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**DEPARTMENT OF REVENUE**

**2026 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**PLATTE COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 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,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Kari Urkoski, Platte County Assessor

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## Introduction

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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.

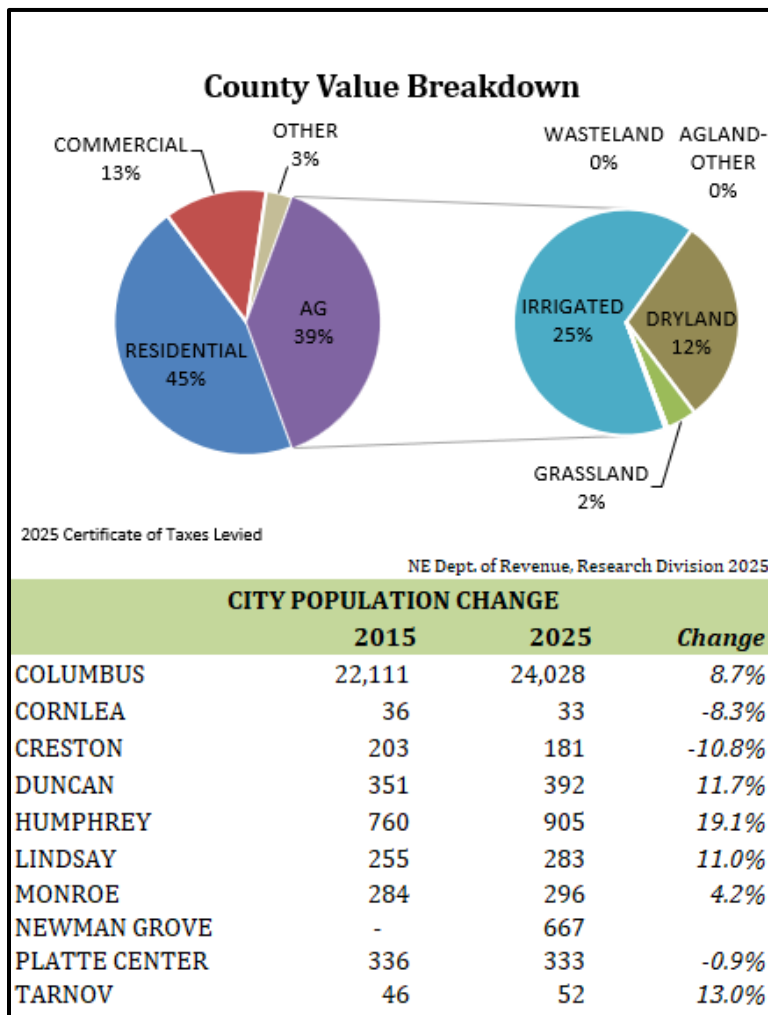
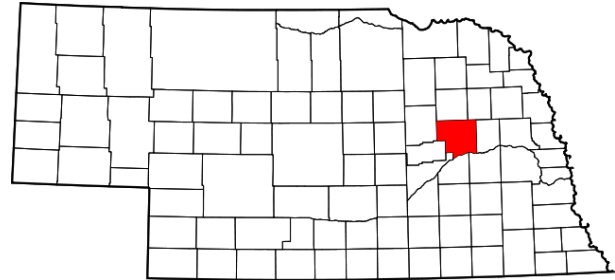
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 35,499 residents, a 4% population increase over the 2020 U.S. Census.<sup>1</sup> The report indicates that 72% of county housing is owner occupied and 90% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$261,961.<sup>2</sup>



The majority of the commercial properties in Platte County are located in and around Columbus, the county seat. The latest information from the U.S. Census Bureau states there are 1,033 employer establishments with a total employment figure of 15,808. This represents a 2% decrease in total employment from 2022-2023.<sup>1</sup>

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).

<sup>1</sup> *QuickFacts Platte County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/plattecountynebraska>

<sup>2</sup> *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

## 2026 Residential Correlation for Platte County

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### *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.

Sales qualification and verification processes were examined. The percentage of sales used is above the statewide average. Further review of the disqualified sales supports that all arm's-length transactions have been made available for measurement purposes.

The Platte County Assessor uses 15 valuation groups for the residential class. The City of Columbus is the largest populated area and county seat. The county assessor has assigned valuation groups based on the characteristics, such as age, quality, and condition within Columbus. This includes Valuation Groups 1 through 12. Valuation Group 13 is defined as the small towns and villages. Valuation Group 15 is Humphrey, and acreage is Valuation Group 19. The six-year inspection and review cycle is up to date. This includes physical inspections, GIS imagery, and oblique photography. A written valuation methodology is on file in the office as well as with the Division.

## 2026 Residential Correlation for Platte County

2026 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"	2026*	2024	2026*	2026*	Lots increased 40%; 16 Additions adjusted -15% to 20%
2	Neighborhood "A-1"	2024	2024	2024	2023	Increased 8% to 25% to 16 additions
3	Neighborhood "B"	2024	2024	2024	2022	Review w/pictures; Increased 15% to 30% to 6 additions
4	Neighborhood "B-1"	2024	2024	2025	2025	Increased 13 to 18% to 3 additions
5	Neighborhood "C"	2024	2024	2021	2026*	Review w/pictures all parcels; Increased -10% to 30% to 10 additions
6	Neighborhood "D"	2024	2024	2024	2024	Increased 5-30% on 5 additions
7	Neighborhood "E"	2024	2024	2024	2022	Increased 5-20% on 15 additions
8	Neighborhood "F"	2024	2024	2021	2022	Increased 5-20% on 10 additions
9	Neighborhood "H"	2024	2024	2025	2022	Increased 5-20% on 8 additions
10	Neighborhood "I"	2024	2024	2024	2025	No additional adjustments
11	Neighborhood "K"	2020	2024	2024	2024	Market Adjustments -5% to 15% on 9 additions
12	Neighborhood "L"	2026*	2024	2026*	2025	Lots increased 40%; Houses adjusted 10% to -30% based on style and sizes over 2000 square feet
13	Small Towns Cornlea, Oconee and Tarnov	2024	2024	2025-2026*	2026*	Reappraisal, Monroe increase 17% and lot values, Duncan increased 30% on all except 4 additions, Platte Center decreased 12%, Lindsay had 1 addition increase 25% and another increase 43%, all had review and
15	Humphrey	2024	2024	2020	2024	Increased 5% to 30% on 8 additions
19	Acreages	2024	2024	2026*	2026*	Reappraisal, Homesite increased to \$15,000, 1 story increased 20%; 1 1/2 Story increased 5% and mobile homes/manufactured homes increased 55%
Additional comments: All pick-up work completed.						
* = assessment action for current year						

### *Description of Analysis*

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

All valuation groups have measures of central tendency within the acceptable range and qualitative statistics that support assessment uniformity. Valuation Groups 11 and 9 have a low COD but given that those valuation groups represent neighborhoods in Columbus, the population is expected to be more homogenous, and a low COD is not a concern.

Based on the review of assessment actions, the county assessor appears to be over stratifying sales to make adjustments by subdivision, which is not practical given the size of the county, and presents the possibility of leaving subdivisions without sales behind when the market changes

## 2026 Residential Correlation for Platte County

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significantly. There is no evidence that this has occurred in Platte County, but the office is encouraged to stratify parcels more broadly and utilize models that account for locational market valuation and can be applied to a population of parcels systematically

The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and the sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP							
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	
1	95	97.83	100.12	97.66	14.70	102.52	
2	29	95.80	95.54	95.29	06.56	100.26	
3	58	97.33	98.00	98.12	07.75	99.88	
4	32	94.88	98.09	97.84	14.71	100.26	
5	108	96.58	96.44	96.32	11.07	100.12	
6	62	95.98	96.27	96.46	07.89	99.80	
7	70	96.34	98.08	98.27	09.66	99.81	
8	72	96.49	96.80	96.81	04.53	99.99	
9	33	95.47	94.91	94.82	05.98	100.09	
10	13	93.15	94.40	95.50	13.67	98.85	
11	70	95.89	96.91	96.62	04.60	100.30	
12	112	96.68	97.49	97.05	11.98	100.45	
13	43	96.22	100.43	96.98	13.98	103.56	
15	24	96.63	99.68	99.26	12.32	100.42	
19	25	93.36	93.19	93.84	13.53	99.31	
____ ALL ____	846	96.31	97.43	96.81	10.05	100.64	

### *Level of Value*

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

# 2026 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 sales at a rate above the statewide average. Further review of the disqualified sales supports the fact that all arm's-length sales have been made available for measurement purposes.

There are three valuation groups for the commercial class. Valuation Group 1 is Columbus, the largest town. Valuation Group 2 is all parcels in close proximity to, but outside the Columbus city limits. Valuation Group 3 is all small towns and rural parcels.

The six-year inspection and review processes are examined and is up to date. New pictures and a comparison of property characteristics are reviewed with the property record card.

2026 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	2024	2026*	2021-2022	Increased lot values downtown 10% to 30%
2	Close to Columbus but outside city	2022	2024	2022	2022	
3	All small town parcels and rural	2022	2024	2024	2024	
<u>Additional comments:</u> All pick-up work completed. Apartments, feed mills, mix mills, and agricultural cooperatives were reappraised.						
* = assessment action for current year						

## *Description of Analysis*

The analysis of the statistical profile of the commercial class indicates that the median and mean measures of central tendency are within the acceptable range. The COD is within the IAAO acceptable range, and the PRD is high. The high PRD comes from the valuation groups outside of Columbus that are affecting the overall statistics, however, the sample is not regressive and is impacted by outliers.

The 2026 County Abstract of Assessment for the Real Property Form 45, Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates the sales file did change at a higher rate than the abstract. However, multi-family properties were appraised for this year and heavily accounted for the change in the sales file.

## 2026 Commercial Correlation for Platte County

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### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales 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 in Platte County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	55	94.31	90.91	89.57	16.89	101.50
2	7	96.60	92.15	74.19	11.92	124.21
3	15	93.75	101.88	87.04	36.06	117.05
____ALL____	77	94.31	93.16	88.27	20.20	105.54

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Platte County is 94%.

## 2026 Agricultural Correlation for Platte County

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### *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 examined. The county assessor qualified sales below the statewide average. A large portion of non-qualified sales are reflective of family transactions, splits, and partial interests.

There are two market areas identified in Platte County. The areas are defined geographically utilizing sold parcels to establish the boundaries. Market Area 3 is predominantly irrigated cropland with little grassland and tends to have sandier soil compared to the rest of the county. The area is defined as the region between the Loup and Platte Rivers. Market area 6 is the remainder of the county north of the Loup River.

The six-year inspection and review cycle is examined and is up to date. Land use is reviewed using aerial imagery. The Conservation Reserve Program (CRP) acres are identified. The intensive use of chicken barns and feedlots has been identified.

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 and \$5,000 per acre. Sales from the uninfluenced portion of the county are analyzed to develop grassland special values.

2026 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	2026*	Review & Oblique Imagery
AB DW	Agricultural dwellings	2021	2024	2024	2026*	Review & Oblique Imagery
<u>Additional comments:</u> All pick-up work completed.						
* = assessment action for current year						

## 2026 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	
6	Majority of agricultural area	2023	Increased 3D 10%, Increased 4D1 & 4D 15%, Increased grassland 10%
Additional comments: All pick-up work completed.			
* = assessment action for current year			

### *Description of Analysis*

The statistical sample for the agricultural class includes 57 qualified sales. The overall measures of central tendency are all within the acceptable range. The COD is within the IAAO standard range, indicating the data used for measurement is reliable.

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

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

A comparison of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

Platte County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains seven sales with a median at the midpoint of the acceptable range. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

### *Equalization and Quality of Assessment*

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

## 2026 Agricultural Correlation for Platte County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	20	69.88	69.97	68.42	08.57	102.27
3	1	67.65	67.65	67.65	00.00	100.00
6	19	69.91	70.09	68.44	08.85	102.41
<u>Dry</u>						
County	20	71.85	79.11	77.09	20.54	102.62
6	20	71.85	79.11	77.09	20.54	102.62
<u>Grass</u>						
County	5	71.85	70.77	66.57	30.98	106.31
3	4	64.60	70.50	65.76	43.08	107.21
6	1	71.85	71.85	71.85	00.00	100.00
<u>ALL</u>	57	70.56	74.71	71.07	18.62	105.12

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Platte County is 71%.

### *Special Value*

A review of agricultural land values in Platte County in areas 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 71%.

### *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 47%.

### *Special Valuation Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)*

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 similar to 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 Platte County is 47%.

## 2026 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
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>47</b>	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, 2026.



\_\_\_\_\_  
Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Platte County

### Residential Real Property - Current

Number of Sales	846	Median	96.31
Total Sales Price	\$248,087,248	Mean	97.43
Total Adj. Sales Price	\$248,087,248	Wgt. Mean	96.81
Total Assessed Value	\$240,170,480	Average Assessed Value of the Base	\$233,536
Avg. Adj. Sales Price	\$293,247	Avg. Assessed Value	\$283,889

### Confidence Interval - Current

95% Median C.I	95.67 to 97.00
95% Wgt. Mean C.I	95.98 to 97.63
95% Mean C.I	96.42 to 98.44
% of Value of the Class of all Real Property Value in the County	41.92
% of Records Sold in the Study Period	6.18
% of Value Sold in the Study Period	7.51

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	859	97	96.56
2024	1,013	95	95.32
2023	1,143	95	95.37
2022	1,109	95	94.78

## 2026 Commission Summary for Platte County

### Commercial Real Property - Current

Number of Sales	77	Median	94.31
Total Sales Price	\$68,005,170	Mean	93.16
Total Adj. Sales Price	\$68,005,170	Wgt. Mean	88.27
Total Assessed Value	\$60,026,080	Average Assessed Value of the Base	\$638,662
Avg. Adj. Sales Price	\$883,184	Avg. Assessed Value	\$779,559

### Confidence Interval - Current

95% Median C.I	91.20 to 97.48
95% Wgt. Mean C.I	81.07 to 95.46
95% Mean C.I	87.10 to 99.22
% of Value of the Class of all Real Property Value in the County	12.92
% of Records Sold in the Study Period	4.99
% of Value Sold in the Study Period	6.10

