12	99.12	99.24	00.12	99.88	99.00	99.24	N/A	177,500	176,150
319	1	95.42	95.42	95.42	00.00	100.00	95.42	95.42	N/A	2,800,000	2,671,875
322	1	101.31	101.31	101.31	00.00	100.00	101.31	101.31	N/A	600,000	607,845
334	2	79.84	79.84	74.74	20.30	106.82	63.63	96.04	N/A	532,500	397,983
341	2	91.90	91.90	91.98	01.69	99.91	90.35	93.44	N/A	580,000	533,460
344	18	95.17	95.22	89.47	16.75	106.43	56.45	161.98	85.28 to 99.24	439,938	393,633
349	1	90.53	90.53	90.53	00.00	100.00	90.53	90.53	N/A	637,500	577,125
350	4	92.76	88.95	93.73	06.00	94.90	74.56	95.72	N/A	378,000	354,285
352	11	97.49	93.80	88.90	18.08	105.51	62.66	128.76	68.37 to 120.28	921,625	819,365
353	21	96.43	123.55	81.68	51.19	151.26	21.37	670.67	89.54 to 108.39	164,539	134,402
381	1	98.44	98.44	98.44	00.00	100.00	98.44	98.44	N/A	760,000	748,125
384	2	236.51	236.51	193.70	29.12	122.10	167.65	305.36	N/A	18,500	35,835
406	13	94.34	91.90	89.78	17.20	102.36	42.75	133.60	77.99 to 110.79	564,923	507,168
410	1	85.70	85.70	85.70	00.00	100.00	85.70	85.70	N/A	8,000,000	6,855,695
413	3	50.01	63.54	52.30	45.79	121.49	35.96	104.65	N/A	1,588,749	830,915
419	3	55.88	66.70	59.62	20.22	111.88	55.16	89.06	N/A	1,015,833	605,625
423	1	97.71	97.71	97.71	00.00	100.00	97.71	97.71	N/A	175,000	171,000
442	7	93.46	85.15	86.36	12.58	98.60	54.66	101.26	54.66 to 101.26	124,429	107,459
444	1	96.23	96.23	96.23	00.00	100.00	96.23	96.23	N/A	800,000	769,825
470	1	102.92	102.92	102.92	00.00	100.00	102.92	102.92	N/A	55,000	56,605
490	1	84.27	84.27	84.27	00.00	100.00	84.27	84.27	N/A	62,000	52,245
499	1	59.93	59.93	59.93	00.00	100.00	59.93	59.93	N/A	535,000	320,625
528	12	93.68	90.21	90.68	08.49	99.48	54.81	102.92	92.27 to 99.15	358,006	324,634
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	103.48	103.48	103.48	00.00	100.00	103.48	103.48	N/A	561,100	580,600
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>	116	94.55	98.55	82.57	24.78	119.35	21.37	670.67	92.43 to 96.43	580,358	479,227

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
2013	\$ 607,756,110	\$ 5,598,820	0.92%	\$ 602,157,290		\$ 406,962,774	
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%
2024	\$ 935,223,223	\$ 57,102,740	6.11%	\$ 878,120,483	1.47%	\$ 548,729,957	-0.47%
Ann %chg	4.21%			Average	1.56%	2.88%	2.82%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-0.45%	1.86%	1.46%
2015	3.94%	6.23%	2.81%
2016	16.69%	18.56%	4.69%
2017	17.10%	19.08%	2.99%
2018	18.74%	20.34%	9.95%
2019	19.27%	21.26%	11.06%
2020	22.80%	26.31%	10.38%
2021	23.62%	28.90%	21.59%
2022	31.32%	32.33%	31.55%
2023	39.75%	42.39%	35.47%
2024	44.49%	53.88%	34.84%

County Number	71
County Name	Platte

71 Platte
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 66	MEDIAN : 72	COV : 25.98	95% Median C.I. : 67.03 to 76.42
Total Sales Price : 64,627,613	WGT. MEAN : 72	STD : 19.44	95% Wgt. Mean C.I. : 67.22 to 76.09
Total Adj. Sales Price : 64,627,613	MEAN : 75	Avg. Abs. Dev : 13.90	95% Mean C.I. : 70.14 to 79.52
Total Assessed Value : 46,306,545			
Avg. Adj. Sales Price : 979,206	COD : 19.21	MAX Sales Ratio : 148.32	
Avg. Assessed Value : 701,614	PRD : 104.44	MIN Sales Ratio : 26.02	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	11	71.56	73.43	71.23	19.65	103.09	26.02	107.86	62.52 to 104.91	998,698	711,371
01-JAN-22 To 31-MAR-22	3	81.24	80.26	78.68	10.81	102.01	66.59	92.94	N/A	1,004,000	789,977
01-APR-22 To 30-JUN-22	5	85.55	94.23	95.82	11.34	98.34	83.69	112.00	N/A	954,400	914,481
01-JUL-22 To 30-SEP-22	5	72.15	70.09	66.92	08.48	104.74	60.62	79.85	N/A	993,682	664,935
01-OCT-22 To 31-DEC-22	13	62.50	69.49	68.05	18.34	102.12	50.49	110.84	58.77 to 87.54	1,028,282	699,797
01-JAN-23 To 31-MAR-23	5	65.28	61.68	59.36	09.83	103.91	49.12	70.56	N/A	1,511,768	897,427
01-APR-23 To 30-JUN-23	3	65.68	77.83	73.96	25.02	105.23	59.26	108.55	N/A	1,108,667	820,022
01-JUL-23 To 30-SEP-23	2	80.61	80.61	81.30	04.34	99.15	77.11	84.11	N/A	1,078,605	876,945
01-OCT-23 To 31-DEC-23	8	80.17	90.99	84.16	20.24	108.12	71.41	148.32	71.41 to 148.32	657,319	553,216
01-JAN-24 To 31-MAR-24	7	72.53	66.76	68.13	13.32	97.99	41.44	85.38	41.44 to 85.38	584,775	398,406
01-APR-24 To 30-JUN-24	1	53.12	53.12	53.12	00.00	100.00	53.12	53.12	N/A	2,115,380	1,123,750
01-JUL-24 To 30-SEP-24	3	75.37	71.19	68.97	12.71	103.22	54.73	83.46	N/A	1,004,150	692,563
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	24	75.55	77.92	76.22	17.82	102.23	26.02	112.00	67.51 to 84.86	989,087	753,837
01-OCT-22 To 30-SEP-23	23	65.28	69.85	67.39	17.86	103.65	49.12	110.84	60.64 to 70.56	1,148,248	773,845
01-OCT-23 To 30-SEP-24	19	74.81	76.94	71.93	18.62	106.97	41.44	148.32	65.28 to 83.92	762,095	548,211
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	26	71.03	75.61	74.14	19.81	101.98	50.49	112.00	62.50 to 84.86	1,004,618	744,783
01-JAN-23 To 31-DEC-23	18	75.59	79.50	71.73	19.99	110.83	49.12	148.32	65.68 to 84.11	1,016,700	729,268
<u>ALL</u>	66	72.34	74.83	71.65	19.21	104.44	26.02	148.32	67.03 to 76.42	979,206	701,614

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	9	70.56	75.50	68.92	23.50	109.55	41.44	111.35	56.39 to 107.86	553,766	381,667
6	57	72.53	74.72	71.88	18.53	103.95	26.02	148.32	66.59 to 76.49	1,046,381	752,132
<u>ALL</u>	66	72.34	74.83	71.65	19.21	104.44	26.02	148.32	67.03 to 76.42	979,206	701,614

71 Platte
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 66	MEDIAN : 72	COV : 25.98	95% Median C.I. : 67.03 to 76.42
Total Sales Price : 64,627,613	WGT. MEAN : 72	STD : 19.44	95% Wgt. Mean C.I. : 67.22 to 76.09
Total Adj. Sales Price : 64,627,613	MEAN : 75	Avg. Abs. Dev : 13.90	95% Mean C.I. : 70.14 to 79.52
Total Assessed Value : 46,306,545			
Avg. Adj. Sales Price : 979,206	COD : 19.21	MAX Sales Ratio : 148.32	
Avg. Assessed Value : 701,614	PRD : 104.44	MIN Sales Ratio : 26.02	

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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	4	89.82	89.73	84.97	18.62	105.60	71.41	107.86	N/A	472,349	401,371
3	2	91.24	91.24	89.97	18.23	101.41	74.61	107.86	N/A	371,698	334,408
6	2	88.22	88.22	81.73	19.05	107.94	71.41	105.03	N/A	573,000	468,335
_____Dry_____											
County	19	72.67	73.75	71.82	17.09	102.69	50.49	148.32	61.94 to 79.85	934,913	671,488
6	19	72.67	73.75	71.82	17.09	102.69	50.49	148.32	61.94 to 79.85	934,913	671,488
_____Grass_____											
County	5	65.28	65.88	52.39	39.58	125.75	26.02	111.35	N/A	373,226	195,531
3	3	85.29	79.36	72.84	27.32	108.95	41.44	111.35	N/A	299,317	218,025
6	2	45.65	45.65	33.42	43.00	136.59	26.02	65.28	N/A	484,090	161,790
_____ALL_____	66	72.34	74.83	71.65	19.21	104.44	26.02	148.32	67.03 to 76.42	979,206	701,614

