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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PLATTE COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Platte County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Platte County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Thomas M. Placzek, Platte County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods 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 on 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.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 and 92% to 100% for all other classes of real property.

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 reliability of the COD can be directly affected by extreme ratios.

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 IAAO's recognition 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.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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'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 professionally accepted mass appraisal methods. 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.

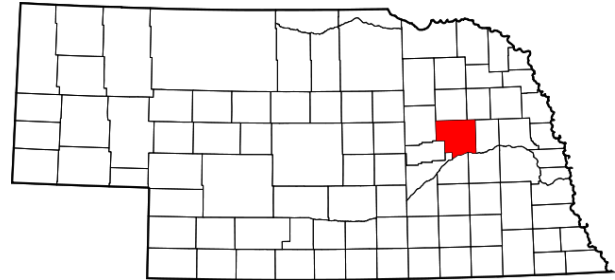
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

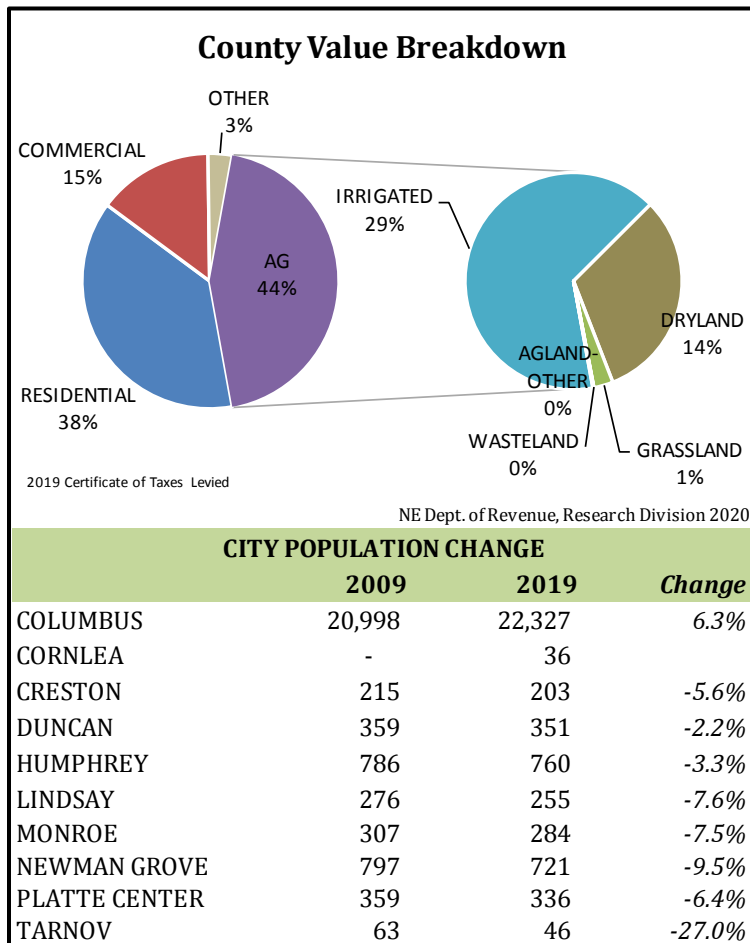
**Further information may be found in Exhibit 94*

County Overview

With a total area of 674 square miles, Platte County had 33,363 residents, per the Census Bureau Quick Facts for 2018, a 3% population increase over the 2010 U.S. Census. Reports indicated that 74% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$154,634 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Platte County are located in and around Columbus, the county seat. The U.S. Census Bureau states there were 1,016 employer establishments with total employment of 15,936.



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

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

2020 Residential Correlation for Platte County

Assessment Actions

During the assessment review, several of the neighborhoods in Columbus were increased due to the rapid market trend. The cost tables are dated 2017. Each of the valuation groups were increased with cost trend factors to achieve the acceptable level of value. Those valuation groups increased included the following 1, 2, 3, 5, 6, 7, 11, 12, and 13. Lot values in Valuation Groups 2 and 11 were also increased. Valuation Group 19 was increased and the same analysis was applied to the farm home sites.

Assessment Practice Review

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

The county assessor reaches out to the buyer and seller by phone when verification of sales is necessary to assist in the qualification of a transaction. The disqualified sales have sufficient documentation and the percentage of sales is acceptable and comparable to the state average. The review of Platte County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

There are currently 15 valuation groups, which are separated by geographic location. The city of Columbus is broken down in neighborhoods, which are determined by location and styles of properties.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The majority of the lot values are determined when the review and inspection is completed.

Platte County has an established six-year review and inspection cycle and is completing the review timely. The residential costing is dated 2017. The county currently has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

2020 Residential Correlation for Platte County

Description of Analysis

Residential parcels are analyzed utilizing 15 Valuation Groups that are based on the assessor locations in the county.

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

For the residential property class, a review of the Platte County’s statistical profile shows 959 qualified sales and all valuation groups are represented. All valuation groups are within the acceptable range. All three measures of central tendency are in range and support each other. The COD and PRD are also within the acceptable range indicating the data used for measurement is reliable.

Valuation Group 13 which groups all of the small towns together has a COD and PRD outside of the acceptable ranges. Review of this group reveals ratios ranging from 40% to 444%. Hypothetical removal of two from each end of the spectrum moves the COD 10% points down as well as the PRD almost 10%.

The movement of the residential base, excluding growth, confirms the assessment actions reported by the county assessor.

2020 Residential Correlation for Platte County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The Platte County Assessor complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	159	93.03	100.10	95.31	19.77	105.03
2	33	98.41	98.99	98.27	07.39	100.73
3	61	94.36	93.66	94.07	08.68	99.56
4	35	96.11	96.56	96.01	13.41	100.57
5	122	92.10	94.34	94.01	10.65	100.35
6	45	94.22	95.73	95.17	10.15	100.59
7	89	93.21	92.98	92.84	09.23	100.15
8	66	94.56	94.01	94.26	06.83	99.73
9	36	93.88	97.24	96.03	11.24	101.26
10	30	96.17	98.82	96.48	11.67	102.43
11	31	93.69	94.85	94.86	06.13	99.99
12	122	95.31	103.88	97.69	22.21	106.34
13	67	95.99	107.02	91.38	32.71	117.12
15	33	96.33	97.58	96.97	10.85	100.63
19	30	95.85	96.68	94.63	16.73	102.17
____ALL____	959	94.47	97.96	95.06	14.80	103.05

Level of Value

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

2020 Commercial Correlation for Platte County

Assessment Actions

An analysis of the commercial sales of Platte County was reviewed. The assessment change for 2020 included the reappraisal of apartments. All pick-up work was timely completed.

Assessment Practice Review

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

The county assessor reaches out to the buyer and seller by phone when verification of sales is necessary to assist in the qualification of a transaction. The disqualified sales have sufficient documentation and the percentage of sales is acceptable and comparable to the state average. The review of Platte County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The valuation groups currently are represented in three economic and geographic locations. The location of Columbus being the county seat and the largest commercial base followed by the proximity of the commercial outside the city limits and then the third economic location is the small towns grouped together.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. Lot values are determined when the completion of the review and inspection is completed.

Platte County has an established six year review and inspection cycle and is completing the review timely. The commercial class has been inspected and reviewed within the last four years.

The county currently has a written valuation methodology on file.

Description of Analysis

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

Valuation Group	Description
1	Columbus
2	Columbus Suburban OR Columbus Outside City Limits
3	All small towns and rural parcels

2020 Commercial Correlation for Platte County

For the commercial class, a review of the statistical profile has 90 qualified sales and all valuation groups represented. All measures of central tendency are within the acceptable range and support each other. The COD is acceptable, however the PRD is outside the range, largely due to high dollar sale prices. The sold parcels range in sale price of \$10,000 to \$1,500,000.