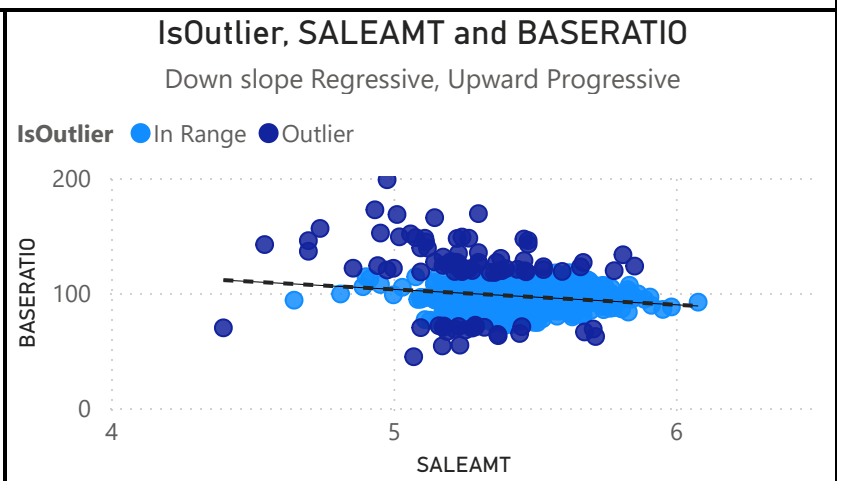
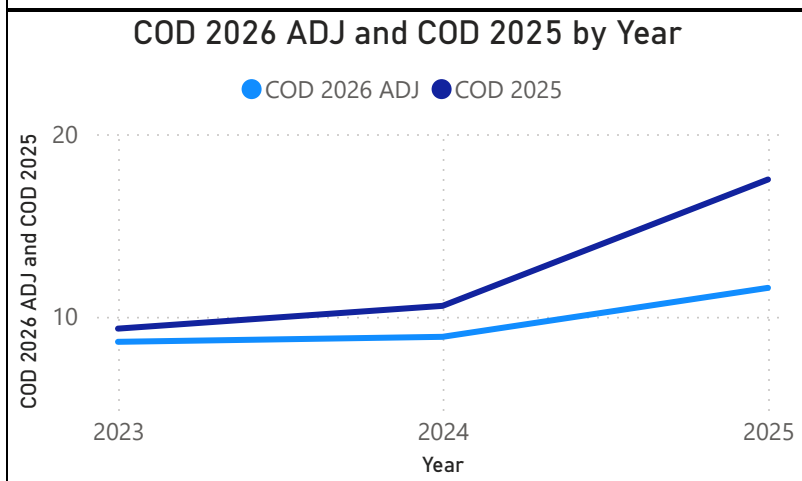
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	100	95	94.55
2024	110	96	96.17
2023	111	97	97.16
2022	89	97	97.16

# Platte Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	95	97.83	88.15	10.99%	100.12	93.15	7.48%	97.66	89.90	8.63%
2	29	95.80	93.81	2.12%	95.54	90.72	5.31%	95.29	90.18	5.68%
3	58	97.32	94.70	2.77%	98.00	94.97	3.19%	98.12	95.50	2.74%
4	32	94.87	92.82	2.21%	98.09	90.25	8.68%	97.84	90.02	8.68%
5	108	96.58	94.15	2.59%	96.44	92.26	4.53%	96.32	92.35	4.30%
6	62	95.98	92.98	3.22%	96.27	91.10	5.67%	96.46	90.04	7.13%
7	70	96.33	92.97	3.62%	98.08	94.92	3.33%	98.27	95.08	3.36%
8	72	96.49	95.16	1.40%	96.80	94.17	2.79%	96.81	93.81	3.20%
9	33	95.47	91.88	3.90%	94.91	89.10	6.51%	94.82	88.68	6.93%
10	13	93.15	93.15	0.00%	94.40	95.39	-1.03%	95.50	96.91	-1.46%
11	70	95.89	94.95	0.99%	96.91	93.76	3.36%	96.62	92.71	4.23%
12	112	96.67	85.89	12.55%	97.49	89.10	9.41%	97.05	87.93	10.37%
13	43	96.22	81.75	17.70%	100.43	89.42	12.32%	96.98	83.08	16.73%
15	24	96.62	88.65	9.00%	99.68	92.95	7.24%	99.26	93.03	6.69%
19	25	93.36	79.54	17.37%	93.19	80.65	15.54%	93.84	82.79	13.34%
<b>Total</b>	<b>846</b>	<b>96.31</b>	<b>92.32</b>	<b>4.32%</b>	<b>97.43</b>	<b>91.86</b>	<b>6.07%</b>	<b>96.81</b>	<b>91.21</b>	<b>6.14%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	95	14.70	18.46	-20.37%	102.52	103.62	-1.06%	68.59	40.89	67.76%	172.34	246.39	-30.05%
2	29	6.56	8.64	-24.06%	100.26	100.61	-0.35%	79.84	69.28	15.25%	119.41	116.09	2.86%
3	58	7.75	10.26	-24.46%	99.88	99.45	0.44%	77.67	64.70	20.04%	139.08	139.08	0.00%
4	32	14.71	16.47	-10.64%	100.26	100.25	0.00%	44.58	12.88	246.24%	169.02	149.61	12.97%
5	108	11.07	12.00	-7.72%	100.12	99.91	0.21%	54.66	55.17	-0.92%	165.51	156.69	5.63%
6	62	7.89	11.30	-30.21%	99.80	101.18	-1.36%	67.90	16.40	314.10%	147.64	147.64	0.00%
7	70	9.66	11.20	-13.73%	99.81	99.83	-0.02%	74.33	64.35	15.51%	146.93	146.93	0.00%
8	72	4.52	7.37	-38.60%	99.99	100.38	-0.39%	77.67	12.07	543.20%	112.12	112.12	0.00%
9	33	5.98	9.94	-39.83%	100.09	100.48	-0.39%	74.45	48.73	52.79%	111.35	111.19	0.14%
10	13	13.66	14.79	-7.61%	98.86	98.43	0.44%	70.12	70.12	0.00%	117.94	123.42	-4.45%
11	70	4.60	8.45	-45.63%	100.29	101.14	-0.84%	74.43	32.98	125.70%	148.66	148.66	0.00%
12	112	11.98	15.07	-20.49%	100.45	101.33	-0.87%	53.98	53.36	1.16%	168.26	193.29	-12.95%
13	43	13.97	23.72	-41.09%	103.56	107.63	-3.78%	70.71	33.38	111.82%	198.49	207.00	-4.11%
15	24	12.32	17.61	-30.06%	100.43	99.91	0.51%	70.15	55.50	26.41%	148.20	154.05	-3.80%
19	25	13.53	18.22	-25.74%	99.31	97.42	1.94%	62.17	52.00	19.55%	133.25	122.45	8.82%
<b>Total</b>	<b>846</b>	<b>10.05</b>	<b>13.42</b>	<b>-25.12%</b>	<b>100.64</b>	<b>100.71</b>	<b>-0.07%</b>	<b>44.58</b>	<b>12.07</b>	<b>269.24%</b>	<b>198.49</b>	<b>246.39</b>	<b>-19.44%</b>



**71 Platte  
RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 846  
 Total Sales Price : 248,087,248  
 Total Adj. Sales Price : 248,087,248  
 Total Assessed Value : 240,170,480  
 Avg. Adj. Sales Price : 293,247  
 Avg. Assessed Value : 283,889

MEDIAN : 96  
 WGT. MEAN : 97  
 MEAN : 97  
 COD : 10.05  
 PRD : 100.64

COV : 15.32  
 STD : 14.93  
 Avg. Abs. Dev : 09.68  
 MAX Sales Ratio : 198.49  
 MIN Sales Ratio : 44.58

95% Median C.I. : 95.67 to 97.00  
 95% Wgt. Mean C.I. : 95.98 to 97.63  
 95% Mean C.I. : 96.42 to 98.44

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	93	98.47	99.95	99.37	08.62	100.58	66.59	169.02	97.02 to 99.63	276,827	275,080
01-JAN-24 To 31-MAR-24	73	99.38	102.72	101.87	10.95	100.83	54.66	151.40	96.31 to 105.14	308,264	314,017
01-APR-24 To 30-JUN-24	132	96.53	96.47	95.95	08.53	100.54	66.12	168.26	94.75 to 97.28	293,835	281,934
01-JUL-24 To 30-SEP-24	100	96.63	96.08	96.41	08.37	99.66	69.89	135.10	94.74 to 98.68	304,308	293,394
01-OCT-24 To 31-DEC-24	92	95.96	96.95	95.81	07.94	101.19	74.11	136.29	94.99 to 97.35	297,603	285,145
01-JAN-25 To 31-MAR-25	81	93.35	94.52	93.77	11.96	100.80	62.17	165.51	91.13 to 94.90	253,109	237,330
01-APR-25 To 30-JUN-25	163	96.30	98.70	97.36	11.67	101.38	64.04	198.49	94.47 to 97.73	307,859	299,738
01-JUL-25 To 30-SEP-25	112	93.98	94.87	94.58	10.81	100.31	44.58	152.13	92.64 to 96.78	290,712	274,963
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	398	97.28	98.33	97.95	09.07	100.39	54.66	169.02	96.59 to 98.16	295,139	289,096
01-OCT-24 To 30-SEP-25	448	95.21	96.63	95.78	10.82	100.89	44.58	198.49	94.46 to 96.05	291,567	279,264
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	397	96.71	97.63	97.15	08.89	100.49	54.66	168.26	95.90 to 97.34	300,000	291,464
<u>ALL</u>	846	96.31	97.43	96.81	10.05	100.64	44.58	198.49	95.67 to 97.00	293,247	283,889

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	95	97.83	100.12	97.66	14.70	102.52	68.59	172.34	94.42 to 99.15	186,481	182,113
2	29	95.80	95.54	95.29	06.56	100.26	79.84	119.41	91.19 to 98.62	628,004	598,448
3	58	97.33	98.00	98.12	07.75	99.88	77.67	139.08	94.43 to 99.63	288,609	283,169
4	32	94.88	98.09	97.84	14.71	100.26	44.58	169.02	88.23 to 102.10	370,124	362,115
5	108	96.58	96.44	96.32	11.07	100.12	54.66	165.51	94.69 to 98.07	251,364	242,112
6	62	95.98	96.27	96.46	07.89	99.80	67.90	147.64	93.35 to 97.35	279,424	269,536
7	70	96.34	98.08	98.27	09.66	99.81	74.33	146.93	93.22 to 99.25	309,567	304,213
8	72	96.49	96.80	96.81	04.53	99.99	77.67	112.12	95.63 to 97.90	450,039	435,689
9	33	95.47	94.91	94.82	05.98	100.09	74.45	111.35	91.91 to 96.87	292,200	277,070
10	13	93.15	94.40	95.50	13.67	98.85	70.12	117.94	79.23 to 110.23	330,885	315,980
11	70	95.89	96.91	96.62	04.60	100.30	74.43	148.66	94.83 to 97.28	311,834	301,308
12	112	96.68	97.49	97.05	11.98	100.45	53.98	168.26	94.03 to 99.98	207,013	200,901
13	43	96.22	100.43	96.98	13.98	103.56	70.71	198.49	94.00 to 98.50	208,638	202,332
15	24	96.63	99.68	99.26	12.32	100.42	70.15	148.20	89.45 to 100.55	297,179	294,977
19	25	93.36	93.19	93.84	13.53	99.31	62.17	133.25	83.63 to 99.90	398,820	374,245
<u>ALL</u>	846	96.31	97.43	96.81	10.05	100.64	44.58	198.49	95.67 to 97.00	293,247	283,889

**71 Platte  
RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 846  
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 Total Adj. Sales Price : 248,087,248  
 Total Assessed Value : 240,170,480  
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 Avg. Assessed Value : 283,889

MEDIAN : 96  
 WGT. MEAN : 97  
 MEAN : 97  
 COD : 10.05  
 PRD : 100.64

COV : 15.32  
 STD : 14.93  
 Avg. Abs. Dev : 09.68  
 MAX Sales Ratio : 198.49  
 MIN Sales Ratio : 44.58

95% Median C.I. : 95.67 to 97.00  
 95% Wgt. Mean C.I. : 95.98 to 97.63  
 95% Mean C.I. : 96.42 to 98.44

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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	846	96.31	97.43	96.81	10.05	100.64	44.58	198.49	95.67 to 97.00	293,247	283,889
06											
07											
<u>ALL</u>	846	96.31	97.43	96.81	10.05	100.64	44.58	198.49	95.67 to 97.00	293,247	283,889

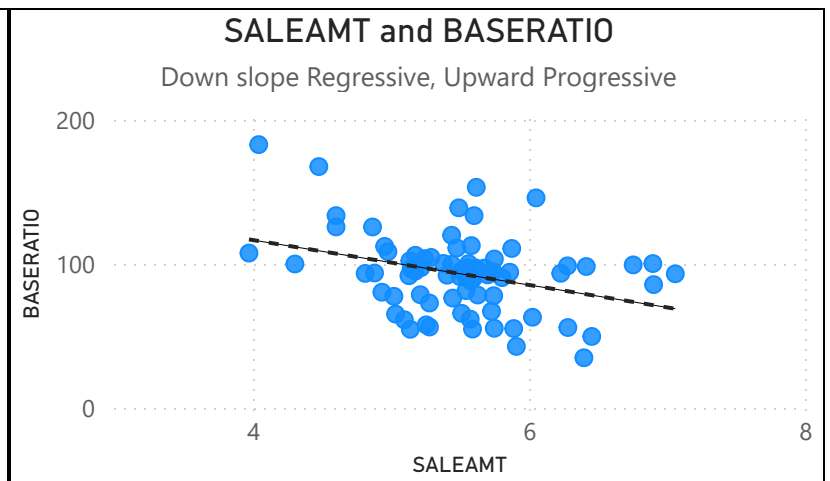
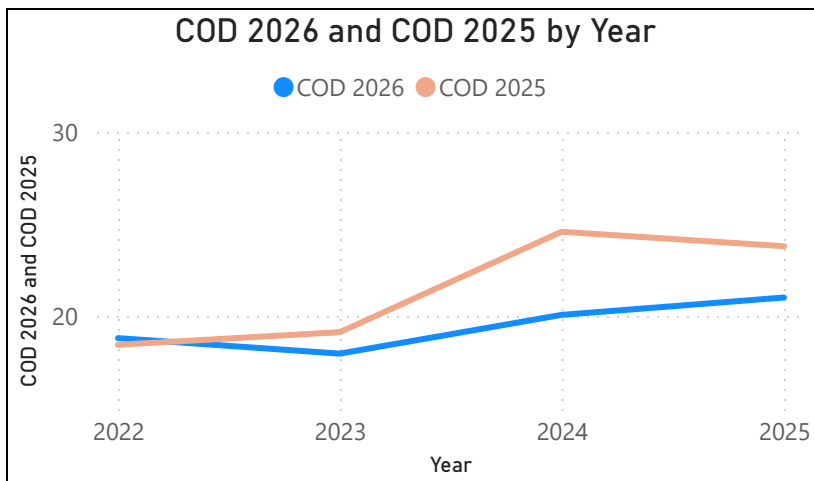
**SALE PRICE \***

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	1	69.70	69.70	69.70	00.00	100.00	69.70	69.70	N/A	25,000	17,425
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	846	96.31	97.43	96.81	10.05	100.64	44.58	198.49	95.67 to 97.00	293,247	283,889
Greater Than 14,999	846	96.31	97.43	96.81	10.05	100.64	44.58	198.49	95.67 to 97.00	293,247	283,889
Greater Than 29,999	845	96.31	97.46	96.81	10.03	100.67	44.58	198.49	95.71 to 97.00	293,565	284,205
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	69.70	69.70	69.70	00.00	100.00	69.70	69.70	N/A	25,000	17,425
30,000 TO 59,999	5	142.11	134.76	135.71	10.08	99.30	93.75	156.14	N/A	46,900	63,649
60,000 TO 99,999	11	120.01	129.71	131.48	17.41	98.65	99.15	198.49	105.46 to 172.34	83,773	110,140
100,000 TO 149,999	36	100.31	107.51	106.30	24.13	101.14	44.58	168.26	94.42 to 118.32	129,826	138,009
150,000 TO 249,999	286	95.25	96.04	95.84	11.34	100.21	54.66	169.02	94.43 to 96.93	203,227	194,782
250,000 TO 499,999	451	96.34	96.52	96.75	07.45	99.76	64.80	146.93	95.61 to 97.06	330,353	319,606
500,000 TO 999,999	55	96.22	96.31	96.40	06.93	99.91	62.17	133.25	94.72 to 97.90	616,735	594,553
1,000,000 +	1	92.03	92.03	92.03	00.00	100.00	92.03	92.03	N/A	1,200,000	1,104,400
<u>ALL</u>	846	96.31	97.43	96.81	10.05	100.64	44.58	198.49	95.67 to 97.00	293,247	283,889