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	25	72.53	75.64	73.03	13.68	103.57	59.26	112.00	67.03 to 77.11	1,143,644	835,249
3	3	74.61	83.42	79.08	17.91	105.49	67.79	107.86	N/A	486,519	384,762
6	22	71.97	74.58	72.71	13.01	102.57	59.26	112.00	65.28 to 81.24	1,233,251	896,679
_____Dry_____											
County	22	73.74	76.42	74.82	19.85	102.14	50.49	148.32	61.94 to 82.20	930,607	696,309
6	22	73.74	76.42	74.82	19.85	102.14	50.49	148.32	61.94 to 82.20	930,607	696,309
_____Grass_____											
County	6	64.76	65.60	53.46	33.52	122.71	26.02	111.35	26.02 to 111.35	341,855	182,748
3	4	74.76	75.58	71.37	30.42	105.90	41.44	111.35	N/A	270,738	193,226
6	2	45.65	45.65	33.42	43.00	136.59	26.02	65.28	N/A	484,090	161,790
_____ALL_____	66	72.34	74.83	71.65	19.21	104.44	26.02	148.32	67.03 to 76.42	979,206	701,614

Platte County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	3	7,568	7,505	7,209	7,036	7,050	6,311	5,400	4,800	6,860
Butler	1	8,398	7,796	7,652	7,370	6,960	6,650	6,160	6,042	7,678
Polk	1	8,784	7,869	7,442	6,982	6,393	6,355	6,124	5,414	8,086
Merrick	1	5,950	5,800	5,600	5,272	4,925	4,850	4,200	3,620	5,393
Nance	1	5,123	5,118	4,987	4,981	4,974	4,998	4,875	4,741	5,000
Platte	6	10,630	10,280	9,281	9,044	8,350	7,883	7,590	7,129	8,856
Boone	1	9,328	9,267	9,328	9,267	6,554	9,260	9,298	9,296	9,299
Madison	1	9,472	9,092	8,500	8,140	7,625	7,425	6,195	5,370	7,417
Stanton	1	8,372	7,500	8,300	7,220	6,265	7,415	6,523	6,307	7,310
Colfax	1	7,964	7,679	7,558	7,260	6,945	6,600	6,119	5,514	7,130
Nance	2	7,700	7,700	7,500	7,500	7,500	7,500	7,400	7,400	7,572

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	6,135	5,960	5,645	5,545	5,181	4,658	3,960	3,360	5,265
Butler	1	8,200	7,500	7,300	7,000	6,700	6,300	5,800	5,700	6,930
Polk	1	6,281	5,951	4,576	4,565	4,114	3,982	3,839	3,861	5,543
Merrick	1	2,800	2,700	2,600	2,400	2,300	2,075	1,900	1,840	2,412
Nance	1	2,449	2,450	2,394	2,393	2,347	2,306	2,265	2,245	2,361
Platte	6	8,625	8,085	7,531	7,434	7,078	6,652	5,440	4,169	7,174
Boone	1	6,678	6,625	6,678	6,158	5,437	6,639	6,634	6,632	6,631
Madison	1	8,718	8,522	7,946	7,562	7,236	6,954	5,372	4,240	7,532
Stanton	1	8,312	8,312	8,312	5,806	4,253	7,034	6,556	6,651	7,308
Colfax	1	7,724	7,607	7,286	7,250	6,639	6,578	6,079	5,595	6,915
Nance	2	5,605	5,500	5,400	5,300	5,300	5,300	5,150	5,150	5,384

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	2,334	2,269	2,250	1,846	2,045	n/a	1,000	1,465	2,211
Butler	1	3,295	3,270	3,208	3,220	2,659	3,079	n/a	2,975	3,259
Polk	1	1,840	1,675	1,669	1,664	1,659	n/a	1,585	1,575	1,758
Merrick	1	1,889	1,750	1,781	1,704	1,616	n/a	1,418	1,200	1,799
Nance	1	2,241	2,240	2,231	2,105	2,077	2,054	2,045	1,995	2,165
Platte	6	2,827	2,951	2,769	2,743	n/a	n/a	2,450	2,314	2,849
Boone	1	1,881	1,879	1,880	1,885	1,620	1,690	n/a	n/a	1,878
Madison	1	2,758	2,675	2,496	2,432	2,300	n/a	n/a	n/a	2,621
Stanton	1	2,656	2,738	2,399	2,670	2,250	n/a	n/a	2,160	2,545
Colfax	1	2,200	2,201	2,007	2,007	n/a	1,893	n/a	1,783	2,155
Nance	2	1,996	1,997	1,972	1,970	1,891	1,890	n/a	1,840	1,978

County	Mkt Area	CRP	TIMBER	WASTE
Platte	3	2,273	1,875	195
Butler	1	3,824	1,899	754
Polk	1	2,310	1,150	300
Merrick	1	1,580	500	546
Nance	1	2,243	1,300	265
Platte	6	2,900	2,653	200
Boone	1	2,439	748	487
Madison	1	5,137	1,102	150
Stanton	1	4,067	314	151
Colfax	1	4,559	1,675	205
Nance	2	2,300	1,600	262

Source: 2025 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	7	Median :	44	COV :	50.77	95% Median C.I. :	02.37 to 74.24
Total Sales Price :	6,540,390	Wgt. Mean :	42	STD :	21.05	95% Wgt. Mean C.I. :	15.65 to 68.40
Total Adj. Sales Price :	6,540,390	Mean :	41	Avg.Abs.Dev :	11.92	95% Mean C.I. :	21.99 to 60.93
Total Assessed Value :	2,748,698						
Avg. Adj. Sales Price :	934,341	COD :	27.39	MAX Sales Ratio :	74.24		
Avg. Assessed Value :	392,671	PRD :	98.64	MIN Sales Ratio :	02.37		

Printed : 03/24/2025

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	2	22.03	22.03	37.34	89.24	59.00	02.37	41.68	N/A	836,500	312,317
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	3	43.52	42.72	42.18	07.24	101.28	37.59	47.04	N/A	1,427,130	601,987
04/01/2023 To 06/30/2023	1	43.79	43.79	43.79		100.00	43.79	43.79	N/A	384,000	168,147
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	74.24	74.24	74.24		100.00	74.24	74.24	N/A	202,000	149,957
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	2	22.03	22.03	37.34	89.24	59.00	02.37	41.68	N/A	836,500	312,317
10/01/2022 To 09/30/2023	4	43.66	42.99	42.31	05.57	101.61	37.59	47.04	N/A	1,166,348	493,527
10/01/2023 To 09/30/2024	1	74.24	74.24	74.24		100.00	74.24	74.24	N/A	202,000	149,957
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023	5	43.79	49.24	43.64	18.34	112.83	37.59	74.24	N/A	973,478	424,813
<u>ALL</u>											
10/01/2021 To 09/30/2024	7	43.52	41.46	42.03	27.39	98.64	02.37	74.24	02.37 to 74.24	934,341	392,671

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	7	Median :	44	COV :	50.77	95% Median C.I. :	02.37 to 74.24
Total Sales Price :	6,540,390	Wgt. Mean :	42	STD :	21.05	95% Wgt. Mean C.I. :	15.65 to 68.40
Total Adj. Sales Price :	6,540,390	Mean :	41	Avg.Abs.Dev :	11.92	95% Mean C.I. :	21.99 to 60.93
Total Assessed Value :	2,748,698						
Avg. Adj. Sales Price :	934,341	COD :	27.39	MAX Sales Ratio :	74.24		
Avg. Assessed Value :	392,671	PRD :	98.64	MIN Sales Ratio :	02.37		

Printed : 03/24/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	4	42.32	40.31	41.00	48.04	98.32	02.37	74.24	N/A	707,098	289,888
6	3	43.52	43.00	42.81	01.61	100.44	41.68	43.79	N/A	1,237,333	529,716
ALL											
10/01/2021 To 09/30/2024	7	43.52	41.46	42.03	27.39	98.64	02.37	74.24	02.37 to 74.24	934,341	392,671

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
060017											
120056											
190039											
190058											
590001											
590013											
630030	6	43.66	47.98	43.18	16.15	111.12	37.59	74.24	37.59 to 74.24	1,059,232	457,385
710001	1	02.37	02.37	02.37		100.00	02.37	02.37	N/A	185,000	4,387
710005											
710067											
ALL											
10/01/2021 To 09/30/2024	7	43.52	41.46	42.03	27.39	98.64	02.37	74.24	02.37 to 74.24	934,341	392,671

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	7	Median :	44	COV :	50.77	95% Median C.I. :	02.37 to 74.24
Total Sales Price :	6,540,390	Wgt. Mean :	42	STD :	21.05	95% Wgt. Mean C.I. :	15.65 to 68.40
Total Adj. Sales Price :	6,540,390	Mean :	41	Avg.Abs.Dev :	11.92	95% Mean C.I. :	21.99 to 60.93
Total Assessed Value :	2,748,698						
Avg. Adj. Sales Price :	934,341	COD :	27.39	MAX Sales Ratio :	74.24		
Avg. Assessed Value :	392,671	PRD :	98.64	MIN Sales Ratio :	02.37		