The occupancy code 353 (Retail) has 17 sales with a median of 107%. Review of the statistics indicates that there are four of the 17 sales within the acceptable median measure of central tendency. There are 15 sales in Valuation Group 1 and two sales in Valuation Group 3. The ratio ranges from 62% to 164% over 100 point difference. Removal of the two extreme ratios from either side of the spectrum moves the median ten points. This shift in the median does not provide a reliable indication that an adjustment would enhance the quality of assessment. The county will need to address this in the 2021 assessment year.

The County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) indicates a 3% increase in the commercial class of property excluding growth and supports the assessment actions of the Platte County Assessor.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that the assessments are within the acceptable parameters and therefore considered equalized. Based on all relevant information, the quality of assessment of the commercial class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	68	97.44	101.97	92.72	22.62	109.98
2	8	99.42	98.10	99.04	07.68	99.05
3	14	97.50	99.65	103.08	14.33	96.67
____ALL____	90	97.65	101.27	94.06	20.00	107.67

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Platte County is 98%.

2020 Agricultural Correlation for Platte County

Assessment Actions

The Platte County Assessor completed an analysis of the sold agricultural land with the current sales after the implementation of the Land Capabilities Group (LCG) conversion.

The analysis resulted in the county adjusting values to various LCG's in each market area and the overall increase to the irrigated values for all areas was approximately 3%, the dryland was decreased 12% and the grassland indicated approximately a 2% increase in value.

The county reviewed several areas in the rural improvements for the 2020 assessment year.

Assessment Practice Review

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

The county assessor reaches out to the buyer and seller by phone when verification of sales is necessary to assist in the qualification of a transaction. The disqualified sales have sufficient documentation and the percentage of sales is acceptable and comparable to the state average. The review of Platte County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Platte County Assessor identifies two market areas. The areas are defined geographically utilizing the sold parcels to establish the boundaries. Discussion was held with the assessor concerning the identification of intensive use parcels. Intensive use is identified for the 2020 assessment year.

The county has worked to identify the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 51% of the enrolled acres.

Platte County has an established six-year review and inspection cycle and is completing the review timely. The county assessor currently has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

Description of Analysis

There are two market areas within Platte County: Market Area 3 is predominantly irrigated cropland and some pasture but tends to have sandier soils than the rest of the county. Market Area 3 exists in the region south of the county between the Loup and Platte Rivers. Market Area 6 is much larger and is made up of all of the rest of the county north of the Loup River.

The statistical profile includes 55 sales within Platte County. All three measures of central tendency are within the acceptable parameters.

2020 Agricultural Correlation for Platte County

Another analysis is studied with the 80% Majority Land Use (MLU). The irrigated and dry measures all are within the acceptable parameters. There are two sales in the grass and they do not adequately represent the grass in the county.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of the Platte County values with adjoining counties shows that all values are comparable and therefore equalized. The quality of assessment of agricultural land in Platte County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	27	73.40	78.59	74.77	18.66	105.11
3	7	74.86	85.13	81.78	17.38	104.10
6	20	70.13	76.30	72.64	19.38	105.04
<u>Dry</u>						
County	19	71.36	71.65	69.10	14.24	103.69
6	19	71.36	71.65	69.10	14.24	103.69
<u>Grass</u>						
County	2	63.67	63.67	65.97	06.39	96.51
3	1	67.74	67.74	67.74	00.00	100.00
6	1	59.60	59.60	59.60	00.00	100.00
<u>ALL</u>	55	69.99	74.09	71.91	16.20	103.03

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Platte County is 70%.

2020 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	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, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Platte County

Residential Real Property - Current

Number of Sales	959	Median	94.47
Total Sales Price	\$164,116,252	Mean	97.96
Total Adj. Sales Price	\$164,116,252	Wgt. Mean	95.06
Total Assessed Value	\$156,007,075	Average Assessed Value of the Base	\$142,227
Avg. Adj. Sales Price	\$171,133	Avg. Assessed Value	\$162,677

Confidence Interval - Current

95% Median C.I	93.43 to 95.60
95% Wgt. Mean C.I	94.16 to 95.95
95% Mean C.I	96.29 to 99.63
% of Value of the Class of all Real Property Value in the County	35.90
% of Records Sold in the Study Period	7.36
% of Value Sold in the Study Period	8.42

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	977	96	96.13
2018	911	95	94.98
2017	858	95	95.19
2016	845	96	95.53

2020 Commission Summary for Platte County

Commercial Real Property - Current

Number of Sales	90	Median	97.65
Total Sales Price	\$26,895,499	Mean	101.27
Total Adj. Sales Price	\$26,895,499	Wgt. Mean	94.06
Total Assessed Value	\$25,297,431	Average Assessed Value of the Base	\$513,357
Avg. Adj. Sales Price	\$298,839	Avg. Assessed Value	\$281,083

Confidence Interval - Current

95% Median C.I	94.67 to 100.59
95% Wgt. Mean C.I	84.42 to 103.69
95% Mean C.I	94.63 to 107.91
% of Value of the Class of all Real Property Value in the County	15.06
% of Records Sold in the Study Period	5.94
% of Value Sold in the Study Period	3.25

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	84	97	97.32
2018	83	98	97.92
2017	83	98	98.43
2016	76	99	99.48

**71 Platte
RESIDENTIAL**

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 959
 Total Sales Price : 164,116,252
 Total Adj. Sales Price : 164,116,252
 Total Assessed Value : 156,007,075
 Avg. Adj. Sales Price : 171,133
 Avg. Assessed Value : 162,677

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 98
 COD : 14.80
 PRD : 103.05

COV : 26.99
 STD : 26.44
 Avg. Abs. Dev : 13.98
 MAX Sales Ratio : 443.67
 MIN Sales Ratio : 39.55

95% Median C.I. : 93.43 to 95.60
 95% Wgt. Mean C.I. : 94.16 to 95.95
 95% Mean C.I. : 96.29 to 99.63

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	119	98.03	101.29	98.73	12.06	102.59	54.67	227.72	95.46 to 100.55	163,485	161,401
01-JAN-18 To 31-MAR-18	79	99.72	105.58	100.14	12.85	105.43	72.87	247.27	98.31 to 101.66	177,483	177,723
01-APR-18 To 30-JUN-18	142	96.75	97.76	96.34	12.43	101.47	60.90	220.66	92.39 to 98.42	169,987	163,765
01-JUL-18 To 30-SEP-18	146	94.42	98.54	95.80	15.29	102.86	53.57	301.95	92.04 to 96.10	173,358	166,074
01-OCT-18 To 31-DEC-18	141	94.74	97.76	95.79	15.12	102.06	39.55	290.08	91.18 to 97.30	157,465	150,843
01-JAN-19 To 31-MAR-19	76	94.24	96.97	93.09	15.85	104.17	57.64	208.90	89.27 to 97.53	171,323	159,490
01-APR-19 To 30-JUN-19	124	90.54	95.56	92.13	15.87	103.72	63.92	368.46	87.38 to 93.81	176,189	162,322
01-JUL-19 To 30-SEP-19	132	89.64	93.00	90.13	15.92	103.18	50.92	443.67	86.08 to 91.99	182,738	164,703
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	486	96.63	100.13	97.38	13.44	102.82	53.57	301.95	95.50 to 98.03	170,626	166,149
01-OCT-18 To 30-SEP-19	473	91.78	95.73	92.69	15.90	103.28	39.55	443.67	90.07 to 93.29	171,653	159,109
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	508	95.77	99.20	96.66	14.26	102.63	39.55	301.95	94.42 to 97.14	168,646	163,013
<u>ALL</u>	959	94.47	97.96	95.06	14.80	103.05	39.55	443.67	93.43 to 95.60	171,133	162,677