# Platte Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	55	94.31	85.50	10.30%	90.91	81.79	11.15%	89.57	74.81	19.72%
2	7	96.60	91.61	5.45%	92.15	89.18	3.34%	74.19	73.02	1.60%
3	15	93.75	93.75	0.00%	101.88	101.88	0.00%	87.04	87.04	0.00%
<b>Total</b>	<b>77</b>	<b>94.31</b>	<b>88.79</b>	<b>6.21%</b>	<b>93.16</b>	<b>86.37</b>	<b>7.85%</b>	<b>88.27</b>	<b>75.03</b>	<b>17.64%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	55	16.89	19.91	-15.14%	101.50	109.32	11.15%	34.88	34.88	0.00%	145.92	133.59	9.23%
2	7	11.91	13.72	-13.17%	124.22	122.12	3.34%	49.69	49.69	0.00%	110.79	110.79	0.00%
3	15	36.06	36.06	0.00%	117.05	117.05	0.00%	54.66	54.66	0.00%	182.91	182.91	0.00%
<b>Total</b>	<b>77</b>	<b>20.20</b>	<b>22.83</b>	<b>-11.52%</b>	<b>105.54</b>	<b>115.11</b>	<b>7.85%</b>	<b>34.88</b>	<b>34.88</b>	<b>0.00%</b>	<b>182.91</b>	<b>182.91</b>	<b>0.00%</b>



**71 Platte  
COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 77  
 Total Sales Price : 68,005,170  
 Total Adj. Sales Price : 68,005,170  
 Total Assessed Value : 60,026,080  
 Avg. Adj. Sales Price : 883,184  
 Avg. Assessed Value : 779,559

MEDIAN : 94  
 WGT. MEAN : 88  
 MEAN : 93  
 COD : 20.20  
 PRD : 105.54

COV : 29.10  
 STD : 27.11  
 Avg. Abs. Dev : 19.05  
 MAX Sales Ratio : 182.91  
 MIN Sales Ratio : 34.88

95% Median C.I. : 91.20 to 97.48  
 95% Wgt. Mean C.I. : 81.07 to 95.46  
 95% Mean C.I. : 87.10 to 99.22

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	6	107.42	105.49	116.22	18.80	90.77	54.81	145.92	54.81 to 145.92	437,500	508,471	
01-JAN-23 To 31-MAR-23	3	92.21	92.64	97.29	14.42	95.22	72.91	112.81	N/A	275,667	268,193	
01-APR-23 To 30-JUN-23	8	95.47	86.48	62.24	18.64	138.95	34.88	110.79	34.88 to 110.79	811,250	504,950	
01-JUL-23 To 30-SEP-23	3	103.48	101.61	102.39	04.45	99.24	93.75	107.59	N/A	215,483	220,637	
01-OCT-23 To 31-DEC-23	6	98.96	110.48	99.05	22.90	111.54	80.40	167.65	80.40 to 167.65	131,917	130,670	
01-JAN-24 To 31-MAR-24	7	93.19	102.38	89.12	21.64	114.88	63.02	182.91	63.02 to 182.91	3,095,581	2,758,751	
01-APR-24 To 30-JUN-24	9	77.99	85.49	82.55	20.34	103.56	54.66	125.74	65.77 to 100.39	260,322	214,904	
01-JUL-24 To 30-SEP-24	11	78.46	79.83	70.41	28.55	113.38	42.75	133.60	55.16 to 112.22	461,625	325,045	
01-OCT-24 To 31-DEC-24	9	95.00	96.22	96.82	11.67	99.38	57.75	133.59	90.19 to 104.57	422,374	408,952	
01-JAN-25 To 31-MAR-25	2	71.59	71.59	71.25	13.83	100.48	61.69	81.49	N/A	362,500	258,285	
01-APR-25 To 30-JUN-25	7	98.72	99.41	105.95	27.05	93.83	61.28	153.26	61.28 to 153.26	470,857	498,884	
01-JUL-25 To 30-SEP-25	6	96.75	88.92	92.20	10.75	96.44	49.69	100.30	49.69 to 100.30	3,285,500	3,029,154	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	20	98.87	95.38	80.81	17.24	118.03	34.88	145.92	92.21 to 108.60	529,423	427,846	
01-OCT-23 To 30-SEP-24	33	91.85	91.73	85.69	23.20	107.05	42.75	182.91	77.99 to 96.60	905,495	775,906	
01-OCT-24 To 30-SEP-25	24	95.11	93.27	93.93	17.53	99.30	49.69	153.26	81.49 to 99.75	1,147,307	1,077,677	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	20	95.62	96.87	71.85	17.96	134.82	34.88	167.65	91.20 to 107.59	437,748	314,506	
01-JAN-24 To 31-DEC-24	36	93.37	89.73	86.65	20.06	103.55	42.75	182.91	77.99 to 96.60	913,645	791,707	
<u>ALL</u>	77	94.31	93.16	88.27	20.20	105.54	34.88	182.91	91.20 to 97.48	883,184	779,559	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	55	94.31	90.91	89.57	16.89	101.50	34.88	145.92	90.53 to 97.48	1,101,484	986,547	
2	7	96.60	92.15	74.19	11.92	124.21	49.69	110.79	49.69 to 110.79	773,014	573,479	
3	15	93.75	101.88	87.04	36.06	117.05	54.66	182.91	61.69 to 133.60	134,165	116,775	
<u>ALL</u>	77	94.31	93.16	88.27	20.20	105.54	34.88	182.91	91.20 to 97.48	883,184	779,559	

**71 Platte  
COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 77  
 Total Sales Price : 68,005,170  
 Total Adj. Sales Price : 68,005,170  
 Total Assessed Value : 60,026,080  
 Avg. Adj. Sales Price : 883,184  
 Avg. Assessed Value : 779,559

MEDIAN : 94  
 WGT. MEAN : 88  
 MEAN : 93  
 COD : 20.20  
 PRD : 105.54

COV : 29.10  
 STD : 27.11  
 Avg. Abs. Dev : 19.05  
 MAX Sales Ratio : 182.91  
 MIN Sales Ratio : 34.88

95% Median C.I. : 91.20 to 97.48  
 95% Wgt. Mean C.I. : 81.07 to 95.46  
 95% Mean C.I. : 87.10 to 99.22

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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	1	99.75	99.75	99.75	00.00	100.00	99.75	99.75	N/A	275,000	274,315
03	75	94.08	92.84	87.97	20.47	105.54	34.88	182.91	90.64 to 97.40	893,069	785,611
04	1	110.79	110.79	110.79	00.00	100.00	110.79	110.79	N/A	750,000	830,950
<u>ALL</u>	<u>77</u>	<u>94.31</u>	<u>93.16</u>	<u>88.27</u>	<u>20.20</u>	<u>105.54</u>	<u>34.88</u>	<u>182.91</u>	<u>91.20 to 97.48</u>	<u>883,184</u>	<u>779,559</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	145.25	145.25	148.30	25.93	97.94	107.59	182.91	N/A	10,175	15,090
Less Than 30,000	3	107.59	130.17	124.29	25.69	104.73	100.00	182.91	N/A	13,490	16,767
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	77	94.31	93.16	88.27	20.20	105.54	34.88	182.91	91.20 to 97.48	883,184	779,559
Greater Than 14,999	75	94.08	91.77	88.25	19.33	103.99	34.88	167.65	90.64 to 97.40	906,464	799,945
Greater Than 29,999	74	93.92	91.66	88.25	19.55	103.86	34.88	167.65	90.64 to 97.23	918,442	810,484
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	145.25	145.25	148.30	25.93	97.94	107.59	182.91	N/A	10,175	15,090
15,000 TO 29,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	20,120	20,120
30,000 TO 59,999	3	133.60	142.33	140.03	10.46	101.64	125.74	167.65	N/A	36,667	51,343
60,000 TO 99,999	6	101.18	102.36	102.51	13.00	99.85	80.40	125.71	80.40 to 125.71	80,917	82,952
100,000 TO 149,999	7	77.57	78.48	79.19	20.18	99.10	54.66	102.23	54.66 to 102.23	126,857	100,454
150,000 TO 249,999	10	96.24	87.28	87.11	15.75	100.20	56.25	106.06	57.75 to 104.57	179,790	156,622
250,000 TO 499,999	24	94.65	96.75	96.77	17.24	99.98	54.81	153.26	88.24 to 100.25	353,464	342,055
500,000 TO 999,999	12	91.48	81.58	80.52	18.32	101.32	42.75	110.79	55.37 to 94.66	623,306	501,873
1,000,000 TO 1,999,999	5	93.55	91.42	88.92	26.88	102.81	55.88	145.92	N/A	1,539,500	1,368,855
2,000,000 TO 4,999,999	3	49.69	60.95	60.92	42.52	100.05	34.88	98.27	N/A	2,650,000	1,614,397
5,000,000 TO 9,999,999	3	99.39	95.13	94.65	04.90	100.51	85.70	100.30	N/A	7,196,000	6,810,932
10,000,000 +	1	93.19	93.19	93.19	00.00	100.00	93.19	93.19	N/A	11,485,000	10,702,590
<u>ALL</u>	<u>77</u>	<u>94.31</u>	<u>93.16</u>	<u>88.27</u>	<u>20.20</u>	<u>105.54</u>	<u>34.88</u>	<u>182.91</u>	<u>91.20 to 97.48</u>	<u>883,184</u>	<u>779,559</u>

**71 Platte  
COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**  
Qualified  
Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 77  
Total Sales Price : 68,005,170  
Total Adj. Sales Price : 68,005,170  
Total Assessed Value : 60,026,080  
Avg. Adj. Sales Price : 883,184  
Avg. Assessed Value : 779,559

MEDIAN : 94  
WGT. MEAN : 88  
MEAN : 93  
COD : 20.20  
PRD : 105.54

COV : 29.10  
STD : 27.11  
Avg. Abs. Dev : 19.05  
MAX Sales Ratio : 182.91  
MIN Sales Ratio : 34.88

95% Median C.I. : 91.20 to 97.48  
95% Wgt. Mean C.I. : 81.07 to 95.46  
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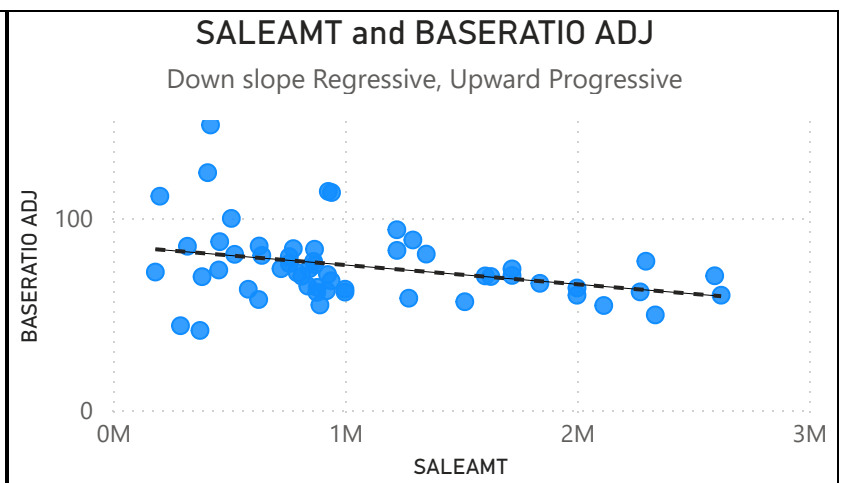
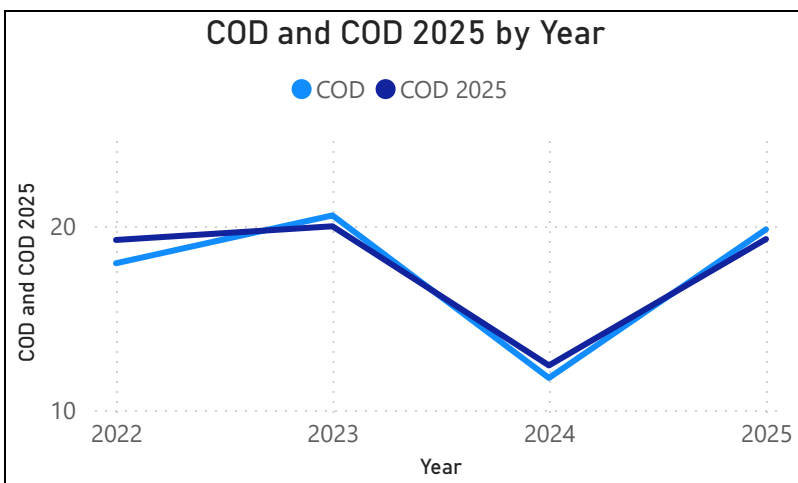
**OCCUPANCY CODE**

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	2	85.94	85.94	92.98	08.45	92.43	78.68	93.19	N/A	5,824,000	5,415,420
306	1	65.19	65.19	65.19	00.00	100.00	65.19	65.19	N/A	108,000	70,410
328	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	150,000	142,500
340	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	20,120	20,120
341	1	94.66	94.66	94.66	00.00	100.00	94.66	94.66	N/A	550,000	520,650
343	1	98.27	98.27	98.27	00.00	100.00	98.27	98.27	N/A	2,600,000	2,555,000
344	8	95.80	95.08	84.50	21.92	112.52	63.02	133.59	63.02 to 133.59	357,113	301,748
349	1	90.53	90.53	90.53	00.00	100.00	90.53	90.53	N/A	637,500	577,125
350	3	90.19	87.60	89.74	04.37	97.62	80.40	92.21	N/A	245,333	220,172
352	11	98.72	100.04	100.94	10.25	99.11	78.46	145.92	88.24 to 111.15	1,887,807	1,905,481
353	10	97.36	96.70	79.41	30.84	121.77	55.37	182.91	57.75 to 125.71	218,510	173,520
384	1	167.65	167.65	167.65	00.00	100.00	167.65	167.65	N/A	30,000	50,295
406	15	96.60	100.53	95.13	21.15	105.68	42.75	153.26	91.85 to 112.81	365,800	347,969
410	1	85.70	85.70	85.70	00.00	100.00	85.70	85.70	N/A	8,000,000	6,855,695
419	3	55.88	69.48	60.60	25.20	114.65	55.16	97.40	N/A	1,015,833	615,630
423	1	103.69	103.69	103.69	00.00	100.00	103.69	103.69	N/A	175,000	181,455
442	4	85.52	83.57	79.60	20.42	104.99	54.66	108.60	N/A	100,750	80,200
470	1	81.49	81.49	81.49	00.00	100.00	81.49	81.49	N/A	350,000	285,220
494	1	100.25	100.25	100.25	00.00	100.00	100.25	100.25	N/A	365,000	365,925
499	1	67.11	67.11	67.11	00.00	100.00	67.11	67.11	N/A	535,000	359,055
528	7	92.43	81.70	60.59	19.26	134.84	49.69	106.06	49.69 to 106.06	613,439	371,699
841	1	103.48	103.48	103.48	00.00	100.00	103.48	103.48	N/A	561,100	580,600
<u>ALL</u>	<u>77</u>	94.31	93.16	88.27	20.20	105.54	34.88	182.91	91.20 to 97.48	883,184	779,559