Printed : 03/24/2025

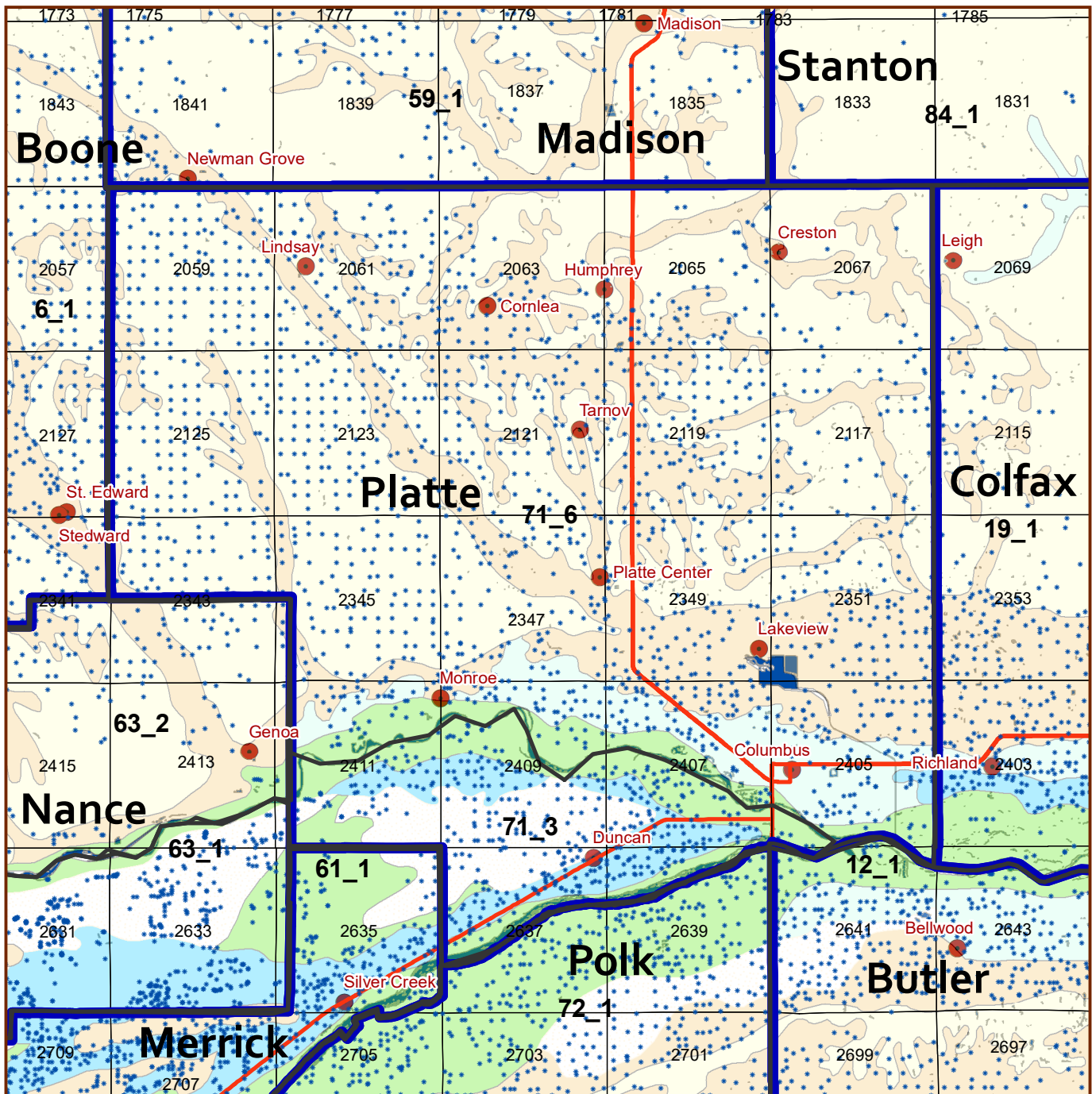
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	2	42.74	42.74	42.12	02.48	101.47	41.68	43.79	N/A	936,000	394,197
6	2	42.74	42.74	42.12	02.48	101.47	41.68	43.79	N/A	936,000	394,197
_____Grass_____											
County	1	74.24	74.24	74.24		100.00	74.24	74.24	N/A	202,000	149,957
3	1	74.24	74.24	74.24		100.00	74.24	74.24	N/A	202,000	149,957
_____ALL_____											
10/01/2021 To 09/30/2024	7	43.52	41.46	42.03	27.39	98.64	02.37	74.24	02.37 to 74.24	934,341	392,671

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Irrigated_____											
County	1	43.52	43.52	43.52		100.00	43.52	43.52	N/A	1,840,000	800,753
6	1	43.52	43.52	43.52		100.00	43.52	43.52	N/A	1,840,000	800,753
_____Dry_____											
County	2	42.74	42.74	42.12	02.48	101.47	41.68	43.79	N/A	936,000	394,197
6	2	42.74	42.74	42.12	02.48	101.47	41.68	43.79	N/A	936,000	394,197
_____Grass_____											
County	2	38.31	38.31	39.88	93.81	96.06	02.37	74.24	N/A	193,500	77,172
3	2	38.31	38.31	39.88	93.81	96.06	02.37	74.24	N/A	193,500	77,172
_____ALL_____											
10/01/2021 To 09/30/2024	7	43.52	41.46	42.03	27.39	98.64	02.37	74.24	02.37 to 74.24	934,341	392,671

PLATTE COUNTY



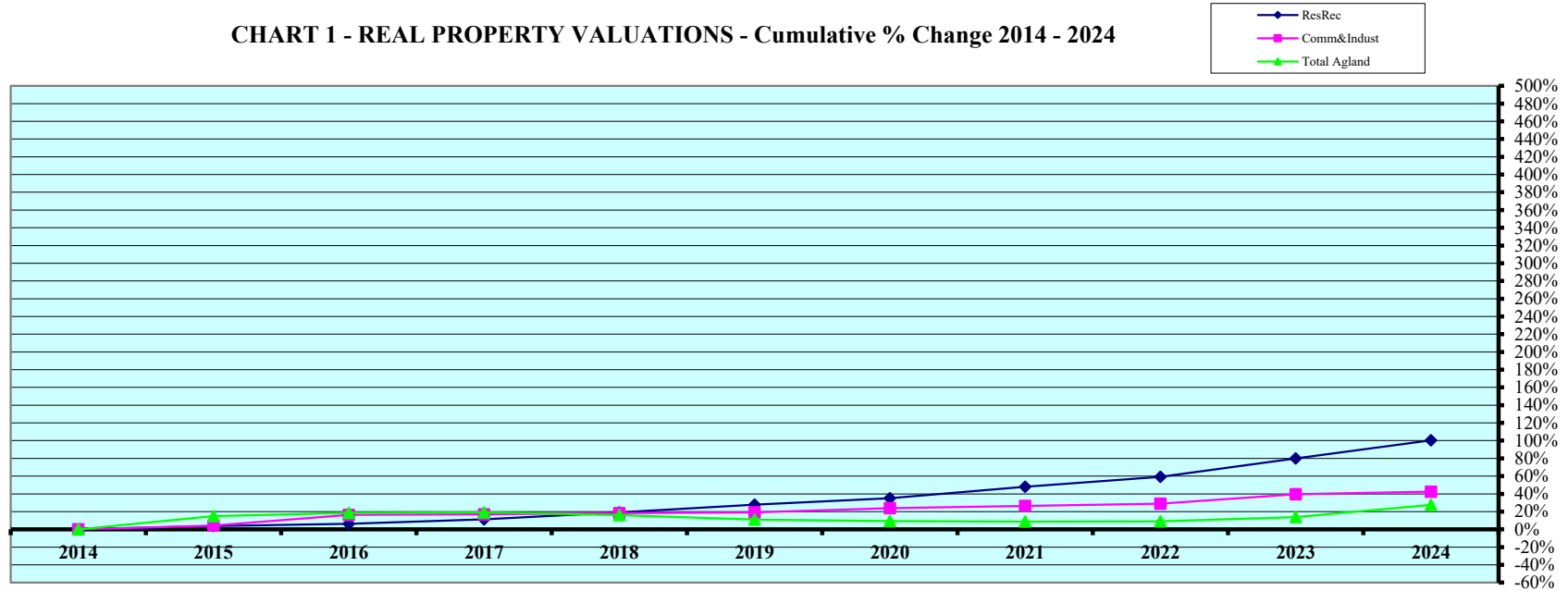
Legend

- 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 2014 - 2024



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
2014	1,370,000,922	-	-	-	619,037,295	-	-	-	2,008,208,965	-	-	-
2015	1,420,286,969	50,286,047	3.67%	3.67%	645,609,700	26,572,405	4.29%	4.29%	2,305,352,485	297,143,520	14.80%	14.80%
2016	1,455,511,084	35,224,115	2.48%	6.24%	720,582,270	74,972,570	11.61%	16.40%	2,383,414,785	78,062,300	3.39%	18.68%
2017	1,524,021,281	68,510,197	4.71%	11.24%	723,691,605	3,109,335	0.43%	16.91%	2,390,731,085	7,316,300	0.31%	19.05%
2018	1,632,815,143	108,793,862	7.14%	19.18%	731,363,060	7,671,455	1.06%	18.15%	2,332,097,430	-58,633,655	-2.45%	16.13%
2019	1,750,492,823	117,677,680	7.21%	27.77%	736,986,455	5,623,395	0.77%	19.05%	2,230,277,995	-101,819,435	-4.37%	11.06%
2020	1,850,671,538	100,178,715	5.72%	35.09%	767,634,650	30,648,195	4.16%	24.00%	2,194,900,330	-35,377,665	-1.59%	9.30%
2021	2,025,647,032	174,975,494	9.45%	47.86%	783,376,433	15,741,783	2.05%	26.55%	2,181,585,395	-13,314,935	-0.61%	8.63%
2022	2,182,752,471	157,105,439	7.76%	59.32%	798,103,238	14,726,805	1.88%	28.93%	2,191,854,870	10,269,475	0.47%	9.14%
2023	2,467,085,791	284,333,320	13.03%	80.08%	864,231,278	66,128,040	8.29%	39.61%	2,287,245,450	95,390,580	4.35%	13.89%
2024	2,744,839,765	277,753,974	11.26%	100.35%	882,237,018	18,005,740	2.08%	42.52%	2,562,279,235	275,033,785	12.02%	27.59%