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	159	93.03	100.10	95.31	19.77	105.03	60.60	247.27	89.55 to 96.09	110,748	105,552
2	33	98.41	98.99	98.27	07.39	100.73	81.03	121.49	94.08 to 102.05	369,589	363,193
3	61	94.36	93.66	94.07	08.68	99.56	71.78	121.45	91.18 to 97.79	181,643	170,873
4	35	96.11	96.56	96.01	13.41	100.57	65.98	148.89	88.75 to 99.73	193,366	185,642
5	122	92.10	94.34	94.01	10.65	100.35	69.54	131.69	90.07 to 96.08	163,580	153,786
6	45	94.22	95.73	95.17	10.15	100.59	73.78	142.72	90.32 to 100.11	173,696	165,309
7	89	93.21	92.98	92.84	09.23	100.15	71.76	124.13	90.03 to 96.54	199,504	185,227
8	66	94.56	94.01	94.26	06.83	99.73	78.72	117.03	91.50 to 96.63	286,502	270,066
9	36	93.88	97.24	96.03	11.24	101.26	73.11	162.82	91.39 to 98.31	162,881	156,409
10	30	96.17	98.82	96.48	11.67	102.43	51.15	220.66	92.73 to 100.50	209,693	202,304
11	31	93.69	94.85	94.86	06.13	99.99	82.37	108.72	90.78 to 99.24	218,279	207,055
12	122	95.31	103.88	97.69	22.21	106.34	57.91	301.95	90.56 to 99.94	113,074	110,458
13	67	95.99	107.02	91.38	32.71	117.12	39.55	443.67	88.26 to 105.29	96,239	87,942
15	33	96.33	97.58	96.97	10.85	100.63	63.59	152.27	90.14 to 102.08	196,177	190,238
19	30	95.85	96.68	94.63	16.73	102.17	56.32	178.31	89.61 to 105.10	212,888	201,447
<u>ALL</u>	959	94.47	97.96	95.06	14.80	103.05	39.55	443.67	93.43 to 95.60	171,133	162,677

**71 Platte
RESIDENTIAL**

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 959
 Total Sales Price : 164,116,252
 Total Adj. Sales Price : 164,116,252
 Total Assessed Value : 156,007,075
 Avg. Adj. Sales Price : 171,133
 Avg. Assessed Value : 162,677

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 98
 COD : 14.80
 PRD : 103.05

COV : 26.99
 STD : 26.44
 Avg. Abs. Dev : 13.98
 MAX Sales Ratio : 443.67
 MIN Sales Ratio : 39.55

95% Median C.I. : 93.43 to 95.60
 95% Wgt. Mean C.I. : 94.16 to 95.95
 95% Mean C.I. : 96.29 to 99.63

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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	959	94.47	97.96	95.06	14.80	103.05	39.55	443.67	93.43 to 95.60	171,133	162,677
06											
07											
<u>ALL</u>	959	94.47	97.96	95.06	14.80	103.05	39.55	443.67	93.43 to 95.60	171,133	162,677

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	443.67	443.67	443.67	00.00	100.00	443.67	443.67	N/A	3,000	13,310
Less Than 15,000	1	443.67	443.67	443.67	00.00	100.00	443.67	443.67	N/A	3,000	13,310
Less Than 30,000	14	124.59	172.80	157.80	59.67	109.51	53.57	443.67	92.63 to 227.72	20,429	32,237
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	958	94.45	97.60	95.05	14.43	102.68	39.55	368.46	93.43 to 95.53	171,308	162,833
Greater Than 14,999	958	94.45	97.60	95.05	14.43	102.68	39.55	368.46	93.43 to 95.53	171,308	162,833
Greater Than 29,999	945	94.39	96.85	94.95	13.69	102.00	39.55	301.95	93.29 to 95.46	173,365	164,609
<u>Incremental Ranges</u>											
0 TO 4,999	1	443.67	443.67	443.67	00.00	100.00	443.67	443.67	N/A	3,000	13,310
5,000 TO 14,999											
15,000 TO 29,999	13	118.63	151.97	154.77	46.40	98.19	53.57	368.46	92.63 to 211.40	21,769	33,693
30,000 TO 59,999	39	125.31	140.45	137.92	31.82	101.83	39.55	301.95	113.51 to 143.57	44,262	61,044
60,000 TO 99,999	106	103.27	105.76	104.47	19.13	101.23	54.67	176.06	97.79 to 109.54	79,690	83,249
100,000 TO 149,999	272	91.75	93.63	93.47	13.07	100.17	51.15	178.31	89.95 to 94.08	128,527	120,137
150,000 TO 249,999	381	92.60	92.68	92.86	09.82	99.81	50.92	170.57	91.38 to 93.84	187,954	174,538
250,000 TO 499,999	144	96.08	95.57	95.87	07.73	99.69	56.32	117.10	94.41 to 98.41	315,663	302,611
500,000 TO 999,999	3	95.41	97.61	97.97	04.93	99.63	91.65	105.76	N/A	543,833	532,813
1,000,000 +											
<u>ALL</u>	959	94.47	97.96	95.06	14.80	103.05	39.55	443.67	93.43 to 95.60	171,133	162,677

71 Platte
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 90
Total Sales Price : 26,895,499
Total Adj. Sales Price : 26,895,499
Total Assessed Value : 25,297,431
Avg. Adj. Sales Price : 298,839
Avg. Assessed Value : 281,083

MEDIAN : 98
WGT. MEAN : 94
MEAN : 101
COD : 20.00
PRD : 107.67

COV : 31.76
STD : 32.16
Avg. Abs. Dev : 19.53
MAX Sales Ratio : 253.13
MIN Sales Ratio : 00.00

95% Median C.I. : 94.67 to 100.59
95% Wgt. Mean C.I. : 84.42 to 103.69
95% Mean C.I. : 94.63 to 107.91

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	4	112.98	117.16	113.64	18.22	103.10	86.29	156.38	N/A	263,750	299,721
01-JAN-17 To 31-MAR-17	8	97.34	98.10	87.77	09.36	111.77	74.66	114.00	74.66 to 114.00	392,875	344,839
01-APR-17 To 30-JUN-17	6	95.59	104.73	96.66	21.31	108.35	74.81	172.44	74.81 to 172.44	328,833	317,851
01-JUL-17 To 30-SEP-17	9	89.06	95.77	93.69	15.36	102.22	76.78	142.78	78.94 to 107.29	230,556	215,998
01-OCT-17 To 31-DEC-17	11	98.96	102.06	108.69	10.44	93.90	79.17	150.73	82.93 to 117.93	132,136	143,625
01-JAN-18 To 31-MAR-18	9	97.51	90.38	72.76	22.18	124.22	00.00	132.98	79.25 to 116.59	336,500	244,825
01-APR-18 To 30-JUN-18	7	97.79	109.95	106.59	17.06	103.15	86.24	167.65	86.24 to 167.65	299,857	319,609
01-JUL-18 To 30-SEP-18	7	101.92	129.57	109.50	36.03	118.33	78.50	253.13	78.50 to 253.13	335,000	366,821
01-OCT-18 To 31-DEC-18	5	110.64	108.48	104.03	06.96	104.28	94.05	122.51	N/A	327,600	340,795
01-JAN-19 To 31-MAR-19	11	85.09	87.47	84.44	16.98	103.59	61.94	122.94	64.13 to 111.76	250,682	211,675
01-APR-19 To 30-JUN-19	5	83.13	86.27	73.91	16.43	116.72	57.49	113.18	N/A	476,000	351,790
01-JUL-19 To 30-SEP-19	8	106.33	102.70	105.46	32.81	97.38	42.39	214.41	42.39 to 214.41	368,500	388,637
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	27	97.27	101.62	94.70	16.29	107.31	74.66	172.44	86.66 to 106.87	305,407	289,211
01-OCT-17 To 30-SEP-18	34	99.42	106.26	96.22	20.46	110.43	00.00	253.13	95.54 to 104.50	262,529	252,597
01-OCT-18 To 30-SEP-19	29	94.58	95.09	91.54	22.66	103.88	42.39	214.41	82.46 to 110.00	335,293	306,912
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	34	98.04	99.94	94.74	13.42	105.49	74.66	172.44	92.27 to 100.00	254,250	240,873
01-JAN-18 To 31-DEC-18	28	101.43	108.30	95.63	22.17	113.25	00.00	253.13	94.99 to 112.62	325,375	311,157
<u>ALL</u>	90	97.65	101.27	94.06	20.00	107.67	00.00	253.13	94.67 to 100.59	298,839	281,083