# Platte Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
3	8	77.93	77.93	0.00%	78.31	78.31	0.00%	74.93	74.93	0.00%
6	48	70.79	69.87	1.31%	74.25	72.30	2.70%	70.74	69.14	2.32%
<b>Total</b>	<b>56</b>	<b>71.02</b>	<b>70.24</b>	<b>1.11%</b>	<b>74.83</b>	<b>73.16</b>	<b>2.29%</b>	<b>71.11</b>	<b>69.65</b>	<b>2.10%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
3	8	32.38	32.38	-0.00%	104.50	104.50	0.00%
6	48	16.02	16.31	-1.76%	104.97	104.58	0.37%
<b>Total</b>	<b>56</b>	<b>18.76</b>	<b>19.07</b>	<b>-1.62%</b>	<b>105.24</b>	<b>105.04</b>	<b>0.19%</b>



**71 Platte**  
**AGRICULTURAL LAND**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 57  
Total Sales Price : 60,588,396  
Total Adj. Sales Price : 60,588,396  
Total Assessed Value : 43,058,880  
Avg. Adj. Sales Price : 1,062,954  
Avg. Assessed Value : 755,419

MEDIAN : 71  
WGT. MEAN : 71  
MEAN : 75  
COD : 18.62  
PRD : 105.12

COV : 25.74  
STD : 19.23  
Avg. Abs. Dev : 13.14  
MAX Sales Ratio : 148.46  
MIN Sales Ratio : 41.44

95% Median C.I. : 67.31 to 76.31  
95% Wgt. Mean C.I. : 67.05 to 75.08  
95% Mean C.I. : 69.72 to 79.70

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	13	63.86	71.50	69.61	17.01	102.72	54.71	113.86	61.41 to 87.68	1,028,282	715,815	
01-JAN-23 To 31-MAR-23	5	65.98	61.95	59.69	09.68	103.79	49.53	70.56	N/A	1,511,768	902,443	
01-APR-23 To 30-JUN-23	3	69.43	80.83	76.04	25.68	106.30	59.78	113.27	N/A	1,108,667	843,082	
01-JUL-23 To 30-SEP-23	2	82.96	82.96	84.07	06.75	98.68	77.36	88.56	N/A	1,078,605	906,798	
01-OCT-23 To 31-DEC-23	8	83.59	92.49	86.49	17.71	106.94	71.48	148.46	71.48 to 148.46	657,319	568,506	
01-JAN-24 To 31-MAR-24	7	72.93	68.59	69.68	11.38	98.44	41.44	85.41	41.44 to 85.41	584,775	407,449	
01-APR-24 To 30-JUN-24	1	54.43	54.43	54.43	00.00	100.00	54.43	54.43	N/A	2,115,380	1,151,470	
01-JUL-24 To 30-SEP-24	3	75.56	72.51	70.59	11.25	102.72	58.23	83.73	N/A	1,004,150	708,780	
01-OCT-24 To 31-DEC-24	7	80.51	79.62	79.32	06.30	100.38	69.70	93.89	69.70 to 93.89	1,224,351	971,111	
01-JAN-25 To 31-MAR-25	4	61.35	72.55	65.74	33.76	110.36	43.90	123.62	N/A	975,789	641,521	
01-APR-25 To 30-JUN-25	1	61.52	61.52	61.52	00.00	100.00	61.52	61.52	N/A	2,272,200	1,397,770	
01-JUL-25 To 30-SEP-25	3	69.84	69.82	69.83	00.27	99.99	69.53	70.09	N/A	1,651,022	1,152,865	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	23	65.98	71.64	68.77	17.73	104.17	49.53	113.86	62.11 to 70.56	1,148,248	789,594	
01-OCT-23 To 30-SEP-24	19	75.56	78.53	73.74	18.03	106.50	41.44	148.46	71.48 to 84.05	762,095	562,000	
01-OCT-24 To 30-SEP-25	15	70.09	74.57	72.19	16.56	103.30	43.90	123.62	62.90 to 81.08	1,313,258	948,015	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	18	76.84	81.01	73.24	20.58	110.61	49.53	148.46	67.31 to 85.29	1,016,700	744,617	
01-JAN-24 To 31-DEC-24	18	73.61	72.75	72.66	11.74	100.12	41.44	93.89	69.70 to 81.08	988,428	718,207	
<u>ALL</u>	57	70.56	74.71	71.07	18.62	105.12	41.44	148.46	67.31 to 76.31	1,062,954	755,419	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
3	9	70.56	77.12	74.06	32.24	104.13	41.44	123.62	43.90 to 111.35	664,212	491,912	
6	48	70.79	74.25	70.74	16.02	104.96	49.53	148.46	65.98 to 76.31	1,137,719	804,826	
<u>ALL</u>	57	70.56	74.71	71.07	18.62	105.12	41.44	148.46	67.31 to 76.31	1,062,954	755,419	

**71 Platte**  
**AGRICULTURAL LAND**

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 Avg. Abs. Dev : 13.14  
 MAX Sales Ratio : 148.46  
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 95% Wgt. Mean C.I. : 67.05 to 75.08  
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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
<b>Irrigated</b>											
County	1	71.48	71.48	71.48	00.00	100.00	71.48	71.48	N/A	794,000	567,535
6	1	71.48	71.48	71.48	00.00	100.00	71.48	71.48	N/A	794,000	567,535
<b>Dry</b>											
County	16	69.90	75.63	73.33	17.20	103.14	54.71	148.46	62.11 to 81.20	995,236	729,808
6	16	69.90	75.63	73.33	17.20	103.14	54.71	148.46	62.11 to 81.20	995,236	729,808
<b>Grass</b>											
County	5	71.85	70.77	66.57	30.98	106.31	41.44	111.35	N/A	274,270	182,580
3	4	64.60	70.50	65.76	43.08	107.21	41.44	111.35	N/A	297,213	195,444
6	1	71.85	71.85	71.85	00.00	100.00	71.85	71.85	N/A	182,500	131,125
<b>ALL</b>	<b>57</b>	<b>70.56</b>	<b>74.71</b>	<b>71.07</b>	<b>18.62</b>	<b>105.12</b>	<b>41.44</b>	<b>148.46</b>	<b>67.31 to 76.31</b>	<b>1,062,954</b>	<b>755,419</b>

**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
<b>Irrigated</b>											
County	20	69.88	69.97	68.42	08.57	102.27	59.78	84.05	63.55 to 73.62	1,404,036	960,662
3	1	67.65	67.65	67.65	00.00	100.00	67.65	67.65	N/A	716,163	484,485
6	19	69.91	70.09	68.44	08.85	102.41	59.78	84.05	62.92 to 75.56	1,440,240	985,724
<b>Dry</b>											
County	20	71.85	79.11	77.09	20.54	102.62	54.71	148.46	64.55 to 81.20	963,760	742,958
6	20	71.85	79.11	77.09	20.54	102.62	54.71	148.46	64.55 to 81.20	963,760	742,958
<b>Grass</b>											
County	5	71.85	70.77	66.57	30.98	106.31	41.44	111.35	N/A	274,270	182,580
3	4	64.60	70.50	65.76	43.08	107.21	41.44	111.35	N/A	297,213	195,444
6	1	71.85	71.85	71.85	00.00	100.00	71.85	71.85	N/A	182,500	131,125
<b>ALL</b>	<b>57</b>	<b>70.56</b>	<b>74.71</b>	<b>71.07</b>	<b>18.62</b>	<b>105.12</b>	<b>41.44</b>	<b>148.46</b>	<b>67.31 to 76.31</b>	<b>1,062,954</b>	<b>755,419</b>

## Platte County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	3	7,568	7,505	7,210	7,029	7,050	6,291	5,400	4,800	<b>6,860</b>
Butler	1	9,396	8,695	8,144	7,865	7,154	6,849	6,351	6,231	<b>8,380</b>
Polk	1	8,784	7,868	7,442	6,982	6,393	6,355	6,124	5,414	<b>8,086</b>
Merrick	1	6,200	6,150	6,000	5,700	5,300	5,200	4,700	4,000	<b>5,782</b>
Nance	1	5,798	5,792	5,685	5,678	5,571	5,598	5,550	5,546	<b>5,689</b>
Platte	6	10,630	10,280	9,289	9,053	8,350	7,933	7,590	7,129	<b>8,860</b>
Boone	1	9,328	9,268	9,328	9,266	6,548	9,257	9,298	9,295	<b>9,298</b>
Madison	1	9,473	9,092	8,501	8,140	7,625	7,425	6,194	5,373	<b>7,412</b>
Stanton	1	9,209	8,258	9,131	7,942	6,892	8,157	7,178	6,937	<b>8,042</b>
Colfax	1	8,163	7,872	7,749	7,443	7,119	6,785	6,273	5,654	<b>7,313</b>
Nance	2	7,800	7,800	7,700	7,700	7,600	7,600	7,550	7,550	<b>7,703</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	6,135	5,960	5,645	5,545	5,179	4,651	3,960	3,360	<b>5,264</b>
Butler	1	8,500	7,700	7,400	7,200	6,800	6,500	6,200	5,900	<b>7,168</b>
Polk	1	6,281	5,951	4,576	4,565	4,114	3,982	3,839	3,861	<b>5,544</b>
Merrick	1	2,900	2,850	2,900	2,700	2,600	2,400	2,300	2,250	<b>2,696</b>
Nance	1	3,299	3,299	3,192	3,191	3,084	3,094	3,000	3,000	<b>3,152</b>
Platte	6	8,627	8,085	7,593	7,434	7,196	7,317	6,259	4,794	<b>7,474</b>
Boone	1	6,678	6,626	6,678	6,159	5,444	6,639	6,633	6,632	<b>6,632</b>
Madison	1	8,717	8,525	7,947	7,549	7,235	6,958	5,372	4,249	<b>7,535</b>
Stanton	1	8,561	8,561	8,561	5,984	4,383	7,245	6,750	6,851	<b>7,528</b>
Colfax	1	7,955	7,833	7,503	7,453	6,902	6,776	6,261	5,762	<b>7,122</b>
Nance	2	6,300	6,300	6,200	6,200	6,100	6,100	6,000	6,000	<b>6,170</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	2,361	2,369	2,251	1,846	2,045	n/a	1,000	1,480	<b>2,230</b>
Butler	1	3,345	3,314	3,256	3,270	2,698	3,128	n/a	3,025	<b>3,307</b>
Polk	1	2,484	2,261	2,253	2,246	2,240	n/a	1,823	1,811	<b>2,362</b>
Merrick	1	2,178	2,000	1,965	1,804	1,718	n/a	1,527	1,200	<b>2,022</b>
Nance	1	2,601	2,600	2,502	2,501	2,402	2,404	2,300	2,300	<b>2,501</b>
Platte	6	3,132	3,243	3,044	3,015	2,931	n/a	2,695	2,585	<b>3,141</b>
Boone	1	1,919	1,917	1,918	1,923	1,652	1,713	-	-	<b>1,916</b>
Madison	1	2,758	2,675	2,498	2,448	2,300	n/a	n/a	n/a	<b>2,626</b>
Stanton	1	3,228	3,416	2,681	3,338	2,318	n/a	n/a	2,700	<b>3,001</b>
Colfax	1	2,245	2,247	2,047	2,047	1,929	1,931	n/a	1,820	<b>2,199</b>
Nance	2	1,997	1,998	1,971	1,970	1,891	1,890	n/a	1,840	<b>1,978</b>

County	Mkt Area	CRP	TIMBER	WASTE
Platte	3	2,274	1,987	195
Butler	1	3,825	1,899	748
Polk	1	2,310	1,150	300
Merrick	1	1,580	500	547
Nance	1	2,603	1,600	264
Platte	6	3,218	3,019	200
Boone	1	2,439	747	489
Madison	1	5,109	1,106	150
Stanton	1	5,080	314	151
Colfax	1	4,670	1,657	264
Nance	2	2,600	1,600	263

Source: 2026 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 : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	7	Median :	47	COV :	31.62	95% Median C.I. :	37.59 to 82.41
Total Sales Price :	6,879,830	Wgt. Mean :	47	STD :	17.08	95% Wgt. Mean C.I. :	21.00 to 72.77
Total Adj. Sales Price :	6,879,830	Mean :	54	Avg.Abs.Dev :	10.83	95% Mean C.I. :	38.22 to 69.82
Total Assessed Value :	3,225,584						
Avg. Adj. Sales Price :	982,833	COD :	23.26	MAX Sales Ratio :	82.41		
Avg. Assessed Value :	460,798	PRD :	115.23	MIN Sales Ratio :	37.59		

Printed : 03/19/2026

**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>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	3	43.99	42.87	42.38	07.16	101.16	37.59	47.04	N/A	1,427,130	604,866
04/01/2023 To 06/30/2023	1	46.29	46.29	46.29		100.00	46.29	46.29	N/A	384,000	177,750
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											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	82.41	82.41	82.41		100.00	82.41	82.41	N/A	408,000	336,240
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	1	46.56	46.56	46.56		100.00	46.56	46.56	N/A	1,604,440	747,040
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	4	45.14	43.73	42.70	06.51	102.41	37.59	47.04	N/A	1,166,348	498,087
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
10/01/2024 To 09/30/2025	2	64.49	64.49	53.83	27.80	119.80	46.56	82.41	N/A	1,006,220	541,640
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	46.29	49.83	44.01	17.15	113.22	37.59	74.24	N/A	973,478	428,461
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	46.56	54.02	46.88	23.26	115.23	37.59	82.41	37.59 to 82.41	982,833	460,798

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	7	Median :	47	COV :	31.62	95% Median C.I. :	37.59 to 82.41
Total Sales Price :	6,879,830	Wgt. Mean :	47	STD :	17.08	95% Wgt. Mean C.I. :	21.00 to 72.77
Total Adj. Sales Price :	6,879,830	Mean :	54	Avg.Abs.Dev :	10.83	95% Mean C.I. :	38.22 to 69.82
Total Assessed Value :	3,225,584						
Avg. Adj. Sales Price :	982,833	COD :	23.26	MAX Sales Ratio :	82.41		
Avg. Assessed Value :	460,798	PRD :	115.23	MIN Sales Ratio :	37.59		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	4	60.64	60.32	48.88	29.70	123.40	37.59	82.41	N/A	762,848	372,851
6	3	46.29	45.61	45.30	01.86	100.68	43.99	46.56	N/A	1,276,147	578,060
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	46.56	54.02	46.88	23.26	115.23	37.59	82.41	37.59 to 82.41	982,833	460,798