Rate Annual %chg: Residential & Recreational **7.20%**

Commercial & Industrial **3.61%**

Agricultural Land **2.47%**

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

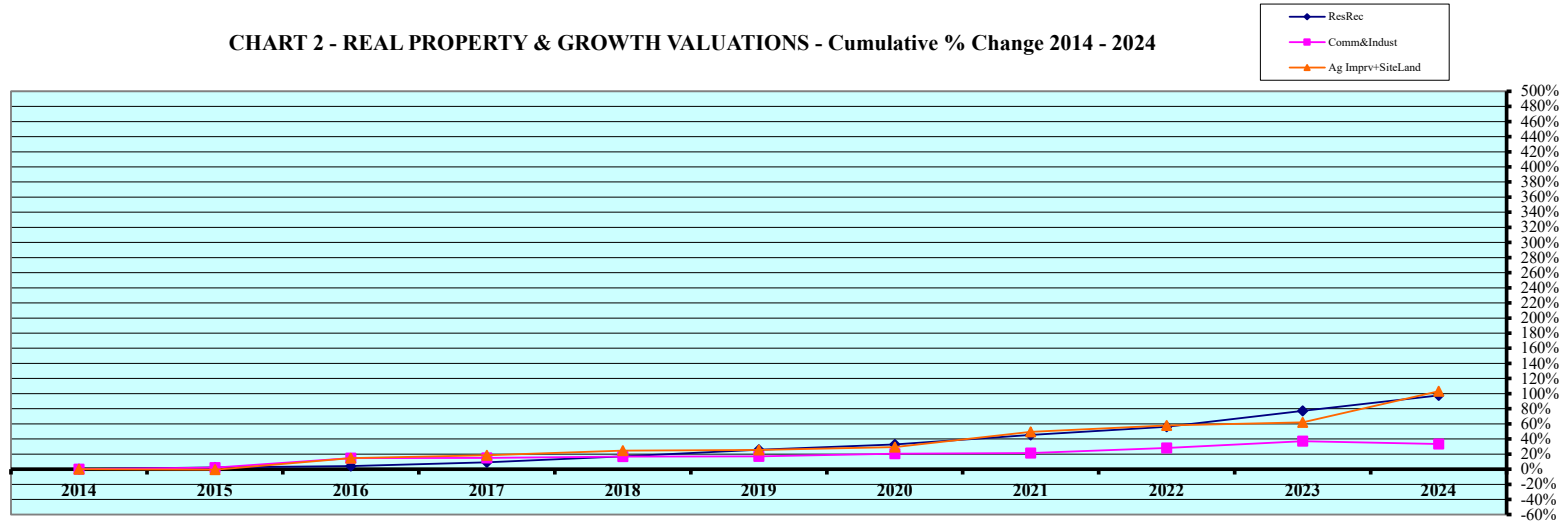
CHART 1

(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.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,370,000,922	28,941,880	2.11%	1,341,059,042	--	--	619,037,295	14,003,690	2.26%	605,033,605	--	--
2015	1,420,286,969	17,772,790	1.25%	1,402,514,179	2.37%	2.37%	645,609,700	13,883,380	2.15%	631,726,320	2.05%	2.05%
2016	1,455,511,084	27,608,023	1.90%	1,427,903,061	0.54%	4.23%	720,582,270	11,376,200	1.58%	709,206,070	9.85%	14.57%
2017	1,524,021,281	28,174,545	1.85%	1,495,846,736	2.77%	9.19%	723,691,605	11,982,455	1.66%	711,709,150	-1.23%	14.97%
2018	1,632,815,143	29,226,333	1.79%	1,603,588,810	5.22%	17.05%	731,363,060	9,721,665	1.33%	721,641,395	-0.28%	16.57%
2019	1,750,492,823	29,056,296	1.66%	1,721,436,527	5.43%	25.65%	736,986,455	12,110,655	1.64%	724,875,800	-0.89%	17.10%
2020	1,850,671,538	32,617,135	1.76%	1,818,054,403	3.86%	32.70%	767,634,650	21,331,275	2.78%	746,303,375	1.26%	20.56%
2021	2,025,647,032	34,527,015	1.70%	1,991,120,017	7.59%	45.34%	783,376,433	32,089,800	4.10%	751,286,633	-2.13%	21.36%
2022	2,182,752,471	43,661,660	2.00%	2,139,090,811	5.60%	56.14%	798,103,238	6,152,245	0.77%	791,950,993	1.09%	27.93%
2023	2,467,085,791	39,881,280	1.62%	2,427,204,511	11.20%	77.17%	864,231,278	16,055,290	1.86%	848,175,988	6.27%	37.02%
2024	2,744,839,765	37,737,521	1.37%	2,707,102,244	9.73%	97.60%	882,237,018	57,102,740	6.47%	825,134,278	-4.52%	33.29%
Rate Ann%chg	7.20%	Resid & Recreat w/o growth				5.43%	3.61%	C & I w/o growth				1.15%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2014	137,464,601	108,450,970	245,915,571	5,684,205	2.31%	240,231,366	--	--
2015	139,531,781	113,813,373	253,345,154	9,169,430	3.62%	244,175,724	-0.71%	-0.71%
2016	148,038,251	144,466,983	292,505,234	10,913,825	3.73%	281,591,409	11.15%	14.51%
2017	154,120,580	150,194,325	304,314,905	13,170,180	4.33%	291,144,725	-0.47%	18.39%
2018	161,874,470	148,963,785	310,838,255	4,831,135	1.55%	306,007,120	0.56%	24.44%
2019	161,753,670	153,215,580	314,969,250	6,248,835	1.98%	308,720,415	-0.68%	25.54%
2020	178,703,340	157,329,090	336,032,430	17,911,515	5.33%	318,120,915	1.00%	29.36%
2021	202,054,510	189,499,855	391,554,365	23,923,445	6.11%	367,630,920	9.40%	49.49%
2022	215,593,525	180,593,585	396,187,110	8,233,170	2.08%	387,953,940	-0.92%	57.76%
2023	218,143,780	191,639,090	409,782,870	11,387,880	2.78%	398,394,990	0.56%	62.00%
2024	276,596,145	227,660,659	504,256,804	4,845,620	0.96%	499,411,184	21.87%	103.08%
Rate Ann%chg	7.24%	7.70%	7.45%	Ag Imprv+Site w/o growth			4.18%	

(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; 2014 - 2024 CTL
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
Prepared as of 02/11/2025