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	68	97.44	101.97	92.72	22.62	109.98	00.00	253.13	94.05 to 103.31	324,007	300,431
2	8	99.42	98.10	99.04	07.68	99.05	78.94	122.14	78.94 to 122.14	447,500	443,206
3	14	97.50	99.65	103.08	14.33	96.67	63.80	142.78	83.13 to 114.00	91,643	94,465
<u>ALL</u>	90	97.65	101.27	94.06	20.00	107.67	00.00	253.13	94.67 to 100.59	298,839	281,083

**71 Platte
COMMERCIAL**

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 90
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 Avg. Adj. Sales Price : 298,839
 Avg. Assessed Value : 281,083

MEDIAN : 98
 WGT. MEAN : 94
 MEAN : 101
 COD : 20.00
 PRD : 107.67

COV : 31.76
 STD : 32.16
 Avg. Abs. Dev : 19.53
 MAX Sales Ratio : 253.13
 MIN Sales Ratio : 00.00

95% Median C.I. : 94.67 to 100.59
 95% Wgt. Mean C.I. : 84.42 to 103.69
 95% Mean C.I. : 94.63 to 107.91

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	89	97.79	101.31	93.89	20.20	107.90	00.00	253.13	94.58 to 100.94	287,309	269,760
04	1	97.27	97.27	97.27	00.00	100.00	97.27	97.27	N/A	1,325,000	1,288,785
<u>ALL</u>	90	97.65	101.27	94.06	20.00	107.67	00.00	253.13	94.67 to 100.59	298,839	281,083

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	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	10,000	10,000
Less Than 30,000	4	109.78	113.14	116.34	09.44	97.25	100.00	132.98	N/A	19,500	22,686
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	90	97.65	101.27	94.06	20.00	107.67	00.00	253.13	94.67 to 100.59	298,839	281,083
Greater Than 14,999	89	97.51	101.28	94.06	20.23	107.68	00.00	253.13	94.58 to 100.94	302,084	284,128
Greater Than 29,999	86	97.32	100.72	93.99	20.25	107.16	00.00	253.13	94.58 to 100.00	311,831	293,101
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	10,000	10,000
15,000 TO 29,999	3	114.00	117.51	118.74	08.02	98.96	105.56	132.98	N/A	22,667	26,915
30,000 TO 59,999	7	100.00	100.38	99.77	06.69	100.61	82.93	113.18	82.93 to 113.18	41,500	41,405
60,000 TO 99,999	24	108.32	121.06	120.73	22.36	100.27	79.17	253.13	100.00 to 122.94	78,104	94,299
100,000 TO 149,999	7	92.27	90.11	91.16	12.96	98.85	63.80	116.59	63.80 to 116.59	130,929	119,351
150,000 TO 249,999	15	86.24	83.46	83.66	12.09	99.76	42.39	104.50	76.78 to 94.58	196,400	164,307
250,000 TO 499,999	16	94.63	96.28	95.05	16.32	101.29	61.94	142.78	78.94 to 114.00	357,188	339,509
500,000 TO 999,999	11	97.51	103.89	103.36	28.12	100.51	00.00	214.41	86.38 to 122.14	672,273	694,878
1,000,000 +	6	84.52	81.24	81.74	19.65	99.39	57.49	101.92	57.49 to 101.92	1,280,000	1,046,301
<u>ALL</u>	90	97.65	101.27	94.06	20.00	107.67	00.00	253.13	94.67 to 100.59	298,839	281,083

71 Platte
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 90
Total Sales Price : 26,895,499
Total Adj. Sales Price : 26,895,499
Total Assessed Value : 25,297,431
Avg. Adj. Sales Price : 298,839
Avg. Assessed Value : 281,083

MEDIAN : 98
WGT. MEAN : 94
MEAN : 101
COD : 20.00
PRD : 107.67

COV : 31.76
STD : 32.16
Avg. Abs. Dev : 19.53
MAX Sales Ratio : 253.13
MIN Sales Ratio : 00.00

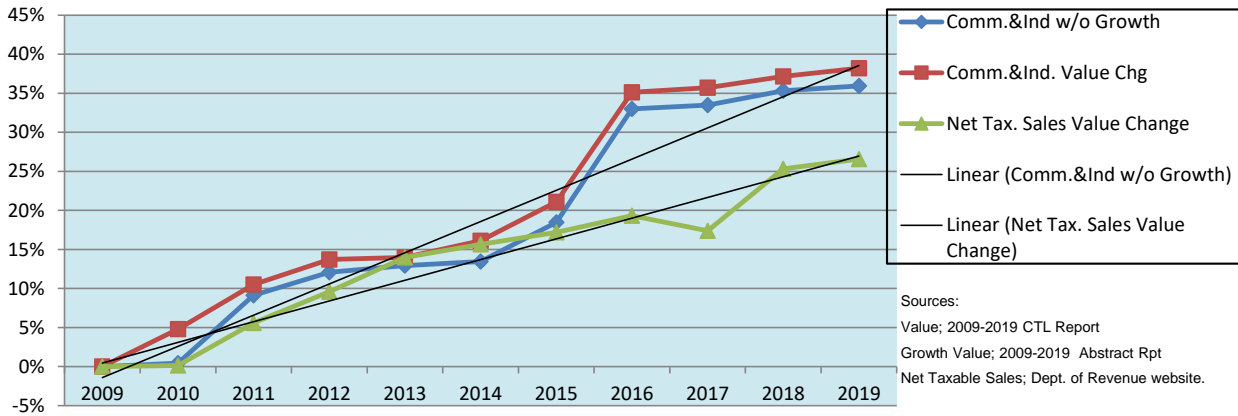
95% Median C.I. : 94.67 to 100.59
95% Wgt. Mean C.I. : 84.42 to 103.69
95% Mean C.I. : 94.63 to 107.91

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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
300	1	93.90	93.90	93.90	00.00	100.00	93.90	93.90	N/A	265,000	248,840
304	1	114.00	114.00	114.00	00.00	100.00	114.00	114.00	N/A	25,000	28,500
306	1	94.99	94.99	94.99	00.00	100.00	94.99	94.99	N/A	75,000	71,245
319	2	51.30	51.30	35.79	100.00	143.34	00.00	102.60	N/A	537,500	192,376
341	2	187.82	187.82	150.01	34.77	125.20	122.51	253.13	N/A	237,500	356,275
343	1	57.49	57.49	57.49	00.00	100.00	57.49	57.49	N/A	1,200,000	689,850
344	9	99.88	103.77	94.22	19.62	110.14	78.94	172.44	79.25 to 116.59	213,000	200,685
346	1	105.56	105.56	105.56	00.00	100.00	105.56	105.56	N/A	18,000	19,000
349	1	92.27	92.27	92.27	00.00	100.00	92.27	92.27	N/A	133,000	122,720
350	3	100.00	100.22	100.55	01.98	99.67	97.36	103.31	N/A	181,667	182,663
352	14	95.46	97.89	93.88	13.58	104.27	70.35	156.38	82.50 to 110.00	335,536	314,986
353	17	107.29	107.82	90.98	18.40	118.51	61.75	163.92	94.67 to 122.94	231,382	210,516
386	1	83.13	83.13	83.13	00.00	100.00	83.13	83.13	N/A	80,000	66,500
392	1	95.07	95.07	95.07	00.00	100.00	95.07	95.07	N/A	660,000	627,490
406	9	94.58	101.37	122.67	23.73	82.64	64.13	214.41	77.93 to 98.96	253,333	310,759
412	2	98.15	98.15	98.74	03.85	99.40	94.37	101.92	N/A	1,297,500	1,281,088
413	1	117.93	117.93	117.93	00.00	100.00	117.93	117.93	N/A	725,000	855,000
419	2	125.06	125.06	93.57	34.06	133.65	82.46	167.65	N/A	230,000	215,215
470	1	100.94	100.94	100.94	00.00	100.00	100.94	100.94	N/A	42,500	42,900
471	1	82.93	82.93	82.93	00.00	100.00	82.93	82.93	N/A	58,000	48,100
472	1	63.80	63.80	63.80	00.00	100.00	63.80	63.80	N/A	100,000	63,800
494	2	103.96	103.96	97.75	06.44	106.35	97.27	110.64	N/A	687,500	672,053
526	1	89.06	89.06	89.06	00.00	100.00	89.06	89.06	N/A	160,000	142,500
528	8	103.24	99.24	104.38	13.74	95.08	74.81	122.14	74.81 to 122.14	193,750	202,230
534	1	86.38	86.38	86.38	00.00	100.00	86.38	86.38	N/A	695,000	600,375
558	1	42.39	42.39	42.39	00.00	100.00	42.39	42.39	N/A	171,000	72,490
589	1	74.66	74.66	74.66	00.00	100.00	74.66	74.66	N/A	1,210,000	903,370
851	1	142.78	142.78	142.78	00.00	100.00	142.78	142.78	N/A	300,000	428,335
999	3	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	25,000	25,000
<u>ALL</u>	90	97.65	101.27	94.06	20.00	107.67	00.00	253.13	94.67 to 100.59	298,839	281,083