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	7	46.56	54.02	46.88	23.26	115.23	37.59	82.41	37.59 to 82.41	982,833	460,798
710001											
710005											
710067											
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	46.56	54.02	46.88	23.26	115.23	37.59	82.41	37.59 to 82.41	982,833	460,798

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	7	Median :	47	COV :	31.62	95% Median C.I. :	37.59 to 82.41
Total Sales Price :	6,879,830	Wgt. Mean :	47	STD :	17.08	95% Wgt. Mean C.I. :	21.00 to 72.77
Total Adj. Sales Price :	6,879,830	Mean :	54	Avg.Abs.Dev :	10.83	95% Mean C.I. :	38.22 to 69.82
Total Assessed Value :	3,225,584						
Avg. Adj. Sales Price :	982,833	COD :	23.26	MAX Sales Ratio :	82.41		
Avg. Assessed Value :	460,798	PRD :	115.23	MIN Sales Ratio :	37.59		

Printed : 03/19/2026

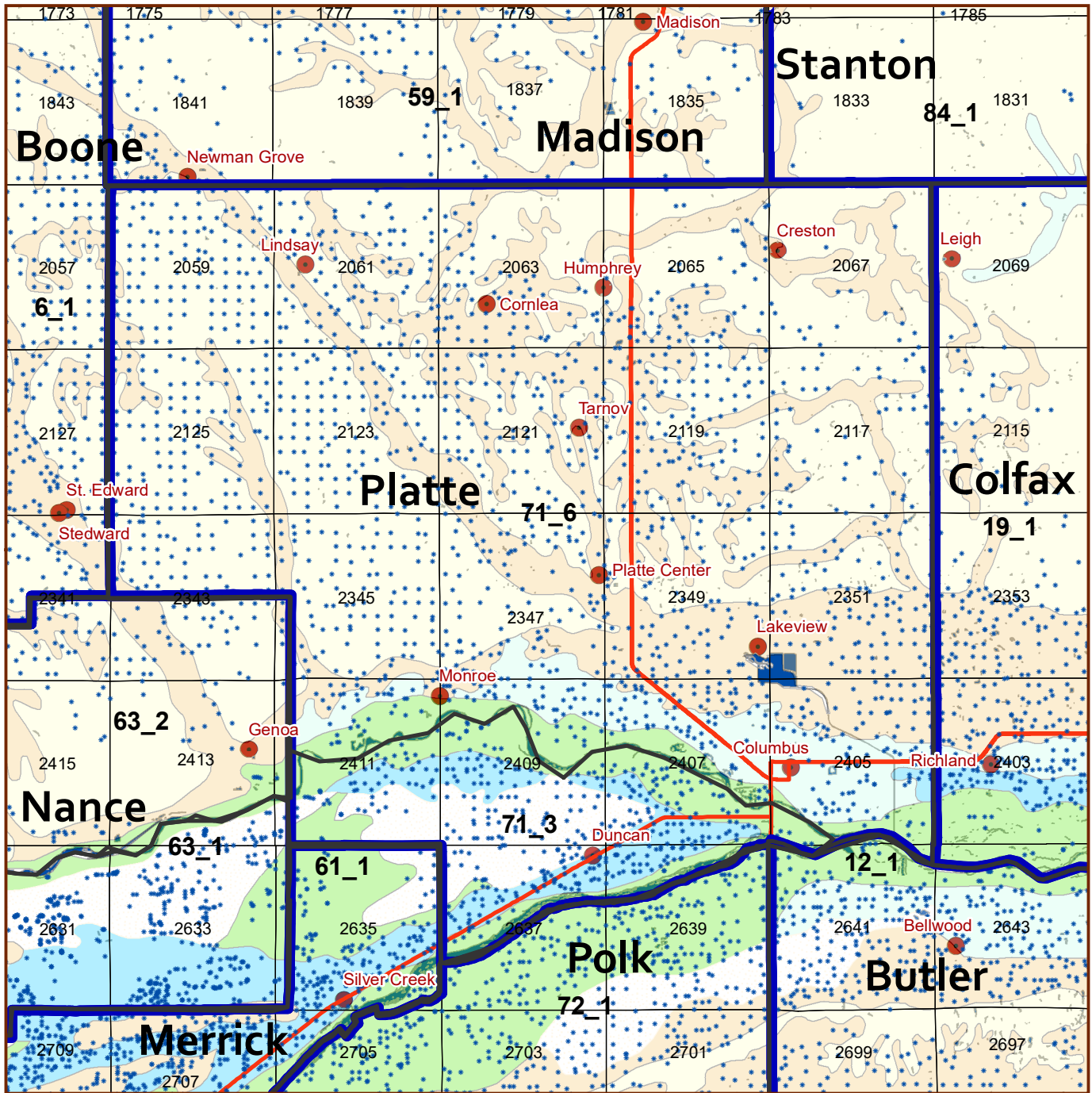
**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Dry_____</u>											
County	1	46.29	46.29	46.29		100.00	46.29	46.29	N/A	384,000	177,750
6	1	46.29	46.29	46.29		100.00	46.29	46.29	N/A	384,000	177,750
<u>_____Grass_____</u>											
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
<u>_____ALL_____</u>											
10/01/2022 To 09/30/2025	7	46.56	54.02	46.88	23.26	115.23	37.59	82.41	37.59 to 82.41	982,833	460,798

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>_____Irrigated_____</u>											
County	2	45.28	45.28	45.19	02.85	100.20	43.99	46.56	N/A	1,722,220	778,215
6	2	45.28	45.28	45.19	02.85	100.20	43.99	46.56	N/A	1,722,220	778,215
<u>_____Dry_____</u>											
County	1	46.29	46.29	46.29		100.00	46.29	46.29	N/A	384,000	177,750
6	1	46.29	46.29	46.29		100.00	46.29	46.29	N/A	384,000	177,750
<u>_____Grass_____</u>											
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
<u>_____ALL_____</u>											
10/01/2022 To 09/30/2025	7	46.56	54.02	46.88	23.26	115.23	37.59	82.41	37.59 to 82.41	982,833	460,798

# PLATTE COUNTY



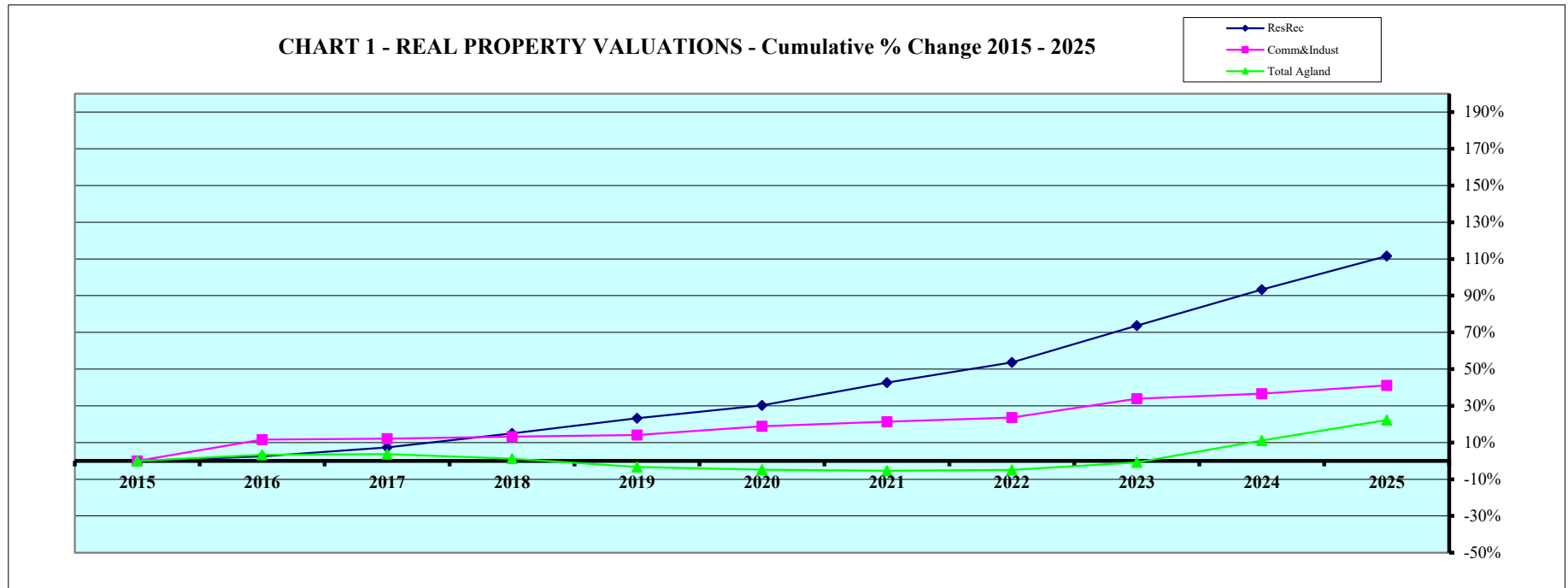
**Legend**

- 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 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	1,420,286,969	-	-	-	645,609,700	-	-	-	2,305,352,485	-	-	-
2016	1,455,511,084	35,224,115	2.48%	2.48%	720,582,270	74,972,570	11.61%	11.61%	2,383,414,785	78,062,300	3.39%	3.39%
2017	1,524,021,281	68,510,197	4.71%	7.30%	723,691,605	3,109,335	0.43%	12.09%	2,390,731,085	7,316,300	0.31%	3.70%
2018	1,632,815,143	108,793,862	7.14%	14.96%	731,363,060	7,671,455	1.06%	13.28%	2,332,097,430	-58,633,655	-2.45%	1.16%
2019	1,750,492,823	117,677,680	7.21%	23.25%	736,986,455	5,623,395	0.77%	14.15%	2,230,277,995	-101,819,435	-4.37%	-3.26%
2020	1,850,671,538	100,178,715	5.72%	30.30%	767,634,650	30,648,195	4.16%	18.90%	2,194,900,330	-35,377,665	-1.59%	-4.79%
2021	2,025,647,032	174,975,494	9.45%	42.62%	783,376,433	15,741,783	2.05%	21.34%	2,181,585,395	-13,314,935	-0.61%	-5.37%
2022	2,182,752,471	157,105,439	7.76%	53.68%	798,103,238	14,726,805	1.88%	23.62%	2,191,854,870	10,269,475	0.47%	-4.92%
2023	2,467,085,791	284,333,320	13.03%	73.70%	864,231,278	66,128,040	8.29%	33.86%	2,287,245,450	95,390,580	4.35%	-0.79%
2024	2,744,839,765	277,753,974	11.26%	93.26%	882,237,018	18,005,740	2.08%	36.65%	2,562,279,235	275,033,785	12.02%	11.14%
2025	3,004,584,215	259,744,450	9.46%	111.55%	911,125,753	28,888,735	3.27%	41.13%	2,818,740,230	256,460,995	10.01%	22.27%

Rate Annual %chg: Residential & Recreational **7.78%** Commercial & Industrial **3.50%** Agricultural Land **2.03%**

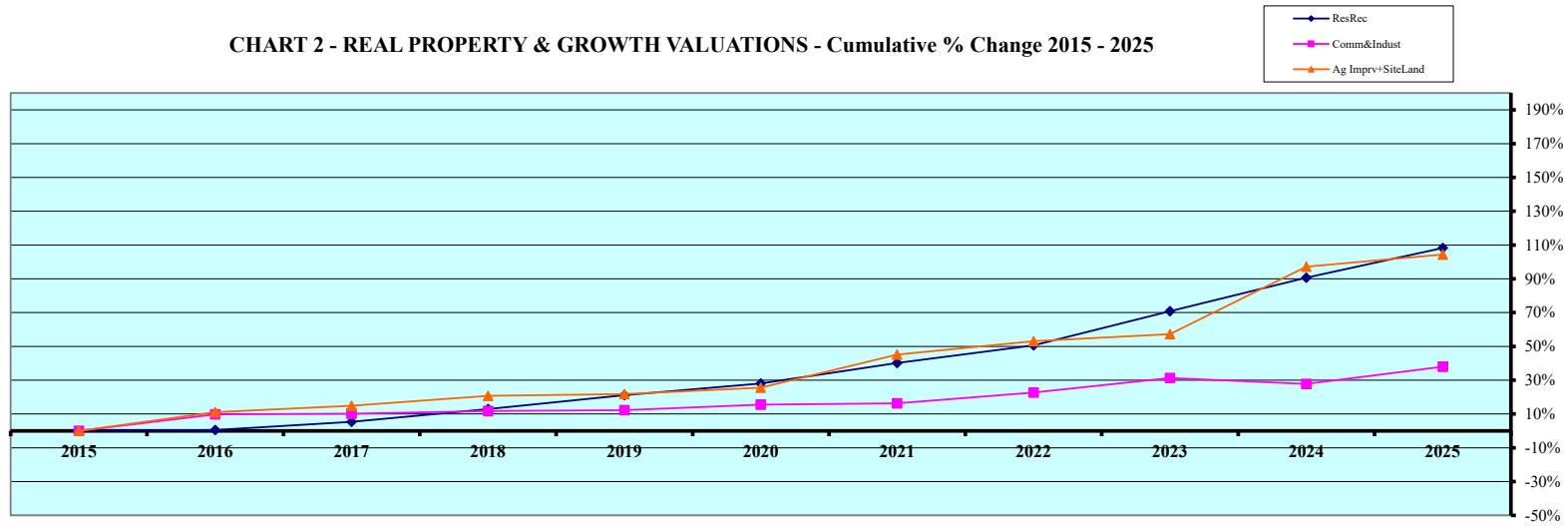
Cnty# **71**  
County **PLATTE**

**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: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	
2015	1,420,286,969	17,772,790	1.25%	1,402,514,179	--	--	645,609,700	13,883,380	2.15%	631,726,320	--	--	
2016	1,455,511,084	27,608,023	1.90%	1,427,903,061	0.54%	0.54%	720,582,270	11,376,200	1.58%	709,206,070	9.85%	9.85%	
2017	1,524,021,281	28,174,545	1.85%	1,495,846,736	2.77%	5.32%	723,691,605	11,982,455	1.66%	711,709,150	-1.23%	10.24%	
2018	1,632,815,143	29,226,333	1.79%	1,603,588,810	5.22%	12.91%	731,363,060	9,721,665	1.33%	721,641,395	-0.28%	11.78%	
2019	1,750,492,823	29,056,296	1.66%	1,721,436,527	5.43%	21.20%	736,986,455	12,110,655	1.64%	724,875,800	-0.89%	12.28%	
2020	1,850,671,538	32,617,135	1.76%	1,818,054,403	3.86%	28.01%	767,634,650	21,331,275	2.78%	746,303,375	1.26%	15.60%	
2021	2,025,647,032	34,527,015	1.70%	1,991,120,017	7.59%	40.19%	783,376,433	32,089,800	4.10%	751,286,633	-2.13%	16.37%	
2022	2,182,752,471	43,661,660	2.00%	2,139,090,811	5.60%	50.61%	798,103,238	6,152,245	0.77%	791,950,993	1.09%	22.67%	
2023	2,467,085,791	39,881,280	1.62%	2,427,204,511	11.20%	70.90%	864,231,278	16,055,290	1.86%	848,175,988	6.27%	31.38%	
2024	2,744,839,765	37,737,521	1.37%	2,707,102,244	9.73%	90.60%	882,237,018	57,102,740	6.47%	825,134,278	-4.52%	27.81%	
2025	3,004,584,215	46,726,505	1.56%	2,957,857,710	7.76%	108.26%	911,125,753	20,274,885	2.23%	890,850,868	0.98%	37.99%	
Rate Ann%chg	7.78%	Resid & Recreat w/o growth				5.97%		3.50%	C & I w/o growth				1.04%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	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		
2015	139,531,781	113,813,373	253,345,154	9,169,430	3.62%	244,175,724	--	--
2016	148,038,251	144,466,983	292,505,234	10,913,825	3.73%	281,591,409	11.15%	11.15%
2017	154,120,580	150,194,325	304,314,905	13,170,180	4.33%	291,144,725	-0.47%	14.92%
2018	161,874,470	148,963,785	310,838,255	4,831,135	1.55%	306,007,120	0.56%	20.79%
2019	161,753,670	153,215,580	314,969,250	6,248,835	1.98%	308,720,415	-0.68%	21.86%
2020	178,703,340	157,329,090	336,032,430	17,911,515	5.33%	318,120,915	1.00%	25.57%
2021	202,054,510	189,499,855	391,554,365	23,923,445	6.11%	367,630,920	9.40%	45.11%
2022	215,593,525	180,593,585	396,187,110	8,233,170	2.08%	387,953,940	-0.92%	53.13%
2023	218,143,780	191,639,090	409,782,870	11,387,880	2.78%	398,394,990	0.56%	57.25%
2024	276,596,145	227,660,659	504,256,804	4,845,620	0.96%	499,411,184	21.87%	97.13%
2025	292,130,145	233,823,606	525,953,751	8,143,330	1.55%	517,810,421	2.69%	104.39%
Rate Ann%chg	7.67%	7.47%	7.58%	Ag Imprv+Site w/o growth			4.52%	