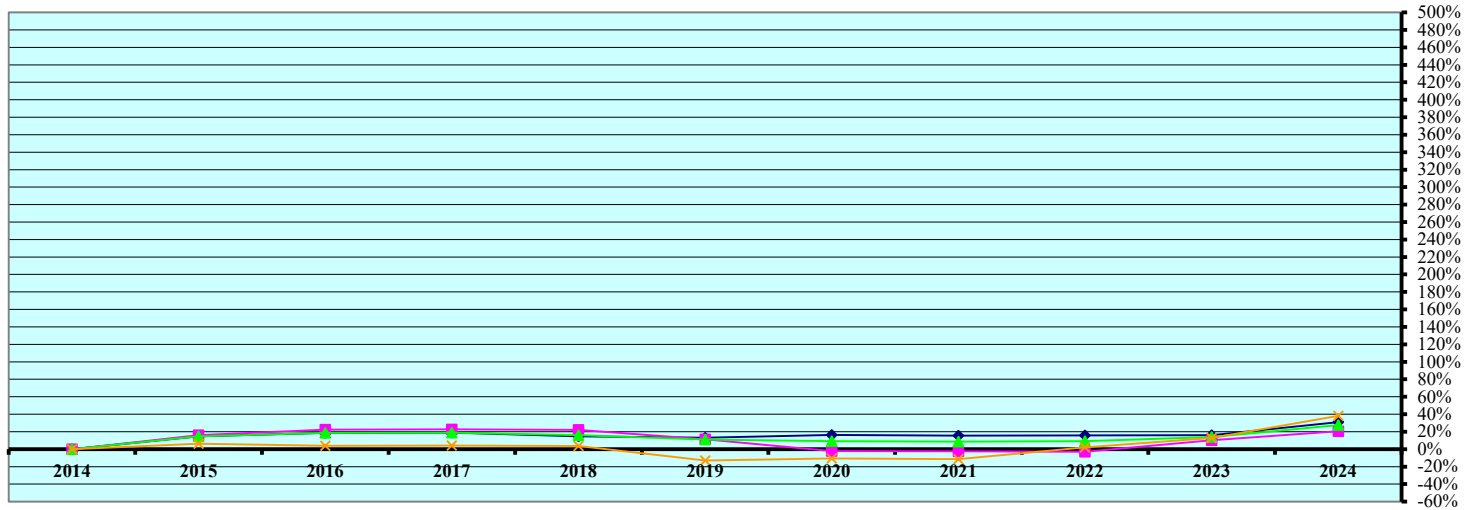
Cnty#
County

71
PLATTE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,288,976,030	-	-	-	632,420,835	-	-	-	74,011,405	-	-	-
2015	1,479,097,320	190,121,290	14.75%	14.75%	733,832,500	101,411,665	16.04%	16.04%	78,576,425	4,565,020	6.17%	6.17%
2016	1,529,991,850	50,894,530	3.44%	18.70%	773,667,980	39,835,480	5.43%	22.33%	76,831,145	-1,745,280	-2.22%	3.81%
2017	1,534,311,935	4,320,085	0.28%	19.03%	776,159,155	2,491,175	0.32%	22.73%	77,027,910	196,765	0.26%	4.08%
2018	1,480,033,630	-54,278,305	-3.54%	14.82%	772,057,035	-4,102,120	-0.53%	22.08%	76,793,380	-234,530	-0.30%	3.76%
2019	1,457,889,835	-22,143,795	-1.50%	13.10%	704,281,935	-67,775,100	-8.78%	11.36%	64,422,350	-12,371,030	-16.11%	-12.96%
2020	1,499,606,775	41,716,940	2.86%	16.34%	619,140,410	-85,141,525	-12.09%	-2.10%	66,120,565	1,698,215	2.64%	-10.66%
2021	1,489,388,535	-10,218,240	-0.68%	15.55%	616,687,885	-2,452,525	-0.40%	-2.49%	65,490,265	-630,300	-0.95%	-11.51%
2022	1,492,801,230	3,412,695	0.23%	15.81%	613,629,120	-3,058,765	-0.50%	-2.97%	75,435,175	9,944,910	15.19%	1.92%
2023	1,496,531,175	3,729,945	0.25%	16.10%	697,341,695	83,712,575	13.64%	10.27%	83,448,900	8,013,725	10.62%	12.75%
2024	1,687,701,695	191,170,520	12.77%	30.93%	762,091,530	64,749,835	9.29%	20.50%	102,231,270	18,782,370	22.51%	38.13%

Rate Ann.%chg: Irrigated **2.73%** Dryland **1.88%** Grassland **3.28%**

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
2014	257,350	-	-	-	12,543,345	-	-	-	2,008,208,965	-	-	-
2015	260,115	2,765	1.07%	1.07%	13,586,125	1,042,780	8.31%	8.31%	2,305,352,485	297,143,520	14.80%	14.80%
2016	40,450	-219,665	-84.45%	-84.28%	2,883,360	-10,702,765	-78.78%	-77.01%	2,383,414,785	78,062,300	3.39%	18.68%
2017	284,810	244,360	604.10%	10.67%	2,947,275	63,915	2.22%	-76.50%	2,390,731,085	7,316,300	0.31%	19.05%
2018	289,640	4,830	1.70%	12.55%	2,923,745	-23,530	-0.80%	-76.69%	2,332,097,430	-58,633,655	-2.45%	16.13%
2019	769,905	480,265	165.81%	199.17%	2,913,970	-9,775	-0.33%	-76.77%	2,230,277,995	-101,819,435	-4.37%	11.06%
2020	705,780	-64,125	-8.33%	174.25%	9,326,800	6,412,830	220.07%	-25.64%	2,194,900,330	-35,377,665	-1.59%	9.30%
2021	703,975	-1,805	-0.26%	173.55%	9,314,735	-12,065	-0.13%	-25.74%	2,181,585,395	-13,314,935	-0.61%	8.63%
2022	686,300	-17,675	-2.51%	166.68%	9,303,045	-11,690	-0.13%	-25.83%	2,191,854,870	10,269,475	0.47%	9.14%
2023	699,285	12,985	1.89%	171.73%	9,224,395	-78,650	-0.85%	-26.46%	2,287,245,450	95,390,580	4.35%	13.89%
2024	927,030	227,745	32.57%	260.22%	9,327,710	103,315	1.12%	-25.64%	2,562,279,235	275,033,785	12.02%	27.59%

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

Rate Ann.%chg: Total Agric Land **2.47%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	1,286,481,970	214,872	5,987			634,700,370	120,988	5,246			73,645,680	48,650	1,514		
2015	1,479,652,135	215,930	6,852	14.45%	14.45%	734,378,210	119,978	6,121	16.68%	16.68%	78,228,015	48,458	1,614	6.64%	6.64%
2016	1,529,181,700	213,546	7,161	4.50%	19.60%	774,732,080	121,566	6,373	4.12%	21.48%	76,802,945	48,839	1,573	-2.59%	3.88%
2017	1,534,760,420	213,283	7,196	0.49%	20.19%	776,594,610	121,314	6,402	0.45%	22.03%	76,998,235	49,098	1,568	-0.28%	3.60%
2018	1,480,379,190	213,530	6,933	-3.65%	15.80%	772,444,085	120,659	6,402	0.01%	22.03%	76,729,330	49,321	1,556	-0.80%	2.77%
2019	1,469,967,955	213,444	6,887	-0.66%	15.03%	707,520,070	120,274	5,883	-8.11%	12.14%	67,726,850	49,487	1,369	-12.03%	-9.59%
2020	1,500,360,815	213,135	7,039	2.22%	17.58%	619,663,950	119,152	5,201	-11.59%	-0.86%	65,816,535	46,481	1,416	3.46%	-6.46%
2021	1,489,240,750	213,107	6,988	-0.73%	16.72%	617,138,665	118,786	5,195	-0.10%	-0.96%	65,533,185	46,471	1,410	-0.41%	-6.84%
2022	1,490,957,855	213,358	6,988	0.00%	16.72%	614,912,565	118,389	5,194	-0.03%	-0.99%	75,488,395	46,299	1,630	15.62%	7.71%
2023	1,495,111,960	213,925	6,989	0.01%	16.73%	698,992,085	117,418	5,953	14.61%	13.48%	83,929,495	46,206	1,816	11.41%	19.99%
2024	1,687,722,985	213,080	7,921	13.33%	32.29%	762,611,600	118,686	6,425	7.94%	22.48%	102,317,715	47,506	2,154	18.57%	42.28%

Rate Annual %chg Average Value/Acre:

2.75%

1.85%

3.34%

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
2014	254,990	2,550	100			3,001,810	3,493	859			1,998,084,820	390,554	5,116		
2015	257,605	2,576	100	0.01%	0.01%	2,989,745	3,463	863	0.46%	0.46%	2,295,505,710	390,405	5,880	14.93%	14.93%
2016	274,645	2,746	100	0.01%	0.01%	2,887,835	3,370	857	-0.74%	-0.28%	2,383,879,205	390,068	6,111	3.94%	19.46%
2017	284,830	2,848	100	-0.01%	0.00%	2,955,125	3,474	851	-0.74%	-1.02%	2,391,593,220	390,018	6,132	0.34%	19.86%
2018	289,680	2,897	100	-0.01%	-0.01%	2,927,820	3,469	844	-0.78%	-1.79%	2,332,770,105	389,877	5,983	-2.42%	16.95%
2019	288,700	2,887	100	0.00%	-0.01%	2,939,215	3,465	848	0.52%	-1.28%	2,248,442,790	389,557	5,772	-3.54%	12.82%
2020	691,280	6,913	100	0.01%	0.00%	9,335,600	3,468	2,692	217.28%	213.23%	2,195,868,180	389,151	5,643	-2.24%	10.29%
2021	704,095	7,041	100	0.00%	0.00%	9,351,600	3,455	2,706	0.55%	214.95%	2,181,968,295	388,860	5,611	-0.56%	9.68%
2022	686,545	6,875	100	-0.12%	-0.12%	9,305,055	3,419	2,722	0.57%	216.75%	2,191,350,415	388,339	5,643	0.56%	10.30%
2023	699,715	7,007	100	-0.01%	-0.13%	9,204,400	3,430	2,683	-1.43%	212.24%	2,287,937,655	387,985	5,897	4.50%	15.26%
2024	915,995	4,580	200	100.27%	100.01%	9,330,200	3,591	2,599	-3.16%	202.39%	2,562,898,495	387,443	6,615	12.17%	29.30%

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PLATTE

Rate Annual %chg Average Value/Acre:

2.52%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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	414,649,714	48,620,676	103,654,945	2,734,701,115	600,805,888	281,431,130	10,138,650	2,562,279,235	276,596,145	227,660,659	188,785	7,260,726,942
cnty sectorvalue % of total value:		5.71%	0.67%	1.43%	37.66%	8.27%	3.88%	0.14%	35.29%	3.81%	3.14%	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	78,384,279	11,878,134	10,763,524	1,843,494,761	455,479,555	25,451,945	301,470	0	0	0	0	2,425,753,668
70.06%	%sector of county sector	18.90%	24.43%	10.38%	67.41%	75.81%	9.04%	2.97%					33.41%
	%sector of municipality	3.23%	0.49%	0.44%	76.00%	18.78%	1.05%	0.01%					100.00%
33	CORNLEA	1,132,953	0	0	2,359,180	1,046,170	0	0	0	0	0	0	4,538,303
0.10%	%sector of county sector	0.27%			0.09%	0.17%							0.06%
	%sector of municipality	24.96%			51.98%	23.05%							100.00%
181	CRESTON	370,080	2,027	694	12,302,930	2,609,375	0	0	7,465	0	0	0	15,292,571
0.53%	%sector of county sector	0.09%	0.00%	0.00%	0.45%	0.43%			0.00%				0.21%
	%sector of municipality	2.42%	0.01%	0.00%	80.45%	17.06%			0.05%				100.00%
392	DUNCAN	481,736	371,498	2,386,038	30,080,605	4,314,800	969,555	0	148,580	0	198,695	0	38,951,507
1.14%	%sector of county sector	0.12%	0.76%	2.30%	1.10%	0.72%	0.34%		0.01%		0.09%		0.54%
	%sector of municipality	1.24%	0.95%	6.13%	77.23%	11.08%	2.49%		0.38%		0.51%		100.00%
905	HUMPHREY	5,582,343	512,854	1,107,832	93,840,780	23,777,025	0	0	0	0	0	0	124,820,834
2.64%	%sector of county sector	1.35%	1.05%	1.07%	3.43%	3.96%							1.72%
	%sector of municipality	4.47%	0.41%	0.89%	75.18%	19.05%							100.00%
283	LINDSAY	13,008,704	197,207	19,726	22,266,300	9,648,790	5,039,560	0	0	0	0	0	50,180,287
0.83%	%sector of county sector	3.14%	0.41%	0.02%	0.81%	1.61%	1.79%						0.69%
	%sector of municipality	25.92%	0.39%	0.04%	44.37%	19.23%	10.04%						100.00%
296	MONROE	5,155,389	196,657	668,045	18,366,190	20,540,210	0	0	0	0	0	0	44,926,491
0.86%	%sector of county sector	1.24%	0.40%	0.64%	0.67%	3.42%							0.62%
	%sector of municipality	11.48%	0.44%	1.49%	40.88%	45.72%							100.00%
667	NEWMAN GROVE	9	4,123	356	617,450	0	0	0	0	0	0	0	621,938
1.94%	%sector of county sector	0.00%	0.01%	0.00%	0.02%								0.01%
	%sector of municipality	0.00%	0.66%	0.06%	99.28%								100.00%
333	PLATTE CENTER	310,189	130,665	675,550	22,704,565	1,984,085	0	0	0	0	33,420	0	25,838,474
0.97%	%sector of county sector	0.07%	0.27%	0.65%	0.83%	0.33%					0.01%		0.36%
	%sector of municipality	1.20%	0.51%	2.61%	87.87%	7.68%					0.13%		100.00%
52	TARNOV	2,816	21,691	195,430	2,676,855	135,460	0	0	16,160	0	1,125	0	3,049,537
0.15%	%sector of county sector	0.00%	0.04%	0.19%	0.10%	0.02%			0.00%		0.00%		0.04%
	%sector of municipality	0.09%	0.71%	6.41%	87.78%	4.44%			0.53%		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	104,428,499	13,314,856	15,817,195	2,048,709,624	519,535,473	31,461,060	301,470	172,205	0	233,240	0	2,733,973,620
79.22%	%all municip.sectors of cnty	25.18%	27.39%	15.26%	74.92%	86.47%	11.18%	2.97%	0.01%		0.10%		37.65%

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division

NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 20,448	Value : 7,281,627,228	Growth 75,144,720	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	752	20,871,245	323	16,429,530	941	21,653,920	2,016	58,954,695	
02. Res Improve Land	9,024	245,692,135	809	35,328,150	1,115	39,673,510	10,948	320,693,795	
03. Res Improvements	9,214	1,944,865,360	1,056	318,435,050	1,227	358,968,195	11,497	2,622,268,605	
04. Res Total	9,966	2,211,428,740	1,379	370,192,730	2,168	420,295,625	13,513	3,001,917,095	46,725,990
% of Res Total	73.75	73.67	10.20	12.33	16.04	14.00	66.08	41.23	62.18
05. Com UnImp Land	222	22,206,470	32	3,031,520	13	505,563	267	25,743,553	
06. Com Improve Land	1,031	105,735,925	92	11,683,840	48	4,296,815	1,171	121,716,580	
07. Com Improvements	1,048	402,199,610	102	48,587,200	61	29,076,745	1,211	479,863,555	
08. Com Total	1,270	530,142,005	134	63,302,560	74	33,879,123	1,478	627,323,688	19,425,510
% of Com Total	85.93	84.51	9.07	10.09	5.01	5.40	7.23	8.62	25.85
09. Ind UnImp Land	2	244,745	8	771,185	0	0	10	1,015,930	
10. Ind Improve Land	7	661,565	47	21,473,590	3	3,073,890	57	25,209,045	
11. Ind Improvements	7	31,404,125	47	213,383,485	3	20,025,755	57	264,813,365	
12. Ind Total	9	32,310,435	55	235,628,260	3	23,099,645	67	291,038,340	849,375
% of Ind Total	13.43	11.10	82.09	80.96	4.48	7.94	0.33	4.00	1.13
13. Rec UnImp Land	3	253,750	14	977,995	44	4,386,475	61	5,618,220	
14. Rec Improve Land	1	5,000	1	149,800	12	2,165,620	14	2,320,420	
15. Rec Improvements	1	285	1	6,000	15	2,112,920	17	2,119,205	
16. Rec Total	4	259,035	15	1,133,795	59	8,665,015	78	10,057,845	515
% of Rec Total	5.13	2.58	19.23	11.27	75.64	86.15	0.38	0.14	0.00
Res & Rec Total	9,970	2,211,687,775	1,394	371,326,525	2,227	428,960,640	13,591	3,011,974,940	46,726,505
% of Res & Rec Total	73.36	73.43	10.26	12.33	16.39	14.24	66.47	41.36	62.18
Com & Ind Total	1,279	562,452,440	189	298,930,820	77	56,978,768	1,545	918,362,028	20,274,885
% of Com & Ind Total	82.78	61.25	12.23	32.55	4.98	6.20	7.56	12.61	26.98
17. Taxable Total	11,249	2,774,140,215	1,583	670,257,345	2,304	485,939,408	15,136	3,930,336,968	67,001,390
% of Taxable Total	74.32	70.58	10.46	17.05	15.22	12.36	74.02	53.98	89.16

Schedule II : Tax Increment Financing (TIF)

	Urban				SubUrban		
	Records	Value Base	Value Excess		Records	Value Base	Value Excess
18. Residential	177	11,431,565	36,787,390		0	0	0
19. Commercial	170	108,300,820	153,745,110		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		177	11,431,565	36,787,390
19. Commercial	0	0	0		170	108,300,820	153,745,110
20. Industrial	0	0	0		1	37,080	12,480
21. Other	0	0	0		0	0	0
22. Total Sch II					348	119,769,465	190,544,980

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
Records	Records	Records	Records	Records
26. Exempt	443	88	180	711

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	396,785	138	56,627,775	3,615	2,037,297,410	3,756	2,094,321,970
28. Ag-Improved Land	0	0	72	34,692,565	1,417	760,075,665	1,489	794,768,230
29. Ag Improvements	0	0	76	15,994,800	1,479	446,016,475	1,555	462,011,275

30. Ag Total				5,311	3,351,101,475
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	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	13,899,590	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	20	18.33	137,475	
36. FarmSite Improv Land	0	0.00	0	58	122.29	917,175	
37. FarmSite Improvements	0	0.00	0	64	0.00	2,095,210	
38. FarmSite Total							
39. Road & Ditches	1	0.98	0	150	209.90	0	
40. Other- Non Ag Use	0	0.00	0	10	129.26	163,710	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	7	6.00	180,000	7	6.00	180,000	
32. HomeSite Improv Land	923	944.14	28,523,400	968	990.61	29,933,400	
33. HomeSite Improvements	945	0.00	253,731,886	993	0.00	267,631,476	3,131,900
34. HomeSite Total				1,000	996.61	297,744,876	
35. FarmSite UnImp Land	308	380.86	2,859,005	328	399.19	2,996,480	
36. FarmSite Improv Land	1,151	3,929.26	29,469,450	1,209	4,051.55	30,386,625	
37. FarmSite Improvements	1,308	0.00	192,284,589	1,372	0.00	194,379,799	5,011,430
38. FarmSite Total				1,700	4,450.74	227,762,904	
39. Road & Ditches	4,208	8,064.46	0	4,359	8,275.34	0	
40. Other- Non Ag Use	106	1,765.91	8,920,290	116	1,895.17	9,084,000	
41. Total Section VI				2,700	15,617.86	534,591,780	8,143,330

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	7,080
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	1,903.63	7,617,115	14	1,909.78	7,624,195