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 477,504,940	\$ 30,167,350		\$ 447,337,590	--	\$ 371,041,216	--
2009	\$ 533,205,710	\$ 62,955,430	11.81%	\$ 470,250,280	--	\$ 357,049,720	--
2010	\$ 558,803,460	\$ 23,173,125	4.15%	\$ 535,630,335	0.45%	\$ 357,623,295	0.16%
2011	\$ 589,172,330	\$ 7,213,890	1.22%	\$ 581,958,440	4.14%	\$ 377,000,436	5.42%
2012	\$ 606,336,730	\$ 8,668,865	1.43%	\$ 597,667,865	1.44%	\$ 391,259,772	3.78%
2013	\$ 607,756,110	\$ 5,598,820	0.92%	\$ 602,157,290	-0.69%	\$ 406,962,774	4.01%
2014	\$ 619,037,295	\$ 14,003,690	2.26%	\$ 605,033,605	-0.45%	\$ 412,919,570	1.46%
2015	\$ 645,609,700	\$ 13,883,380	2.15%	\$ 631,726,320	2.05%	\$ 418,392,787	1.33%
2016	\$ 720,582,270	\$ 11,376,200	1.58%	\$ 709,206,070	9.85%	\$ 426,057,796	1.83%
2017	\$ 723,691,605	\$ 11,982,455	1.66%	\$ 711,709,150	-1.23%	\$ 419,121,927	-1.63%
2018	\$ 731,363,060	\$ 9,721,665	1.33%	\$ 721,641,395	-0.28%	\$ 447,468,648	6.76%
2019	\$ 736,986,455	\$ 12,110,655	1.64%	\$ 724,875,800	-0.89%	\$ 451,957,569	1.00%
Ann %chg		3.29%		Average	1.44%	2.39%	2.41%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.45%	4.80%	0.16%
2011	9.14%	10.50%	5.59%
2012	12.09%	13.72%	9.58%
2013	12.93%	13.98%	13.98%
2014	13.47%	16.10%	15.65%
2015	18.48%	21.08%	17.18%
2016	33.01%	35.14%	19.33%
2017	33.48%	35.72%	17.38%
2018	35.34%	37.16%	25.32%
2019	35.95%	38.22%	26.58%

County Number	71
County Name	Platte

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	107	COV :	24.80	95% Median C.I. :	94.67 to 122.94
Total Sales Price :	3,933,500	Wgt. Mean :	91	STD :	26.74	95% Wgt. Mean C.I. :	65.48 to 116.48
Total Adj. Sales Price :	3,933,500	Mean :	108	Avg. Abs. Dev :	19.74	95% Mean C.I. :	94.07 to 121.57
Total Assessed Value :	3,578,765						
Avg. Adj. Sales Price :	231,382	COD :	18.40	MAX Sales Ratio :	163.92		
Avg. Assessed Value :	210,516	PRD :	118.51	MIN Sales Ratio :	61.75		

What IF

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>											
10/01/2016 To 12/31/2016	1	119.09	119.09	119.09		100.00	119.09	119.09	N/A	700,000	833,625
01/01/2017 To 03/31/2017	2	98.50	98.50	95.69	03.89	102.94	94.67	102.33	N/A	245,000	234,435
04/01/2017 To 06/30/2017											
07/01/2017 To 09/30/2017	1	107.29	107.29	107.29		100.00	107.29	107.29	N/A	65,000	69,740
10/01/2017 To 12/31/2017	3	98.72	115.00	108.78	18.64	105.72	95.54	150.73	N/A	96,833	105,332
01/01/2018 To 03/31/2018	1	132.98	132.98	132.98		100.00	132.98	132.98	N/A	25,000	33,245
04/01/2018 To 06/30/2018	1	94.99	94.99	94.99		100.00	94.99	94.99	N/A	35,000	33,245
07/01/2018 To 09/30/2018	1	163.92	163.92	163.92		100.00	163.92	163.92	N/A	67,500	110,645
10/01/2018 To 12/31/2018	1	112.62	112.62	112.62		100.00	112.62	112.62	N/A	88,000	99,105
01/01/2019 To 03/31/2019	4	98.43	95.43	84.03	22.27	113.57	61.94	122.94	N/A	136,875	115,011
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019	2	89.17	89.17	71.03	30.75	125.54	61.75	116.59	N/A	812,500	577,125
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	4	104.81	105.85	109.34	07.01	96.81	94.67	119.09	N/A	313,750	343,059
10/01/2017 To 09/30/2018	6	115.85	122.81	117.97	22.79	104.10	94.99	163.92	94.99 to 163.92	69,667	82,188
10/01/2018 To 09/30/2019	7	111.76	96.10	75.80	18.32	126.78	61.75	122.94	61.75 to 122.94	322,929	244,771
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	6	100.53	108.21	101.08	11.84	107.05	94.67	150.73	94.67 to 150.73	140,917	142,434
01/01/2018 To 12/31/2018	4	122.80	126.13	128.19	18.18	98.39	94.99	163.92	N/A	53,875	69,060

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	107	COV :	24.80	95% Median C.I. :	94.67 to 122.94
Total Sales Price :	3,933,500	Wgt. Mean :	91	STD :	26.74	95% Wgt. Mean C.I. :	65.48 to 116.48
Total Adj. Sales Price :	3,933,500	Mean :	108	Avg. Abs. Dev :	19.74	95% Mean C.I. :	94.07 to 121.57
Total Assessed Value :	3,578,765						
Avg. Adj. Sales Price :	231,382	COD :	18.40	MAX Sales Ratio :	163.92		
Avg. Assessed Value :	210,516	PRD :	118.51	MIN Sales Ratio :	61.75		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	15	107.29	107.00	90.67	18.49	118.01	61.75	163.92	94.67 to 119.09	258,233	234,152
3	2	113.99	113.99	110.82	16.67	102.86	94.99	132.98	N/A	30,000	33,245

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	132.98	132.98	132.98		100.00	132.98	132.98	N/A	25,000	33,245
___ Ranges Excl. Low \$___											
Greater Than 4,999	17	107.29	107.82	90.98	18.40	118.51	61.75	163.92	94.67 to 122.94	231,382	210,516
Greater Than 15,000	17	107.29	107.82	90.98	18.40	118.51	61.75	163.92	94.67 to 122.94	231,382	210,516
Greater Than 30,000	16	104.81	106.25	90.71	18.48	117.13	61.75	163.92	94.67 to 119.09	244,281	221,595
___ Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	132.98	132.98	132.98		100.00	132.98	132.98	N/A	25,000	33,245
30,000 TO 59,999	1	94.99	94.99	94.99		100.00	94.99	94.99	N/A	35,000	33,245
60,000 TO 99,999	8	112.19	121.29	120.19	14.49	100.92	98.72	163.92	98.72 to 163.92	74,688	89,769
100,000 TO 149,999	2	90.32	90.32	90.24	05.79	100.09	85.09	95.54	N/A	138,000	124,525
150,000 TO 249,999											
250,000 TO 499,999	3	94.67	91.07	92.40	19.25	98.56	61.94	116.59	N/A	316,667	292,608
500,000 TO 999,999	1	119.09	119.09	119.09		100.00	119.09	119.09	N/A	700,000	833,625
1,000,000 +	1	61.75	61.75	61.75		100.00	61.75	61.75	N/A	1,350,000	833,625