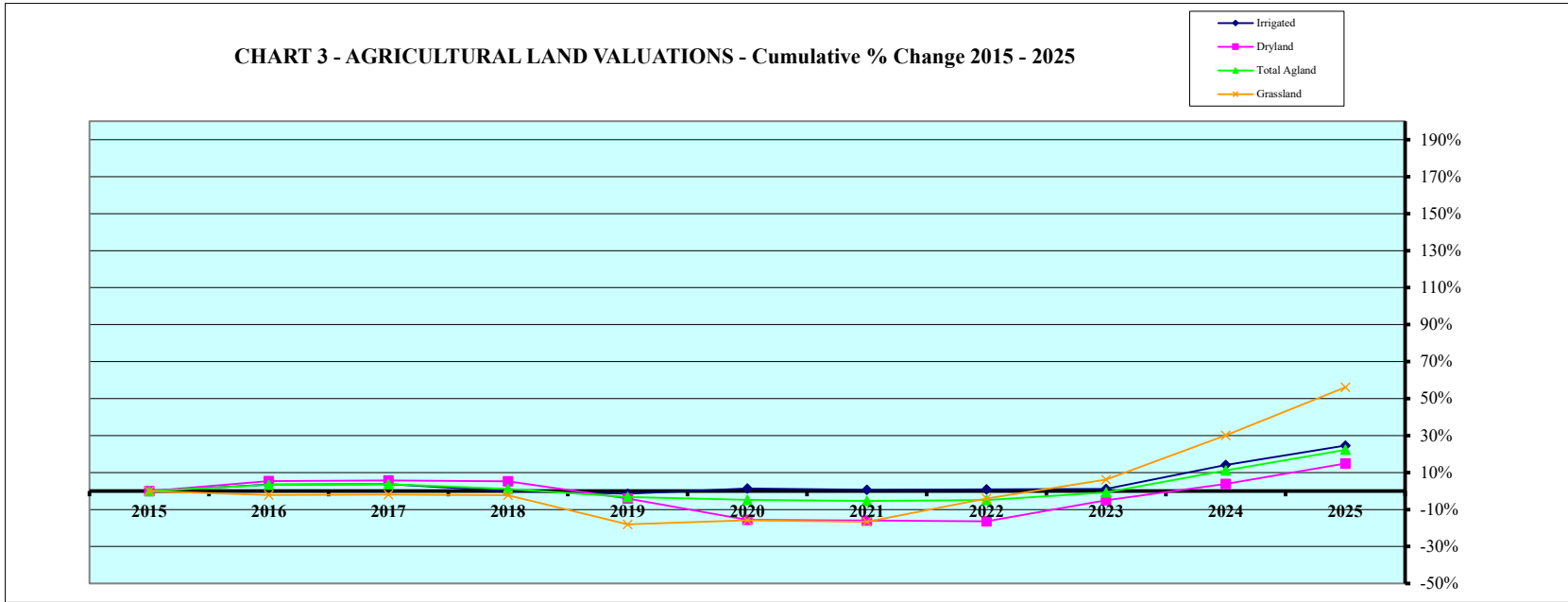
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 71  
County PLATTE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2015	1,479,097,320	-	-	-	733,832,500	-	-	-	78,576,425	-	-	-
2016	1,529,991,850	50,894,530	3.44%	3.44%	773,667,980	39,835,480	5.43%	5.43%	76,831,145	-1,745,280	-2.22%	-2.22%
2017	1,534,311,935	4,320,085	0.28%	3.73%	776,159,155	2,491,175	0.32%	5.77%	77,027,910	196,765	0.26%	-1.97%
2018	1,480,033,630	-54,278,305	-3.54%	0.06%	772,057,035	-4,102,120	-0.53%	5.21%	76,793,380	-234,530	-0.30%	-2.27%
2019	1,457,889,835	-22,143,795	-1.50%	-1.43%	704,281,935	-67,775,100	-8.78%	-4.03%	64,422,350	-12,371,030	-16.11%	-18.01%
2020	1,499,606,775	41,716,940	2.86%	1.39%	619,140,410	-85,141,525	-12.09%	-15.63%	66,120,565	1,698,215	2.64%	-15.85%
2021	1,489,388,535	-10,218,240	-0.68%	0.70%	616,687,885	-2,452,525	-0.40%	-15.96%	65,490,265	-630,300	-0.95%	-16.65%
2022	1,492,801,230	3,412,695	0.23%	0.93%	613,629,120	-3,058,765	-0.50%	-16.38%	75,435,175	9,944,910	15.19%	-4.00%
2023	1,496,531,175	3,729,945	0.25%	1.18%	697,341,695	83,712,575	13.64%	-4.97%	83,448,900	8,013,725	10.62%	6.20%
2024	1,687,701,695	191,170,520	12.77%	14.10%	762,091,530	64,749,835	9.29%	3.85%	102,231,270	18,782,370	22.51%	30.10%
2025	1,842,773,450	155,071,755	9.19%	24.59%	843,058,410	80,966,880	10.62%	14.88%	122,639,600	20,408,330	19.96%	56.08%

Rate Ann.%chg: Irrigated **2.22%** Dryland **1.40%** Grassland **4.55%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg	Value	Value Chg	Ann%chg	Cmlty%chg
2015	260,115	-	-	-	13,586,125	-	-	-	2,305,352,485	-	-	-
2016	40,450	-219,665	-84.45%	-84.45%	2,883,360	-10,702,765	-78.78%	-78.78%	2,383,414,785	78,062,300	3.39%	3.39%
2017	284,810	244,360	604.10%	9.49%	2,947,275	63,915	2.22%	-78.31%	2,390,731,085	7,316,300	0.31%	3.70%
2018	289,640	4,830	1.70%	11.35%	2,923,745	-23,530	-0.80%	-78.48%	2,332,097,430	-58,633,655	-2.45%	1.16%
2019	769,905	480,265	165.81%	195.99%	2,913,970	-9,775	-0.33%	-78.55%	2,230,277,995	-101,819,435	-4.37%	-3.26%
2020	705,780	-64,125	-8.33%	171.33%	9,326,800	6,412,830	220.07%	-31.35%	2,194,900,330	-35,377,665	-1.59%	-4.79%
2021	703,975	-1,805	-0.26%	170.64%	9,314,735	-12,065	-0.13%	-31.44%	2,181,585,395	-13,314,935	-0.61%	-5.37%
2022	686,300	-17,675	-2.51%	163.84%	9,303,045	-11,690	-0.13%	-31.53%	2,191,854,870	10,269,475	0.47%	-4.92%
2023	699,285	12,985	1.89%	168.84%	9,224,395	-78,650	-0.85%	-32.10%	2,287,245,450	95,390,580	4.35%	-0.79%
2024	927,030	227,745	32.57%	256.39%	9,327,710	103,315	1.12%	-31.34%	2,562,279,235	275,033,785	12.02%	11.14%
2025	992,625	65,595	7.08%	281.61%	9,276,145	-51,565	-0.55%	-31.72%	2,818,740,230	256,460,995	10.01%	22.27%

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

Rate Ann.%chg: Total Agric Land **2.03%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(<sup>1</sup>)

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
2015	1,479,652,135	215,930	6,852			734,378,210	119,978	6,121			78,228,015	48,458	1,614		
2016	1,529,181,700	213,546	7,161	4.50%	4.50%	774,732,080	121,566	6,373	4.12%	4.12%	76,802,945	48,839	1,573	-2.59%	-2.59%
2017	1,534,760,420	213,283	7,196	0.49%	5.01%	776,594,610	121,314	6,402	0.45%	4.58%	76,998,235	49,098	1,568	-0.28%	-2.86%
2018	1,480,379,190	213,530	6,933	-3.65%	1.17%	772,444,085	120,659	6,402	0.01%	4.59%	76,729,330	49,321	1,556	-0.80%	-3.63%
2019	1,469,967,955	213,444	6,887	-0.66%	0.50%	707,520,070	120,274	5,883	-8.11%	-3.89%	67,726,850	49,487	1,369	-12.03%	-15.22%
2020	1,500,360,815	213,135	7,039	2.22%	2.73%	619,663,950	119,152	5,201	-11.59%	-15.04%	65,816,535	46,481	1,416	3.46%	-12.29%
2021	1,489,240,750	213,107	6,988	-0.73%	1.98%	617,138,665	118,786	5,195	-0.10%	-15.12%	65,533,185	46,471	1,410	-0.41%	-12.64%
2022	1,490,957,855	213,358	6,988	0.00%	1.98%	614,912,565	118,389	5,194	-0.03%	-15.14%	75,488,395	46,299	1,630	15.62%	1.00%
2023	1,495,111,960	213,925	6,989	0.01%	1.99%	698,992,085	117,418	5,953	14.61%	-2.74%	83,929,495	46,206	1,816	11.41%	12.52%
2024	1,687,722,985	213,080	7,921	13.33%	15.59%	762,611,600	118,686	6,425	7.94%	4.97%	102,317,715	47,506	2,154	18.57%	33.42%
2025	1,840,813,135	213,454	8,624	8.88%	25.85%	843,759,445	118,178	7,140	11.12%	16.64%	121,658,765	47,102	2,583	19.92%	60.00%

Rate Annual %chg Average Value/Acre: 2.21%

1.40%

4.51%

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
2015	257,605	2,576	100			2,989,745	3,463	863			2,295,505,710	390,405	5,880		
2016	274,645	2,746	100	0.01%	0.01%	2,887,835	3,370	857	-0.74%	-0.74%	2,383,879,205	390,068	6,111	3.94%	3.94%
2017	284,830	2,848	100	-0.01%	0.00%	2,955,125	3,474	851	-0.74%	-1.47%	2,391,593,220	390,018	6,132	0.34%	4.29%
2018	289,680	2,897	100	-0.01%	-0.01%	2,927,820	3,469	844	-0.78%	-2.24%	2,332,770,105	389,877	5,983	-2.42%	1.76%
2019	288,700	2,887	100	0.00%	-0.01%	2,939,215	3,465	848	0.52%	-1.73%	2,248,442,790	389,557	5,772	-3.54%	-1.84%
2020	691,280	6,913	100	0.01%	-0.01%	9,335,600	3,468	2,692	217.28%	211.79%	2,195,868,180	389,151	5,643	-2.24%	-4.03%
2021	704,095	7,041	100	0.00%	-0.01%	9,351,600	3,455	2,706	0.55%	213.51%	2,181,968,295	388,860	5,611	-0.56%	-4.57%
2022	686,545	6,875	100	-0.12%	-0.13%	9,305,055	3,419	2,722	0.57%	215.30%	2,191,350,415	388,339	5,643	0.56%	-4.03%
2023	699,715	7,007	100	-0.01%	-0.14%	9,204,400	3,430	2,683	-1.43%	210.81%	2,287,937,655	387,985	5,897	4.50%	0.29%
2024	915,995	4,580	200	100.27%	99.99%	9,330,200	3,591	2,599	-3.16%	201.00%	2,562,898,495	387,443	6,615	12.17%	12.50%
2025	993,300	5,007	198	-0.80%	98.40%	9,285,050	3,569	2,602	0.12%	201.35%	2,816,509,695	387,310	7,272	9.93%	23.68%