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	795.51	2,116,540
44. Market Value	0	0.00	0	6	795.51	2,788,100
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	91	9,415.67	29,298,225	97	10,211.18	31,414,765
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	3,007.97	12.13%	22,764,510	13.38%	7,568.06
46. 1A	3,662.65	14.77%	27,488,165	16.15%	7,504.99
47. 2A1	4,605.72	18.57%	33,204,930	19.51%	7,209.50
48. 2A	6,346.36	25.58%	44,650,055	26.24%	7,035.54
49. 3A1	1,740.32	7.02%	12,269,240	7.21%	7,049.99
50. 3A	1,224.50	4.94%	7,727,280	4.54%	6,310.56
51. 4A1	3,023.12	12.19%	16,324,845	9.59%	5,400.00
52. 4A	1,195.54	4.82%	5,738,610	3.37%	4,800.02
53. Total	24,806.18	100.00%	170,167,635	100.00%	6,859.89
Dry					
54. 1D1	272.12	12.75%	1,669,485	14.85%	6,135.11
55. 1D	311.38	14.59%	1,855,830	16.51%	5,960.02
56. 2D1	315.80	14.79%	1,782,770	15.86%	5,645.25
57. 2D	291.72	13.66%	1,617,585	14.39%	5,544.99
58. 3D1	558.51	26.16%	2,893,795	25.75%	5,181.28
59. 3D	90.28	4.23%	420,505	3.74%	4,657.79
60. 4D1	13.57	0.64%	53,740	0.48%	3,960.21
61. 4D	281.42	13.18%	945,565	8.41%	3,359.98
62. Total	2,134.80	100.00%	11,239,275	100.00%	5,264.79
Grass					
63. 1G1	8,985.56	53.53%	20,123,320	55.28%	2,239.52
64. 1G	807.31	4.81%	1,823,870	5.01%	2,259.19
65. 2G1	1,438.83	8.57%	3,237,130	8.89%	2,249.83
66. 2G	1.92	0.01%	3,545	0.01%	1,846.35
67. 3G1	5,295.60	31.55%	10,829,540	29.75%	2,045.01
68. 3G	14.41	0.09%	26,585	0.07%	1,844.90
69. 4G1	32.71	0.19%	60,085	0.17%	1,836.90
70. 4G	209.04	1.25%	300,380	0.83%	1,436.95
71. Total	16,785.38	100.00%	36,404,455	100.00%	2,168.82
Irrigated Total	24,806.18	53.80%	170,167,635	77.56%	6,859.89
Dry Total	2,134.80	4.63%	11,239,275	5.12%	5,264.79
Grass Total	16,785.38	36.40%	36,404,455	16.59%	2,168.82
72. Waste	1,635.02	3.55%	319,015	0.15%	195.11
73. Other	748.67	1.62%	1,271,425	0.58%	1,698.24
74. Exempt	176.02	0.38%	0	0.00%	0.00
75. Market Area Total	46,110.05	100.00%	219,401,805	100.00%	4,758.22

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	29,167.77	15.46%	310,042,080	18.56%	10,629.61
46. 1A	20,463.60	10.85%	210,364,930	12.59%	10,279.96
47. 2A1	25,751.49	13.65%	238,989,165	14.31%	9,280.60
48. 2A	40,357.02	21.39%	365,004,585	21.85%	9,044.39
49. 3A1	296.50	0.16%	2,475,790	0.15%	8,350.05
50. 3A	4,318.11	2.29%	34,040,815	2.04%	7,883.27
51. 4A1	49,584.64	26.28%	376,346,905	22.53%	7,589.99
52. 4A	18,708.78	9.92%	133,381,230	7.98%	7,129.34
53. Total	188,647.91	100.00%	1,670,645,500	100.00%	8,855.89
Dry					
54. 1D1	13,689.61	11.80%	118,076,780	14.18%	8,625.28
55. 1D	34,827.57	30.01%	281,580,345	33.82%	8,084.98
56. 2D1	12,455.55	10.73%	93,806,645	11.27%	7,531.31
57. 2D	1,683.80	1.45%	12,517,105	1.50%	7,433.84
58. 3D1	1,740.84	1.50%	12,320,830	1.48%	7,077.52
59. 3D	39,510.98	34.05%	262,825,710	31.57%	6,651.97
60. 4D1	631.60	0.54%	3,435,810	0.41%	5,439.85
61. 4D	11,503.70	9.91%	47,956,945	5.76%	4,168.83
62. Total	116,043.65	100.00%	832,520,170	100.00%	7,174.20
Grass					
63. 1G1	11,321.05	37.34%	30,721,840	36.04%	2,713.69
64. 1G	11,487.87	37.89%	34,057,945	39.95%	2,964.69
65. 2G1	4,244.69	14.00%	11,752,620	13.79%	2,768.78
66. 2G	2,603.49	8.59%	7,164,380	8.40%	2,751.84
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	2.96	0.01%	4,630	0.01%	1,564.19
69. 4G1	78.17	0.26%	191,540	0.22%	2,450.30
70. 4G	578.18	1.91%	1,361,355	1.60%	2,354.55
71. Total	30,316.41	100.00%	85,254,310	100.00%	2,812.15
Irrigated Total	188,647.91	55.29%	1,670,645,500	64.33%	8,855.89
Dry Total	116,043.65	34.01%	832,520,170	32.06%	7,174.20
Grass Total	30,316.41	8.89%	85,254,310	3.28%	2,812.15
72. Waste	3,371.67	0.99%	674,285	0.03%	199.99
73. Other	2,820.37	0.83%	8,013,625	0.31%	2,841.34
74. Exempt	4,467.27	1.31%	0	0.00%	0.00
75. Market Area Total	341,200.01	100.00%	2,597,107,890	100.00%	7,611.69

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	7,543.89	69,430,390	205,910.20	1,771,382,745	213,454.09	1,840,813,135
77. Dry Land	47.02	368,710	1,872.19	13,814,380	116,259.24	829,576,355	118,178.45	843,759,445
78. Grass	9.30	27,740	2,076.11	4,965,135	45,016.38	116,665,890	47,101.79	121,658,765
79. Waste	1.69	335	380.46	70,075	4,624.54	922,890	5,006.69	993,300
80. Other	0.00	0	151.14	412,000	3,417.90	8,873,050	3,569.04	9,285,050
81. Exempt	94.10	0	2,690.17	0	1,859.02	0	4,643.29	0
82. Total	58.01	396,785	12,023.79	88,691,980	375,228.26	2,727,420,930	387,310.06	2,816,509,695

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	213,454.09	55.11%	1,840,813,135	65.36%	8,623.93
Dry Land	118,178.45	30.51%	843,759,445	29.96%	7,139.71
Grass	47,101.79	12.16%	121,658,765	4.32%	2,582.89
Waste	5,006.69	1.29%	993,300	0.04%	198.39
Other	3,569.04	0.92%	9,285,050	0.33%	2,601.55
Exempt	4,643.29	1.20%	0	0.00%	0.00
Total	387,310.06	100.00%	2,816,509,695	100.00%	7,271.98

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	20	306,785	1,460	29,581,785	1,460	210,408,300	1,480	240,296,870	786,345
83.2 Columbus A-1	96	5,938,225	573	34,642,275	573	292,411,895	669	332,992,395	8,850,530
83.3 Columbus B	140	2,749,895	594	18,935,275	594	140,936,780	734	162,621,950	2,892,140
83.4 Columbus B-1	279	12,403,975	678	23,830,895	682	195,695,595	961	231,930,465	5,689,605
83.5 Columbus C	27	221,705	1,223	33,613,410	1,223	250,304,520	1,250	284,139,635	583,410
83.6 Columbus D	62	2,019,780	673	18,198,190	665	142,950,670	727	163,168,640	3,982,150
83.7 Columbus E	22	326,225	714	20,279,690	714	178,861,745	736	199,467,660	212,280
83.8 Columbus F	109	3,553,860	640	25,526,165	640	253,486,080	749	282,566,105	4,602,750
83.9 Columbus H	40	1,260,055	487	12,602,170	458	93,465,190	498	107,327,415	1,553,790
83.10 Columbus I	31	4,512,675	282	21,279,590	350	103,349,905	381	129,142,170	1,003,445
83.11 Columbus J	0	0	0	0	488	10,749,645	488	10,749,645	183,140
83.12 Columbus K	26	721,185	345	6,337,340	288	80,659,050	314	87,717,575	5,219,650
83.13 Columbus L	60	955,945	1,307	33,874,620	1,308	208,909,385	1,368	243,739,950	1,437,100
83.14 Comm1-col	1	7,350	2	367,500	2	871,915	3	1,246,765	0
83.15 Comm3-smtown/other	1	9,525	0	0	0	0	1	9,525	0
83.16 Humphrey D3	48	837,525	397	7,349,965	397	99,884,965	445	108,072,455	1,808,840
83.17 Nbhd 13 Smtown	137	1,868,275	756	9,300,950	762	114,631,185	899	125,800,410	2,191,105
83.18 Platte Acreage	921	21,392,615	818	25,552,980	894	243,618,610	1,815	290,564,205	5,363,160
83.19 Platte Center 12	1	14,250	3	52,925	3	533,240	4	600,415	366,550
83.20 Platte Cnty Farm	56	5,473,065	10	1,688,490	13	2,659,135	69	9,820,690	515
84 Residential Total	2,077	64,572,915	10,962	323,014,215	11,514	2,624,387,810	13,591	3,011,974,940	46,726,505

Schedule XII : Commercial 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>	
85.1	Columbus A	1	573,390	3	105,500	2	266,425	3	945,315	0
85.2	Comm1-col	180	21,834,408	864	107,280,125	874	393,909,110	1,054	523,023,643	12,360,785
85.3	Comm2-col Sd	36	2,968,415	105	30,383,575	109	246,330,045	145	279,682,035	478,475
85.4	Comm3-smtown/other	58	1,286,045	252	8,405,530	276	103,500,890	334	113,192,465	7,385,625
85.5	Comm4-other	1	75,000	1	177,140	1	53,775	2	305,915	0
85.6	Humphrey D3	0	0	1	5,000	1	248,720	1	253,720	0
85.7	Nbhd 13 Smtown	1	22,225	2	568,755	1	50,000	2	640,980	50,000
85.8	Platte Cnty Farm	0	0	0	0	4	317,955	4	317,955	0
86	Commercial Total	277	26,759,483	1,228	146,925,625	1,268	744,676,920	1,545	918,362,028	20,274,885