PAD 2020 R&O Statistics 2020 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	107	COV :	24.80	95% Median C.I. :	94.67 to 122.94
Total Sales Price :	3,933,500	Wgt. Mean :	91	STD :	26.74	95% Wgt. Mean C.I. :	65.48 to 116.48
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Total Assessed Value :	3,578,765						
Avg. Adj. Sales Price :	231,382	COD :	18.40	MAX Sales Ratio :	163.92		
Avg. Assessed Value :	210,516	PRD :	118.51	MIN Sales Ratio :	61.75		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
353	17	107.29	107.82	90.98	18.40	118.51	61.75	163.92	94.67 to 122.94	231,382	210,516

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Increase	0%

What IF

71 Platte
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 55
 Total Sales Price : 48,116,533
 Total Adj. Sales Price : 48,116,533
 Total Assessed Value : 34,598,220
 Avg. Adj. Sales Price : 874,846
 Avg. Assessed Value : 629,059

MEDIAN : 70
 WGT. MEAN : 72
 MEAN : 74
 COD : 16.20
 PRD : 103.03

COV : 25.79
 STD : 19.11
 Avg. Abs. Dev : 11.34
 MAX Sales Ratio : 145.44
 MIN Sales Ratio : 31.17

95% Median C.I. : 68.57 to 74.08
 95% Wgt. Mean C.I. : 68.01 to 75.80
 95% Mean C.I. : 69.04 to 79.14

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	5	68.61	66.78	67.79	07.58	98.51	56.02	76.00	N/A	975,296	661,186	
01-JAN-17 To 31-MAR-17	7	66.52	73.40	66.55	21.93	110.29	53.66	130.62	53.66 to 130.62	874,922	582,251	
01-APR-17 To 30-JUN-17	3	79.97	82.27	79.19	14.43	103.89	66.10	100.73	N/A	1,437,965	1,138,670	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17	3	63.02	60.83	60.71	12.20	100.20	48.21	71.27	N/A	786,000	477,152	
01-JAN-18 To 31-MAR-18	5	74.86	89.15	83.69	22.47	106.52	69.99	145.44	N/A	717,160	600,210	
01-APR-18 To 30-JUN-18	4	68.55	68.29	68.05	03.14	100.35	64.53	71.52	N/A	704,478	479,433	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	4	75.22	66.51	63.97	21.22	103.97	31.17	84.43	N/A	776,649	496,828	
01-JAN-19 To 31-MAR-19	16	73.23	74.72	74.60	12.18	100.16	59.60	109.82	66.00 to 80.65	934,008	696,814	
01-APR-19 To 30-JUN-19	7	71.54	79.17	74.59	16.75	106.14	60.58	132.79	60.58 to 132.79	655,609	489,006	
01-JUL-19 To 30-SEP-19	1	63.64	63.64	63.64	00.00	100.00	63.64	63.64	N/A	1,400,000	890,915	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	15	68.57	72.97	70.50	17.14	103.50	53.66	130.62	61.02 to 76.00	1,020,989	719,846	
01-OCT-17 To 30-SEP-18	12	70.63	75.12	72.48	16.01	103.64	48.21	145.44	64.53 to 74.86	730,143	529,186	
01-OCT-18 To 30-SEP-19	28	72.20	74.26	72.59	14.88	102.30	31.17	132.79	68.65 to 79.13	858,571	623,225	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	13	66.52	72.55	69.73	20.44	104.04	48.21	130.62	57.90 to 79.97	984,335	686,402	
01-JAN-18 To 31-DEC-18	13	71.52	75.76	72.62	18.06	104.32	31.17	145.44	67.74 to 82.05	731,562	531,238	
<u>ALL</u>	55	69.99	74.09	71.91	16.20	103.03	31.17	145.44	68.57 to 74.08	874,846	629,059	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
3	8	74.47	82.95	79.89	16.49	103.83	67.74	145.44	67.74 to 145.44	903,476	721,749	
6	47	69.64	72.59	70.49	15.70	102.98	31.17	132.79	66.52 to 73.40	869,973	613,281	
<u>ALL</u>	55	69.99	74.09	71.91	16.20	103.03	31.17	145.44	68.57 to 74.08	874,846	629,059	

71 Platte
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)
Qualified
Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 55
Total Sales Price : 48,116,533
Total Adj. Sales Price : 48,116,533
Total Assessed Value : 34,598,220
Avg. Adj. Sales Price : 874,846
Avg. Assessed Value : 629,059

MEDIAN : 70
WGT. MEAN : 72
MEAN : 74
COD : 16.20
PRD : 103.03

COV : 25.79
STD : 19.11
Avg. Abs. Dev : 11.34
MAX Sales Ratio : 145.44
MIN Sales Ratio : 31.17

95% Median C.I. : 68.57 to 74.08
95% Wgt. Mean C.I. : 68.01 to 75.80
95% Mean C.I. : 69.04 to 79.14

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	93.00	93.00	93.64	08.31	99.32	85.27	100.73	N/A	817,402	765,383
6	2	93.00	93.00	93.64	08.31	99.32	85.27	100.73	N/A	817,402	765,383
_____Dry_____											
County	17	71.54	72.37	69.46	14.90	104.19	31.17	130.62	66.10 to 79.13	731,849	508,307
6	17	71.54	72.37	69.46	14.90	104.19	31.17	130.62	66.10 to 79.13	731,849	508,307
_____Grass_____											
County	2	63.67	63.67	65.97	06.39	96.51	59.60	67.74	N/A	623,290	411,185
3	1	67.74	67.74	67.74	00.00	100.00	67.74	67.74	N/A	976,000	661,100
6	1	59.60	59.60	59.60	00.00	100.00	59.60	59.60	N/A	270,579	161,270
_____ALL_____	55	69.99	74.09	71.91	16.20	103.03	31.17	145.44	68.57 to 74.08	874,846	629,059

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	27	73.40	78.59	74.77	18.66	105.11	53.66	145.44	66.52 to 80.65	994,000	743,173
3	7	74.86	85.13	81.78	17.38	104.10	69.36	145.44	69.36 to 145.44	893,115	730,413
6	20	70.13	76.30	72.64	19.38	105.04	53.66	132.79	63.64 to 84.43	1,029,309	747,640
_____Dry_____											
County	19	71.36	71.65	69.10	14.24	103.69	31.17	130.62	66.10 to 76.36	742,618	513,134
6	19	71.36	71.65	69.10	14.24	103.69	31.17	130.62	66.10 to 76.36	742,618	513,134
_____Grass_____											
County	2	63.67	63.67	65.97	06.39	96.51	59.60	67.74	N/A	623,290	411,185
3	1	67.74	67.74	67.74	00.00	100.00	67.74	67.74	N/A	976,000	661,100
6	1	59.60	59.60	59.60	00.00	100.00	59.60	59.60	N/A	270,579	161,270
_____ALL_____	55	69.99	74.09	71.91	16.20	103.03	31.17	145.44	68.57 to 74.08	874,846	629,059

Platte County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	3	6398	6100	5563	5194	4900	4461	4100	3650	5255
Merrick	1	4800	4500	4200	4000	3900	3700	3550	3150	4147
Nance	1	4948	4893	4886	4876	4870	4893	4800	4796	4877
Polk	1	6408	5807	5460	5081	4674	4633	4440	3814	5899
Platte	6	9088	8500	7772	7500	6900	6498	6000	5400	7271
Colfax	1	6200	6000	5800	5554	5500	5300	5000	4598	5575
Madison	1	6944	6620	6175	5877	5550	5328	4302	3581	5281
Stanton	1	5600	5600	5600	5600	5235	4960	4405	4000	5272
Nance	2	5300	5300	5300	5250	5250	5250	5200	5200	5265