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PLATTE

Rate Annual %chg Average Value/Acre: 2.07%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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	420,106,032	49,259,776	103,949,584	2,994,524,215	620,084,413	291,041,340	10,060,000	2,818,740,230	292,130,145	233,823,606	188,785	7,833,908,126
cnty sectorvalue % of total value:		5.36%	0.63%	1.33%	38.23%	7.92%	3.72%	0.13%	35.98%	3.73%	2.98%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
24,028	COLUMBUS	82,281,883	26,335,615	10,569,598	2,000,357,370	301,485	0	462,490,725	25,451,945	0	0	0	2,607,788,621
70.06%	%sector of county sector	19.59%	53.46%	10.17%	66.80%	0.05%		4597.32%	0.90%				33.29%
	%sector of municipality	3.16%	1.01%	0.41%	76.71%	0.01%		17.73%	0.98%				100.00%
33	CORNLEA	1,014,405	0	0	2,657,555	0	0	1,046,170	0	0	0	0	4,718,130
0.10%	%sector of county sector	0.24%			0.09%			10.40%					0.06%
	%sector of municipality	21.50%			56.33%			22.17%					100.00%
181	CRESTON	626,693	2,031	571	14,808,065	0	0	2,840,080	0	8,955	0	0	18,286,395
0.53%	%sector of county sector	0.15%	0.00%	0.00%	0.49%			28.23%	0.00%	0.00%			0.23%
	%sector of municipality	3.43%	0.01%	0.00%	80.98%			15.53%		0.05%			100.00%
392	DUNCAN	608,519	380,705	2,359,884	31,949,090	0	0	4,314,800	969,555	160,425	204,575	0	40,947,553
1.14%	%sector of county sector	0.14%	0.77%	2.27%	1.07%			42.89%	0.03%	0.05%	0.09%		0.52%
	%sector of municipality	1.49%	0.93%	5.76%	78.02%			10.54%	2.37%	0.39%	0.50%		100.00%
905	HUMPHREY	5,440,836	537,784	1,153,542	106,739,690	0	0	24,107,065	0	0	0	0	137,978,917
2.64%	%sector of county sector	1.30%	1.09%	1.11%	3.56%			239.63%					1.76%
	%sector of municipality	3.94%	0.39%	0.84%	77.36%			17.47%					100.00%
283	LINDSAY	13,728,003	208,832	17,121	24,838,015	0	0	9,702,195	5,888,935	218,230	30,885	0	54,632,216
0.83%	%sector of county sector	3.27%	0.42%	0.02%	0.83%			96.44%	0.21%	0.07%	0.01%		0.70%
	%sector of municipality	25.13%	0.38%	0.03%	45.46%			17.76%	10.78%	0.40%	0.06%		100.00%
296	MONROE	5,300,454	206,308	685,711	18,022,050	0	0	20,554,850	0	0	0	0	44,769,373
0.86%	%sector of county sector	1.26%	0.42%	0.66%	0.60%			204.32%					0.57%
	%sector of municipality	11.84%	0.46%	1.53%	40.26%			45.91%					100.00%
667	NEWMAN GROVE	3	4,420	289	882,545	0	0	0	0	0	0	0	887,257
1.94%	%sector of county sector	0.00%	0.01%	0.00%	0.03%								0.01%
	%sector of municipality	0.00%	0.50%	0.03%	99.47%								100.00%
333	PLATTE CENTER	568,750	135,016	711,344	29,483,445	0	0	2,000,255	0	0	33,420	0	32,932,230
0.97%	%sector of county sector	0.14%	0.27%	0.68%	0.98%			19.88%			0.01%		0.42%
	%sector of municipality	1.73%	0.41%	2.16%	89.53%			6.07%			0.10%		100.00%
52	TARNOV	1,689	22,409	206,017	3,019,450	0	0	135,460	0	17,355	1,135	0	3,403,515
0.15%	%sector of county sector	0.00%	0.05%	0.20%	0.10%			1.35%		0.01%	0.00%		0.04%
	%sector of municipality	0.05%	0.66%	6.05%	88.72%			3.98%		0.51%	0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
27,171	Total Municipalities	109,571,236	27,833,121	15,704,077	2,232,757,283	301,485	0	527,191,654	32,310,435	404,965	270,015	0	2,946,344,217
79.22%	%all municip.sectors of cnty	26.08%	56.50%	15.11%	74.56%	0.05%		5240.47%	1.15%	0.14%	0.12%		37.61%

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Sources: 2025 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 02/24/2026

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,541</b>	<b>Value : 7,624,184,448</b>	<b>Growth 94,289,073</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	736	20,828,905	323	15,860,725	944	21,149,445	2,003	57,839,075	
<b>02. Res Improve Land</b>	9,134	273,604,790	827	38,544,755	1,124	50,577,410	11,085	362,726,955	
<b>03. Res Improvements</b>	9,285	2,030,569,635	1,075	335,007,840	1,245	399,416,010	11,605	2,764,993,485	
<b>04. Res Total</b>	10,021	2,325,003,330	1,398	389,413,320	2,189	471,142,865	13,608	3,185,559,515	41,353,093
<b>% of Res Total</b>	73.64	72.99	10.27	12.22	16.09	14.79	66.25	41.78	43.86
<b>05. Com UnImp Land</b>	210	20,436,040	25	2,520,525	13	505,563	248	23,462,128	
<b>06. Com Improve Land</b>	1,045	114,103,640	96	14,005,910	49	4,569,445	1,190	132,678,995	
<b>07. Com Improvements</b>	1,057	442,208,160	106	50,503,635	63	34,015,925	1,226	526,727,720	
<b>08. Com Total</b>	1,267	576,747,840	131	67,030,070	76	39,090,933	1,474	682,868,843	37,950,165
<b>% of Com Total</b>	85.96	84.46	8.89	9.82	5.16	5.72	7.18	8.96	40.25
<b>09. Ind UnImp Land</b>	2	244,745	8	771,185	0	0	10	1,015,930	
<b>10. Ind Improve Land</b>	7	748,335	47	22,318,245	3	3,073,890	57	26,140,470	
<b>11. Ind Improvements</b>	7	36,233,425	47	216,141,570	4	22,416,225	58	274,791,220	
<b>12. Ind Total</b>	9	37,226,505	55	239,231,000	4	25,490,115	68	301,947,620	8,349,060
<b>% of Ind Total</b>	13.24	12.33	80.88	79.23	5.88	8.44	0.33	3.96	8.85
<b>13. Rec UnImp Land</b>	3	253,750	13	943,190	44	4,392,975	60	5,589,915	
<b>14. Rec Improve Land</b>	1	7,000	2	184,605	11	2,145,670	14	2,337,275	
<b>15. Rec Improvements</b>	1	285	2	9,000	14	2,439,760	17	2,449,045	
<b>16. Rec Total</b>	4	261,035	15	1,136,795	58	8,978,405	77	10,376,235	101,570
<b>% of Rec Total</b>	5.19	2.52	19.48	10.96	75.32	86.53	0.37	0.14	0.11
<b>Res &amp; Rec Total</b>	10,025	2,325,264,365	1,413	390,550,115	2,247	480,121,270	13,685	3,195,935,750	41,454,663
<b>% of Res &amp; Rec Total</b>	73.26	72.76	10.33	12.22	16.42	15.02	66.62	41.92	43.97
<b>Com &amp; Ind Total</b>	1,276	613,974,345	186	306,261,070	80	64,581,048	1,542	984,816,463	46,299,225
<b>% of Com &amp; Ind Total</b>	82.75	62.34	12.06	31.10	5.19	6.56	7.51	12.92	49.10
<b>17. Taxable Total</b>	11,301	2,939,238,710	1,599	696,811,185	2,327	544,702,318	15,227	4,180,752,213	87,753,888
<b>% of Taxable Total</b>	74.22	70.30	10.50	16.67	15.28	13.03	74.13	54.84	93.07

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	217	11,747,800	48,336,575	0	0	0
19. Commercial	173	111,047,685	179,227,200	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	217	11,747,800	48,336,575
19. Commercial	0	0	0	173	111,047,685	179,227,200
20. Industrial	0	0	0	1	37,080	12,480
21. Other	0	0	0	0	0	0
22. Total Sch II				391	122,832,565	227,576,255

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
24. Non-Producing	0	0	0	0	1	188,785	1	188,785	0
25. Total	0	0	0	0	1	188,785	1	188,785	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	441	92	178	711

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	403,550	126	54,584,060	3,620	2,078,942,615	3,749	2,133,930,225
28. Ag-Improved Land	0	0	72	37,715,510	1,427	782,217,930	1,499	819,933,440
29. Ag Improvements	0	0	76	17,200,455	1,488	472,179,330	1,564	489,379,785

30. Ag Total				5,313	3,443,243,450
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	44	45.47	2,070,000	
33. HomeSite Improvements	0	0.00	0	46	0.00	14,889,135	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	20	18.76	140,700	
36. FarmSite Improv Land	0	0.00	0	58	121.26	909,450	
37. FarmSite Improvements	0	0.00	0	65	0.00	2,311,320	
38. FarmSite Total							
39. Road & Ditches	1	0.98	0	146	209.72	0	
40. Other- Non Ag Use	0	0.00	0	10	131.18	164,670	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	8	7.00	315,000	8	7.00	315,000	
32. HomeSite Improv Land	917	937.04	42,470,100	961	982.51	44,540,100	
33. HomeSite Improvements	943	0.00	280,881,565	989	0.00	295,770,700	5,226,995
34. HomeSite Total				997	989.51	340,625,800	
35. FarmSite UnImp Land	312	390.90	2,934,305	332	409.66	3,075,005	
36. FarmSite Improv Land	1,156	3,907.86	29,308,950	1,214	4,029.12	30,218,400	
37. FarmSite Improvements	1,319	0.00	191,297,765	1,384	0.00	193,609,085	1,308,190
38. FarmSite Total				1,716	4,438.78	226,902,490	
39. Road & Ditches	4,214	8,058.62	0	4,361	8,269.32	0	
40. Other- Non Ag Use	108	1,768.93	14,046,990	118	1,900.11	14,211,660	
41. Total Section VI				2,713	15,597.72	581,739,950	6,535,185

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	7,824,385	14	1,909.78	7,831,465

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	794.99	2,407,515
44. Market Value	0	0.00	0	6	794.99	2,958,950
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	90	9,180.67	31,052,625	96	9,975.66	33,460,140
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	3,071.22	12.33%	23,243,310	13.60%	7,568.10
46. 1A	3,663.37	14.71%	27,493,570	16.09%	7,504.99
47. 2A1	4,613.04	18.52%	33,258,110	19.46%	7,209.59
48. 2A	6,376.12	25.60%	44,820,035	26.23%	7,029.36
49. 3A1	1,743.76	7.00%	12,293,485	7.19%	7,049.99
50. 3A	1,241.69	4.98%	7,811,695	4.57%	6,291.18
51. 4A1	3,017.06	12.11%	16,292,115	9.53%	5,400.00
52. 4A	1,184.58	4.76%	5,686,005	3.33%	4,800.02
<b>53. Total</b>	<b>24,910.84</b>	<b>100.00%</b>	<b>170,898,325</b>	<b>100.00%</b>	<b>6,860.40</b>
<b>Dry</b>					
54. 1D1	271.96	12.72%	1,668,500	14.82%	6,135.09
55. 1D	311.39	14.56%	1,855,890	16.48%	5,960.02
56. 2D1	315.80	14.77%	1,782,770	15.84%	5,645.25
57. 2D	294.21	13.76%	1,631,390	14.49%	5,544.98
58. 3D1	559.72	26.17%	2,898,535	25.75%	5,178.54
59. 3D	90.75	4.24%	422,085	3.75%	4,651.07
60. 4D1	13.57	0.63%	53,740	0.48%	3,960.21
61. 4D	281.31	13.15%	945,195	8.40%	3,359.98
<b>62. Total</b>	<b>2,138.71</b>	<b>100.00%</b>	<b>11,258,105</b>	<b>100.00%</b>	<b>5,263.97</b>
<b>Grass</b>					
63. 1G1	9,113.77	53.92%	20,814,905	56.02%	2,283.90
64. 1G	807.01	4.77%	1,898,015	5.11%	2,351.91
65. 2G1	1,422.79	8.42%	3,202,760	8.62%	2,251.04
66. 2G	1.92	0.01%	3,545	0.01%	1,846.35
67. 3G1	5,300.03	31.36%	10,838,585	29.17%	2,045.00
68. 3G	13.46	0.08%	24,835	0.07%	1,845.10
69. 4G1	32.72	0.19%	60,105	0.16%	1,836.95
70. 4G	210.92	1.25%	314,780	0.85%	1,492.41
<b>71. Total</b>	<b>16,902.62</b>	<b>100.00%</b>	<b>37,157,530</b>	<b>100.00%</b>	<b>2,198.33</b>
<b>Irrigated Total</b>	<b>24,910.84</b>	<b>53.84%</b>	<b>170,898,325</b>	<b>77.38%</b>	<b>6,860.40</b>
<b>Dry Total</b>	<b>2,138.71</b>	<b>4.62%</b>	<b>11,258,105</b>	<b>5.10%</b>	<b>5,263.97</b>
<b>Grass Total</b>	<b>16,902.62</b>	<b>36.53%</b>	<b>37,157,530</b>	<b>16.82%</b>	<b>2,198.33</b>
72. Waste	1,579.44	3.41%	307,905	0.14%	194.95
73. Other	740.05	1.60%	1,243,165	0.56%	1,679.84
74. Exempt	176.02	0.38%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>46,271.66</b>	<b>100.00%</b>	<b>220,865,030</b>	<b>100.00%</b>	<b>4,773.22</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	29,265.36	15.50%	311,080,435	18.59%	10,629.65
46. 1A	20,455.73	10.83%	210,284,015	12.57%	10,279.96
47. 2A1	25,734.21	13.63%	239,057,725	14.29%	9,289.49
48. 2A	40,385.58	21.38%	365,605,325	21.85%	9,052.87
49. 3A1	296.50	0.16%	2,475,790	0.15%	8,350.05
50. 3A	4,338.10	2.30%	34,415,455	2.06%	7,933.30
51. 4A1	49,574.38	26.25%	376,269,025	22.49%	7,589.99
52. 4A	18,815.75	9.96%	134,139,265	8.02%	7,129.09
<b>53. Total</b>	<b>188,865.61</b>	<b>100.00%</b>	<b>1,673,327,035</b>	<b>100.00%</b>	<b>8,859.88</b>
<b>Dry</b>					
54. 1D1	13,495.76	11.67%	116,421,540	13.47%	8,626.53
55. 1D	34,775.94	30.06%	281,163,035	32.52%	8,084.99
56. 2D1	12,424.96	10.74%	94,337,475	10.91%	7,592.58
57. 2D	1,683.07	1.45%	12,512,055	1.45%	7,434.07
58. 3D1	1,710.93	1.48%	12,311,345	1.42%	7,195.70
59. 3D	39,473.74	34.12%	288,837,900	33.41%	7,317.22
60. 4D1	609.55	0.53%	3,815,235	0.44%	6,259.10
61. 4D	11,512.28	9.95%	55,189,665	6.38%	4,793.98
<b>62. Total</b>	<b>115,686.23</b>	<b>100.00%</b>	<b>864,588,250</b>	<b>100.00%</b>	<b>7,473.56</b>
<b>Grass</b>					
63. 1G1	11,221.93	37.23%	34,265,905	36.44%	3,053.48
64. 1G	11,406.70	37.84%	37,209,645	39.57%	3,262.09
65. 2G1	4,247.55	14.09%	12,927,935	13.75%	3,043.62
66. 2G	2,599.23	8.62%	7,862,955	8.36%	3,025.11
67. 3G1	4.36	0.01%	12,775	0.01%	2,930.05
68. 3G	2.96	0.01%	5,460	0.01%	1,844.59
69. 4G1	70.25	0.23%	189,325	0.20%	2,695.02
70. 4G	590.67	1.96%	1,567,305	1.67%	2,653.44
<b>71. Total</b>	<b>30,143.65</b>	<b>100.00%</b>	<b>94,041,305</b>	<b>100.00%</b>	<b>3,119.77</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>188,865.61</b>	<b>55.41%</b>	<b>1,673,327,035</b>	<b>63.37%</b>	<b>8,859.88</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>115,686.23</b>	<b>33.94%</b>	<b>864,588,250</b>	<b>32.74%</b>	<b>7,473.56</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>30,143.65</b>	<b>8.84%</b>	<b>94,041,305</b>	<b>3.56%</b>	<b>3,119.77</b>
72. Waste	3,366.41	0.99%	673,235	0.03%	199.99
73. Other	2,815.47	0.83%	8,008,645	0.30%	2,844.51
74. Exempt	4,451.17	1.31%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>340,877.37</b>	<b>100.00%</b>	<b>2,640,638,470</b>	<b>100.00%</b>	<b>7,746.59</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	7,538.88	69,431,120	206,237.57	1,774,794,240	213,776.45	1,844,225,360
<b>77. Dry Land</b>	47.02	372,675	1,824.59	13,592,630	115,953.33	861,881,050	117,824.94	875,846,355
<b>78. Grass</b>	9.30	30,540	2,075.43	5,512,925	44,961.54	125,655,370	47,046.27	131,198,835
<b>79. Waste</b>	1.69	335	359.19	65,825	4,584.97	914,980	4,945.85	981,140
<b>80. Other</b>	0.00	0	151.29	412,250	3,404.23	8,839,560	3,555.52	9,251,810
<b>81. Exempt</b>	91.87	0	2,690.17	0	1,845.15	0	4,627.19	0
<b>82. Total</b>	<b>58.01</b>	<b>403,550</b>	<b>11,949.38</b>	<b>89,014,750</b>	<b>375,141.64</b>	<b>2,772,085,200</b>	<b>387,149.03</b>	<b>2,861,503,500</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	213,776.45	55.22%	1,844,225,360	64.45%	8,626.89
<b>Dry Land</b>	117,824.94	30.43%	875,846,355	30.61%	7,433.45
<b>Grass</b>	47,046.27	12.15%	131,198,835	4.58%	2,788.72
<b>Waste</b>	4,945.85	1.28%	981,140	0.03%	198.38
<b>Other</b>	3,555.52	0.92%	9,251,810	0.32%	2,602.10
<b>Exempt</b>	4,627.19	1.20%	0	0.00%	0.00
<b>Total</b>	<b>387,149.03</b>	<b>100.00%</b>	<b>2,861,503,500</b>	<b>100.00%</b>	<b>7,391.22</b>