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	6,903.20	49.00%	16,113,610	51.73%	2,334.22
88. 1G	697.74	4.95%	1,582,870	5.08%	2,268.57
89. 2G1	1,278.68	9.08%	2,876,725	9.24%	2,249.76
90. 2G	1.91	0.01%	3,525	0.01%	1,845.55
91. 3G1	5,074.15	36.01%	10,376,675	33.31%	2,045.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.31	0.00%	310	0.00%	1,000.00
94. 4G	133.37	0.95%	195,385	0.63%	1,464.98
95. Total	14,089.36	100.00%	31,149,100	100.00%	2,210.82
CRP					
96. 1C1	298.13	58.99%	709,550	61.77%	2,380.00
97. 1C	14.66	2.90%	34,895	3.04%	2,380.29
98. 2C1	63.27	12.52%	142,370	12.39%	2,250.20
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	116.70	23.09%	238,650	20.78%	2,044.99
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	12.60	2.49%	23,250	2.02%	1,845.24
104. Total	505.36	100.00%	1,148,715	100.00%	2,273.06
Timber					
105. 1T1	1,784.23	81.45%	3,300,160	80.36%	1,849.63
106. 1T	94.91	4.33%	206,105	5.02%	2,171.58
107. 2T1	96.88	4.42%	218,035	5.31%	2,250.57
108. 2T	0.01	0.00%	20	0.00%	2,000.00
109. 3T1	104.75	4.78%	214,215	5.22%	2,045.01
110. 3T	14.41	0.66%	26,585	0.65%	1,844.90
111. 4T1	32.40	1.48%	59,775	1.46%	1,844.91
112. 4T	63.07	2.88%	81,745	1.99%	1,296.10
113. Total	2,190.66	100.00%	4,106,640	100.00%	1,874.61
Grass Total	14,089.36	83.94%	31,149,100	85.56%	2,210.82
CRP Total	505.36	3.01%	1,148,715	3.16%	2,273.06
Timber Total	2,190.66	13.05%	4,106,640	11.28%	1,874.61
114. Market Area Total	16,785.38	100.00%	36,404,455	100.00%	2,168.82

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	8,861.46	37.74%	25,051,185	37.45%	2,826.98
88. 1G	8,879.87	37.82%	26,203,500	39.18%	2,950.89
89. 2G1	3,534.51	15.05%	9,786,220	14.63%	2,768.76
90. 2G	1,732.14	7.38%	4,751,020	7.10%	2,742.86
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	51.16	0.22%	125,350	0.19%	2,450.16
94. 4G	418.93	1.78%	969,445	1.45%	2,314.10
95. Total	23,478.07	100.00%	66,886,720	100.00%	2,848.90
CRP					
96. 1C1	496.51	54.26%	1,438,660	54.21%	2,897.54
97. 1C	226.19	24.72%	683,420	25.75%	3,021.44
98. 2C1	122.58	13.40%	339,540	12.79%	2,769.95
99. 2C	66.99	7.32%	185,565	6.99%	2,770.04
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	2.72	0.30%	6,665	0.25%	2,450.37
104. Total	914.99	100.00%	2,653,850	100.00%	2,900.41
Timber					
105. 1T1	1,963.08	33.14%	4,231,995	26.93%	2,155.79
106. 1T	2,381.81	40.21%	7,171,025	45.64%	3,010.75
107. 2T1	587.60	9.92%	1,626,860	10.35%	2,768.65
108. 2T	804.36	13.58%	2,227,795	14.18%	2,769.65
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	2.96	0.05%	4,630	0.03%	1,564.19
111. 4T1	27.01	0.46%	66,190	0.42%	2,450.57
112. 4T	156.53	2.64%	385,245	2.45%	2,461.16
113. Total	5,923.35	100.00%	15,713,740	100.00%	2,652.85
Grass Total	23,478.07	77.44%	66,886,720	78.46%	2,848.90
CRP Total	914.99	3.02%	2,653,850	3.11%	2,900.41
Timber Total	5,923.35	19.54%	15,713,740	18.43%	2,652.85
114. Market Area Total	30,316.41	100.00%	85,254,310	100.00%	2,812.15

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

71 Platte

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,734,701,115	3,001,917,095	267,215,980	9.77%	46,725,990	8.06%
02. Recreational	10,138,650	10,057,845	-80,805	-0.80%	515	-0.80%
03. Ag-Homesite Land, Ag-Res Dwelling	276,596,145	297,744,876	21,148,731	7.65%	3,131,900	6.51%
04. Total Residential (sum lines 1-3)	3,021,435,910	3,309,719,816	288,283,906	9.54%	49,858,405	7.89%
05. Commercial	600,805,888	627,323,688	26,517,800	4.41%	19,425,510	1.18%
06. Industrial	281,431,130	291,038,340	9,607,210	3.41%	849,375	3.11%
07. Total Commercial (sum lines 5-6)	882,237,018	918,362,028	36,125,010	4.09%	20,274,885	1.80%
08. Ag-Farmsite Land, Outbuildings	218,712,169	227,762,904	9,050,735	4.14%	5,011,430	1.85%
09. Minerals	188,785	188,785	0	0.00	0	0.00%
10. Non Ag Use Land	8,948,490	9,084,000	135,510	1.51%		
11. Total Non-Agland (sum lines 8-10)	227,849,444	237,035,689	9,186,245	4.03%	5,011,430	1.83%
12. Irrigated	1,687,701,695	1,840,813,135	153,111,440	9.07%		
13. Dryland	762,091,530	843,759,445	81,667,915	10.72%		
14. Grassland	102,231,270	121,658,765	19,427,495	19.00%		
15. Wasteland	927,030	993,300	66,270	7.15%		
16. Other Agland	9,327,710	9,285,050	-42,660	-0.46%		
17. Total Agricultural Land	2,562,279,235	2,816,509,695	254,230,460	9.92%		
18. Total Value of all Real Property (Locally Assessed)	6,693,801,607	7,281,627,228	587,825,621	8.78%	75,144,720	7.66%

2025 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:
	Five
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:
	\$569,445
7.	Adopted budget, or granted budget if different from above:
	\$569,445 – 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:
	\$50,000
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:
	\$50,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500
12.	Amount of last year's assessor's budget not used:
	\$31,049.58

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?
	New aerials flown in the fall of 2024

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, Lindsey 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. Lindsey is unknown

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 4/24 for ADM, 11 parcels
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

2025 Residential Assessment Survey for Platte County

1.	Valuation data collection done by:
	County Assessor and Assistant
2.	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.
3.	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.
4.	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.
5.	Describe the methodology used to determine the residential lot values?
	Valued by square foot primarily with values derived from vacant lot sales.
6.	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.
7.	Are there form 191 applications on file?
	Yes.
8.	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.

2025 Commercial Assessment Survey for Platte County

1.	Valuation data collection done by:
	County Assessor and Staff
2.	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.
2a.	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.
3.	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.
4.	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.
5.	Describe the methodology used to determine the commercial lot values.
	Vacant lot sales are analyzed to establish land values.

2025 Agricultural Assessment Survey for Platte County

1.	Valuation data collection done by:
	Staff
2.	Describe the process used to determine and monitor market areas.
	The county monitors sales activity throughout the county to determine if measureable differences exist.
3.	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.
4.	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.
5.	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.
6.	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.
6a.	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.
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	105
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Need more info.
	<u>If your county recognizes a special value, please answer the following</u>
7c.	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.
7d.	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.
7e.	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 2024 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Value	Value Base
Residential	13358	65.56%	40.59%	2,741,235,323
Commercial	1465	7.19%	9.7%	653,792,093
Industrial	67	.33%	4.17%	281,431,130
Recreational	79	.39%	.15%	10,399,165
Agricultural	5308	26.05%	45.40%	3,065,949,414
Special Value	97	.48%	.3%	28,637,385
TOTAL	20374			6,781,444,510

Agricultural land-taxable acres 387,443

New Property: For assessment year 2024 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
1 Fulltime Clerk

1 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, Clerk 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 2024:

Property Class	Median	COD	PRD
Residential	95	13.04	102.09
Commercial	96	18.97	113.86
Agricultural Land	74	19.26	105.11

Assessment Actions Planned for Assessment Year 2025:

Residential

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

Commercial

Sales review of Commercial and Industrial. Pickup work. ADM, ADM Alliance Nutrition

Agricultural

Sales review on land sales & Pickup work. Fly aerial oblique and ortho imagery.

Assessment Actions Planned for Assessment Year 2026:

Residential

Sales Review of all neighborhoods and pickup work. Revalue A, C, Small Towns

Commercial

Sale Review of Commercial and Industrial. Pickup work. All Co-Ops and mix mills, and Apartments.

Agricultural

Pickup work & Sales review of land sales. Acreage review (obliques)

Assessment Actions Planned for Assessment Year 2027:

Residential

Sales review of all neighborhoods & pickup work. Revalue E, F, H
Pickup Work

Commercial

Sales Review & Pickup work. Columbus Industrial

Agricultural

Pick up work & Sales review of land sales.