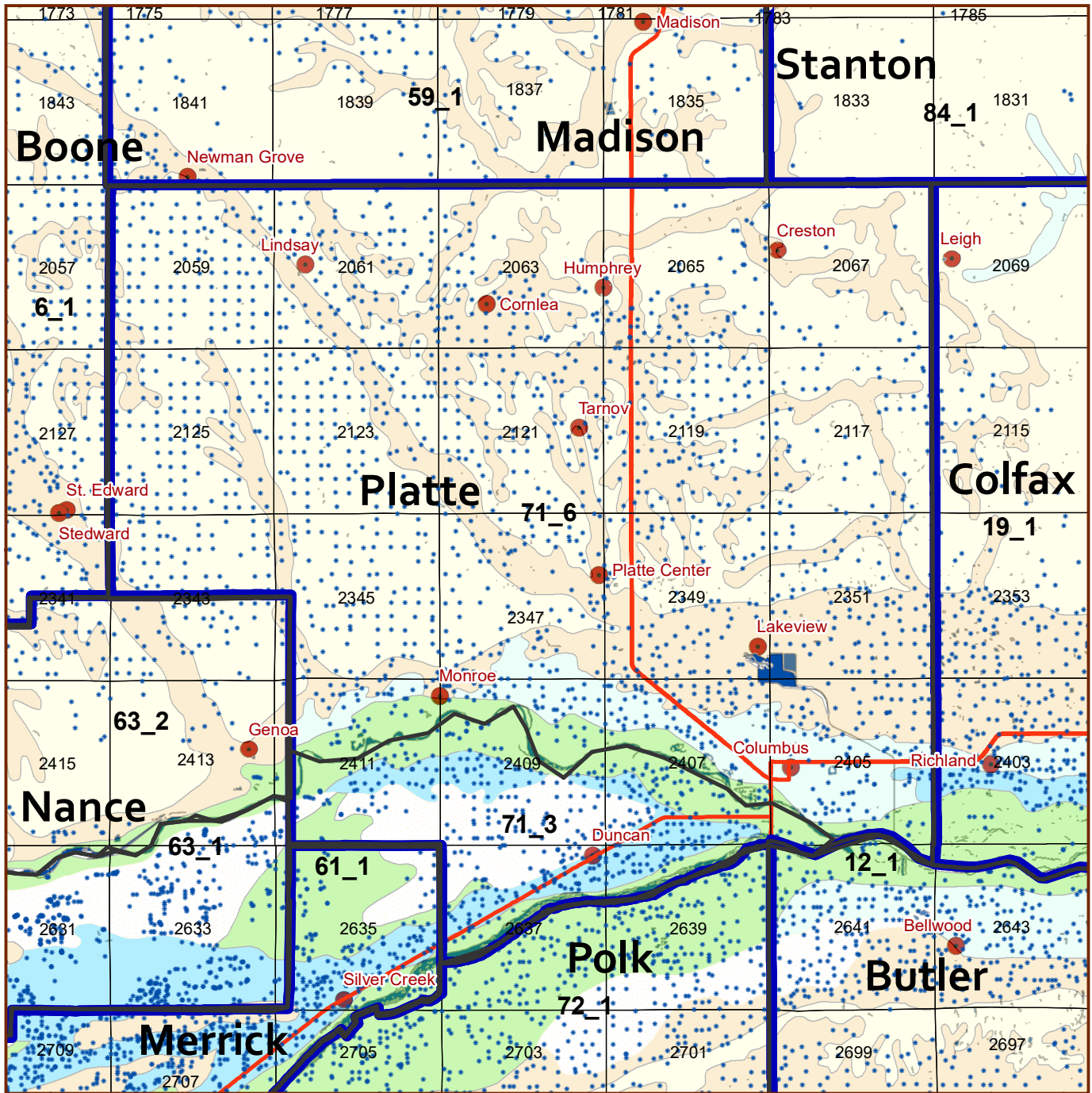
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	5200	5050	4779	4700	4363	3978	3301	2800	4191
Merrick	1	2800	2575	2400	2300	2175	2075	1900	1840	2286
Nance	1	2549	2550	2494	2493	2487	2470	2425	2375	2482
Polk	1	5048	4770	3681	3681	3287	3196	3100	3100	4441
Platte	6	6493	6100	5559	5499	5100	4599	3800	2900	5219
Colfax	1	5742	5639	5398	5298	4974	4877	4502	4147	5126
Madison	1	5867	5692	5292	5027	4721	4491	3500	2683	4973
Stanton	1	5100	5100	5060	3470	1822	4255	3975	3884	4392
Nance	2	3975	3950	3925	3925	3875	3850	3800	3800	3896

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	1393	1326	1300	706	1200	1124	1098	1037	1282
Merrick	1	1514	1460	1479	1427	1409	1350	1345	1200	1478
Nance	1	1451	1450	1441	1425	1402	1388	1385	1350	1426
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	2197
Platte	6	1587	1575	1507	1512	n/a	1241	n/a	1309	1554
Colfax	1	1984	1987	1800	1800	n/a	1700	n/a	1600	1941
Madison	1	2059	1951	1851	1780	1700	n/a	n/a	n/a	1925
Stanton	1	1710	1790	1263	1750	715	n/a	n/a	1415	1460
Nance	2	1726	1702	1676	1650	1651	1575	n/a	1575	1682

County	Mkt Area	CRP	TIMBER	WASTE
Platte	3	1301	974	100
Merrick	1	1220	500	547
Nance	1	1603	1300	278
Polk	1	1150	1150	40
Platte	6	1583	1358	100
Colfax	1	4997	1599	150
Madison	1	4010	694	150
Stanton	1	2743	190	138
Nance	2	0	0	276