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	21	433,490	1,460	41,042,050	1,460	224,289,025	1,481	265,764,565	389,123
83.2	Columbus A-1	96	5,734,645	580	35,241,775	580	314,537,955	676	355,514,375	4,032,192
83.3	Columbus B	109	2,624,990	660	19,479,875	634	147,253,820	743	169,358,685	5,030,145
83.4	Columbus B-1	276	11,878,660	692	24,907,895	695	206,356,065	971	243,142,620	9,058,675
83.5	Columbus C	27	221,705	1,223	33,611,870	1,223	258,222,700	1,250	292,056,275	990,420
83.6	Columbus D	76	2,336,100	679	18,532,455	668	152,121,090	744	172,989,645	2,846,695
83.7	Columbus E	23	328,670	716	20,285,490	716	185,424,920	739	206,039,080	76,465
83.8	Columbus F	113	2,820,015	655	26,062,355	655	259,219,815	768	288,102,185	4,287,250
83.9	Columbus H	38	1,183,360	491	12,648,495	457	98,364,020	495	112,195,875	947,690
83.10	Columbus I	30	4,432,675	283	21,359,590	351	103,992,035	381	129,784,300	708,065
83.11	Columbus J	0	0	0	0	494	10,931,720	494	10,931,720	129,050
83.12	Columbus K	24	580,440	357	6,594,070	296	86,900,425	320	94,074,935	5,525,545
83.13	Columbus L	60	1,308,495	1,305	47,476,170	1,306	205,261,470	1,366	254,046,135	530,725
83.14	Comm1-col	1	7,350	2	376,210	2	841,380	3	1,224,940	0
83.15	Comm3-smtown/other	1	10,625	0	0	0	0	1	10,625	0
83.16	Humphrey D3	47	1,039,275	398	7,448,655	398	108,485,785	445	116,973,715	839,655
83.17	Nbhd 13 Smtown	138	1,961,950	761	10,253,255	764	124,388,680	902	136,603,885	3,041,620
83.18	Platte Acreage	927	21,034,925	822	37,868,380	903	275,894,415	1,830	334,797,720	2,936,303
83.19	Platte Center 12	0	0	3	47,345	3	511,805	3	559,150	0
83.20	Platte Cnty Farm	56	5,491,620	12	1,828,295	17	4,445,405	73	11,765,320	85,045
84	Residential Total	2,063	63,428,990	11,099	365,064,230	11,622	2,767,442,530	13,685	3,195,935,750	41,454,663

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Columbus A	1	573,390	3	111,165	2	292,870	3	977,425	0
85.2 Comm1-col	171	20,060,243	878	115,735,980	884	431,402,685	1,055	567,198,908	31,210,420
85.3 Comm2-col Sd	28	2,437,890	111	32,811,575	115	250,782,150	143	286,031,615	3,771,595
85.4 Comm3-smtown/other	56	1,309,310	250	9,403,660	275	117,218,825	331	127,931,795	10,189,250
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	3	574,945	2	1,201,960	3	1,799,130	1,127,960
85.8 Platte Cnty Farm	0	0	0	0	4	317,955	4	317,955	0
86 Commercial Total	258	24,478,058	1,247	158,819,465	1,284	801,518,940	1,542	984,816,463	46,299,225

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	6,940.57	49.19%	16,387,960	52.10%	2,361.18
88. 1G	701.32	4.97%	1,661,490	5.28%	2,369.09
89. 2G1	1,251.76	8.87%	2,817,875	8.96%	2,251.13
90. 2G	1.91	0.01%	3,525	0.01%	1,845.55
91. 3G1	5,079.26	36.00%	10,387,110	33.02%	2,045.00
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	134.32	0.95%	198,815	0.63%	1,480.16
95. Total	14,109.45	100.00%	31,457,085	100.00%	2,229.50
<b>CRP</b>					
96. 1C1	303.66	58.27%	722,715	60.99%	2,380.01
97. 1C	14.66	2.81%	34,895	2.94%	2,380.29
98. 2C1	74.15	14.23%	166,850	14.08%	2,250.17
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	116.02	22.26%	237,260	20.02%	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	2.42%	23,250	1.96%	1,845.24
104. Total	521.09	100.00%	1,184,970	100.00%	2,274.02
<b>Timber</b>					
105. 1T1	1,869.54	82.28%	3,704,230	82.03%	1,981.36
106. 1T	91.03	4.01%	201,630	4.47%	2,214.98
107. 2T1	96.88	4.26%	218,035	4.83%	2,250.57
108. 2T	0.01	0.00%	20	0.00%	2,000.00
109. 3T1	104.75	4.61%	214,215	4.74%	2,045.01
110. 3T	13.46	0.59%	24,835	0.55%	1,845.10
111. 4T1	32.41	1.43%	59,795	1.32%	1,844.96
112. 4T	64.00	2.82%	92,715	2.05%	1,448.67
113. Total	2,272.08	100.00%	4,515,475	100.00%	1,987.38
<hr/>					
Grass Total	14,109.45	83.47%	31,457,085	84.66%	2,229.50
CRP Total	521.09	3.08%	1,184,970	3.19%	2,274.02
Timber Total	2,272.08	13.44%	4,515,475	12.15%	1,987.38
<hr/>					
114. Market Area Total	16,902.62	100.00%	37,157,530	100.00%	2,198.33

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	8,842.38	37.82%	27,695,310	37.71%	3,132.11
88. 1G	8,801.37	37.64%	28,546,580	38.87%	3,243.42
89. 2G1	3,532.51	15.11%	10,751,500	14.64%	3,043.59
90. 2G	1,729.47	7.40%	5,214,870	7.10%	3,015.30
91. 3G1	3.60	0.02%	10,550	0.01%	2,930.56
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	43.25	0.18%	116,560	0.16%	2,695.03
94. 4G	430.62	1.84%	1,113,335	1.52%	2,585.42
95. Total	23,383.20	100.00%	73,448,705	100.00%	3,141.09
<b>CRP</b>					
96. 1C1	489.51	53.77%	1,584,795	54.09%	3,237.51
97. 1C	226.38	24.87%	753,850	25.73%	3,330.02
98. 2C1	124.02	13.62%	377,645	12.89%	3,045.03
99. 2C	66.99	7.36%	203,980	6.96%	3,044.93
100. 3C1	0.76	0.08%	2,225	0.08%	2,927.63
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%	7,330	0.25%	2,694.85
104. Total	910.38	100.00%	2,929,825	100.00%	3,218.24
<b>Timber</b>					
105. 1T1	1,890.04	32.31%	4,985,800	28.23%	2,637.93
106. 1T	2,378.95	40.67%	7,909,215	44.78%	3,324.67
107. 2T1	591.02	10.10%	1,798,790	10.18%	3,043.53
108. 2T	802.77	13.72%	2,444,105	13.84%	3,044.59
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	2.96	0.05%	5,460	0.03%	1,844.59
111. 4T1	27.00	0.46%	72,765	0.41%	2,695.00
112. 4T	157.33	2.69%	446,640	2.53%	2,838.87
113. Total	5,850.07	100.00%	17,662,775	100.00%	3,019.24
<hr/>					
Grass Total	23,383.20	77.57%	73,448,705	78.10%	3,141.09
CRP Total	910.38	3.02%	2,929,825	3.12%	3,218.24
Timber Total	5,850.07	19.41%	17,662,775	18.78%	3,019.24
<hr/>					
114. Market Area Total	30,143.65	100.00%	94,041,305	100.00%	3,119.77

**2026 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

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	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,994,524,215	3,185,559,515	191,035,300	6.38%	41,353,093	5.00%
02. Recreational	10,060,000	10,376,235	316,235	3.14%	101,570	2.13%
03. Ag-Homesite Land, Ag-Res Dwelling	292,130,145	340,625,800	48,495,655	16.60%	5,226,995	14.81%
<b>04. Total Residential (sum lines 1-3)</b>	<b>3,296,714,360</b>	<b>3,536,561,550</b>	<b>239,847,190</b>	<b>7.28%</b>	<b>46,681,658</b>	<b>5.86%</b>
05. Commercial	620,084,413	682,868,843	62,784,430	10.13%	37,950,165	4.00%
06. Industrial	291,041,340	301,947,620	10,906,280	3.75%	8,349,060	0.88%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>911,125,753</b>	<b>984,816,463</b>	<b>73,690,710</b>	<b>8.09%</b>	<b>46,299,225</b>	<b>3.01%</b>
08. Ag-Farmsite Land, Outbuildings	224,780,806	226,902,490	2,121,684	0.94%	1,308,190	0.36%
09. Minerals	188,785	188,785	0	0.00	0	0.00%
10. Non Ag Use Land	9,042,800	14,211,660	5,168,860	57.16%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>234,012,391</b>	<b>241,302,935</b>	<b>7,290,544</b>	<b>3.12%</b>	<b>1,308,190</b>	<b>2.56%</b>
12. Irrigated	1,842,773,450	1,844,225,360	1,451,910	0.08%		
13. Dryland	843,058,410	875,846,355	32,787,945	3.89%		
14. Grassland	122,639,600	131,198,835	8,559,235	6.98%		
15. Wasteland	992,625	981,140	-11,485	-1.16%		
16. Other Agland	9,276,145	9,251,810	-24,335	-0.26%		
<b>17. Total Agricultural Land</b>	<b>2,818,740,230</b>	<b>2,861,503,500</b>	<b>42,763,270</b>	<b>1.52%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>7,260,592,734</b>	<b>7,624,184,448</b>	<b>363,591,714</b>	<b>5.01%</b>	<b>94,289,073</b>	<b>3.71%</b>

## 2026 Assessment Survey for Platte County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	5
<b>4.</b>	<b>Other part-time employees:</b>
	One at 30 hours a week
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$557,635
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$557,635 – all health care, retirement and social security costs are paid from county general.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$60,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$49,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$28,062.68

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Deputy and Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; platte.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	Staff and gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Obliques through Cornerstone
10.	<b>When was the aerial imagery last updated?</b>
	New aerials flown in the fall of 2024

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Columbus, Duncan, Humphrey, Platte Center, Lindsey and Monroe are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	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**

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

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Thomas W. Kubert, hired for specialty commercial appraisals
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes, Dated 2025, various feedmills and co-ops 53 parcels.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	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.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	All value set by the County Assessor

## 2026 Residential Assessment Survey for Platte County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County Assessor and Assistant
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The county uses the cost approach and applies market derived depreciation.
<b>3.</b>	<b>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?</b>
	Depreciation studies are based on local market information.
<b>4.</b>	<b>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.</b>
	Yes; and also for each assessor location in the consolidated group.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Valued by square foot primarily with values derived from vacant lot sales.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	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.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	Yes.
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	There are currently ten 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.

## 2026 Commercial Assessment Survey for Platte County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County Assessor and Staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	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.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	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.
<b>3.</b>	<b>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?</b>
	Platte County uses local sales data to develop market derived depreciation.
<b>4.</b>	<b>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.</b>
	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.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Vacant lot sales are analyzed to establish land values.

## 2026 Agricultural Assessment Survey for Platte County

1.	<b>Valuation data collection done by:</b>
	Staff
2.	<b>Describe the process used to determine and monitor market areas.</b>
	The county monitors sales activity throughout the county to determine if measureable differences exist.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	The primary use of the parcel is determined based on physical inspections and questionnaires and similar properties are used to determine the valuation.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes; the first (home site) acre, for both farm home and rural residential home sites is valued the same at \$45,000. This home site acre value is the same throughout the county.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	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. Intensive use increased to \$20,000.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	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.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	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.
	<b><i>If your county has special value applications, please answer the following</i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	105
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Need more info.
	<b><i>If your county recognizes a special value, please answer the following</i></b>

7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	The non-agricultural influence has come from the development of residential or recreational sites or developments near the rivers.
7d.	<b>Where is the influenced area located within the county?</b>
	The influenced area in Platte County occurs along the rivers and is sometimes used for residential and recreational purposes.
7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	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 2025 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Value	Value Base
Residential	13513	65.78%	41.05%	3,001,917,095
Commercial	1478	7.19%	8.58%	627,323,688
Industrial	67	.33%	3.98%	291,038,340
Recreational	78	.39%	.14%	10,057,845
Agricultural	5311	26.05%	45.82%	3,351,101,475
Special Value	97	.48%	.43%	31,414,765
TOTAL	<u>20544</u>			<u>7,312,853,208</u>

Agricultural land-taxable acres 387,310

New Property: For assessment year 2025 an estimated 350 building permits and/or information statements were filed for new property construction/additions in the county.

**Current Assessment Procedures for Real Property**

STAFF

- 1 Assessor
- 1 Deputy Assessor
- 2 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, 2 Clerks 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 2025:**

Property Class	Median	COD	PRD
Residential	97	11.94	101.77
Commercial	95	24.78	119.35
Agricultural Land	72	19.21	104.44

**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.

## **Assessment Actions Planned for Assessment Year 2028:**

### **Residential**

Sales review of all neighborhoods & pickup work. Revalue B, K, Humphrey  
Pickup Work

### **Commercial**

Sales Review & Pickup work. Review of Columbus Commercial

### **Agricultural**

Pick up work & Sales review of land sales.



KARI S URKOSKI  
**PLATTE COUNTY ASSESSOR**  
2610 14<sup>th</sup> STREET- COLUMBUS NE 68601  
PHONE (402) 563-4902 - FAX (402) 562-6965

February 20, 2026

**2026**

Methodology for Special Valuation  
**Platte County**

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

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

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

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

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

Sincerely,

Kari S Urkoski  
Platte County Assessor