Source: 2020 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

PLATTE COUNTY



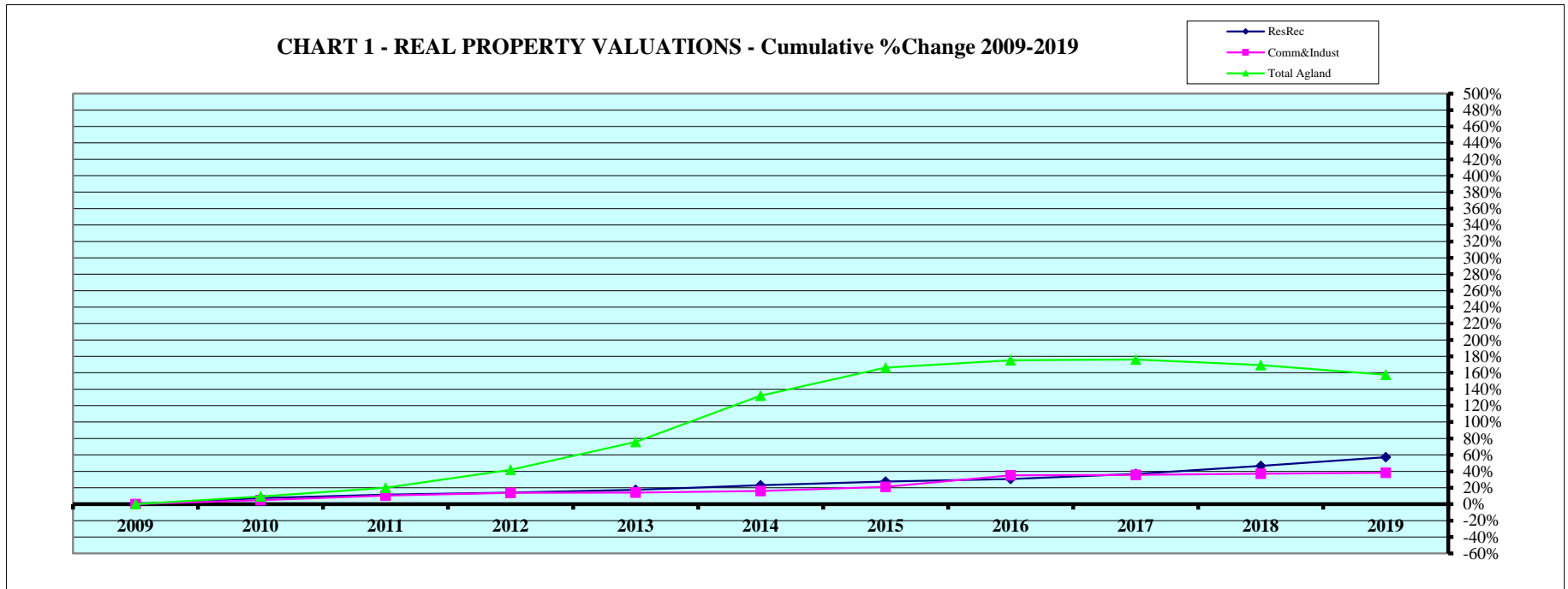
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	1,113,604,465	--	--	--	533,205,710	--	--	--	865,654,220	--	--	--
2010	1,195,030,640	81,426,175	7.31%	7.31%	558,803,460	25,597,750	4.80%	4.80%	945,197,590	79,543,370	9.19%	9.19%
2011	1,243,780,870	48,750,230	4.08%	11.69%	589,172,330	30,368,870	5.43%	10.50%	1,038,243,795	93,046,205	9.84%	19.94%
2012	1,268,991,982	25,211,112	2.03%	13.95%	606,336,730	17,164,400	2.91%	13.72%	1,227,622,430	189,378,635	18.24%	41.81%
2013	1,307,127,370	38,135,388	3.01%	17.38%	607,756,110	1,419,380	0.23%	13.98%	1,521,775,090	294,152,660	23.96%	75.79%
2014	1,370,000,922	62,873,552	4.81%	23.02%	619,037,295	11,281,185	1.86%	16.10%	2,008,208,965	486,433,875	31.96%	131.99%
2015	1,420,286,969	50,286,047	3.67%	27.54%	645,609,700	26,572,405	4.29%	21.08%	2,305,352,485	297,143,520	14.80%	166.31%
2016	1,455,511,084	35,224,115	2.48%	30.70%	720,582,270	74,972,570	11.61%	35.14%	2,383,414,785	78,062,300	3.39%	175.33%
2017	1,524,021,281	68,510,197	4.71%	36.85%	723,691,605	3,109,335	0.43%	35.72%	2,390,731,085	7,316,300	0.31%	176.18%
2018	1,632,815,143	108,793,862	7.14%	46.62%	731,363,060	7,671,455	1.06%	37.16%	2,332,097,430	-58,633,655	-2.45%	169.40%
2019	1,750,492,823	117,677,680	7.21%	57.19%	736,986,455	5,623,395	0.77%	38.22%	2,230,277,995	-101,819,435	-4.37%	157.64%

Rate Annual %chg: Residential & Recreational **4.63%**

Commercial & Industrial **3.29%**

Agricultural Land **9.93%**

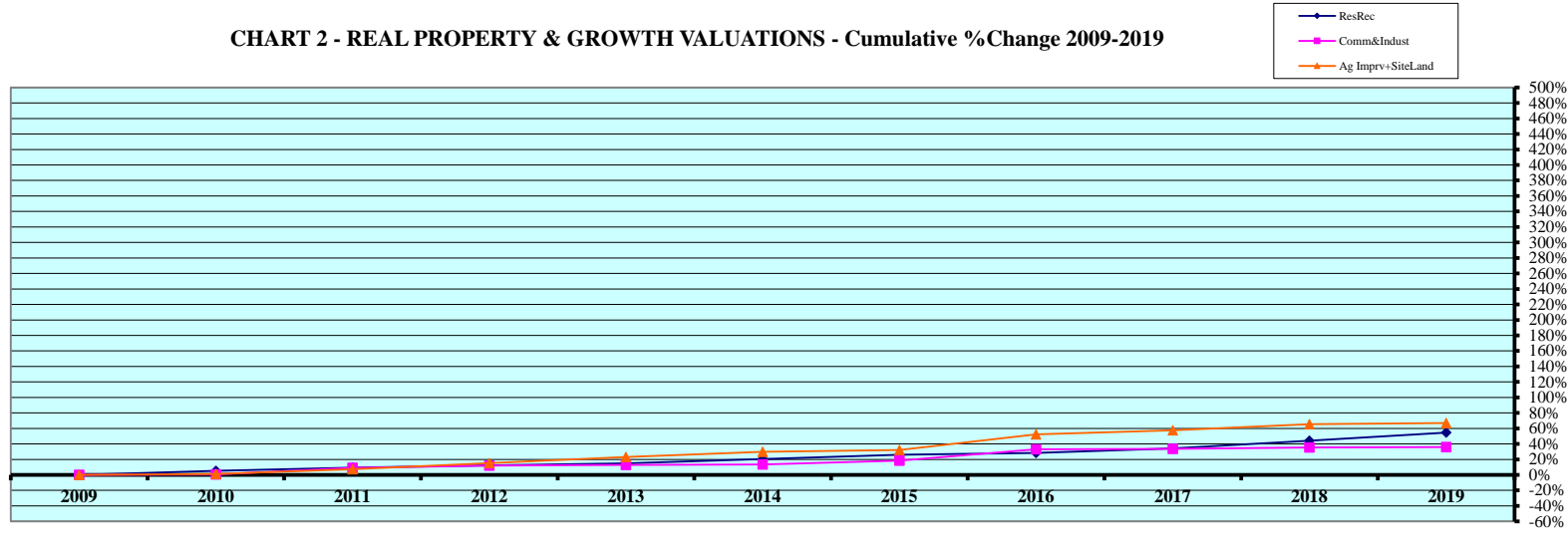
Cnty# **71**
County **PLATTE**

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: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2009	1,113,604,465	27,710,278	2.49%	1,085,894,187	--	--	533,205,710	62,955,430	11.81%	470,250,280	--	--		
2010	1,195,030,640	21,353,390	1.79%	1,173,677,250	5.39%	5.39%	558,803,460	23,173,125	4.15%	535,630,335	0.45%	0.45%		
2011	1,243,780,870	24,440,780	1.97%	1,219,340,090	2.03%	9.49%	589,172,330	7,213,890	1.22%	581,958,440	4.14%	9.14%		
2012	1,268,991,982	19,653,214	1.55%	1,249,338,768	0.45%	12.19%	606,336,730	8,668,865	1.43%	597,667,865	1.44%	12.09%		
2013	1,307,127,370	26,609,635	2.04%	1,280,517,735	0.91%	14.99%	607,756,110	5,598,820	0.92%	602,157,290	-0.69%	12.93%		
2014	1,370,000,922	28,941,880	2.11%	1,341,059,042	2.60%	20.43%	619,037,295	14,003,690	2.26%	605,033,605	-0.45%	13.47%		
2015	1,420,286,969	17,772,790	1.25%	1,402,514,179	2.37%	25.94%	645,609,700	13,883,380	2.15%	631,726,320	2.05%	18.48%		
2016	1,455,511,084	27,608,023	1.90%	1,427,903,061	0.54%	28.22%	720,582,270	11,376,200	1.58%	709,206,070	9.85%	33.01%		
2017	1,524,021,281	28,174,545	1.85%	1,495,846,736	2.77%	34.32%	723,691,605	11,982,455	1.66%	711,709,150	-1.23%	33.48%		
2018	1,632,815,143	29,226,333	1.79%	1,603,588,810	5.22%	44.00%	731,363,060	9,721,665	1.33%	721,641,395	-0.28%	35.34%		
2019	1,750,492,823	29,056,296	1.66%	1,721,436,527	5.43%	54.58%	736,986,455	12,110,655	1.64%	724,875,800	-0.89%	35.95%		
Rate Ann%chg	4.63%						3.29%						C & I w/o growth	1.44%

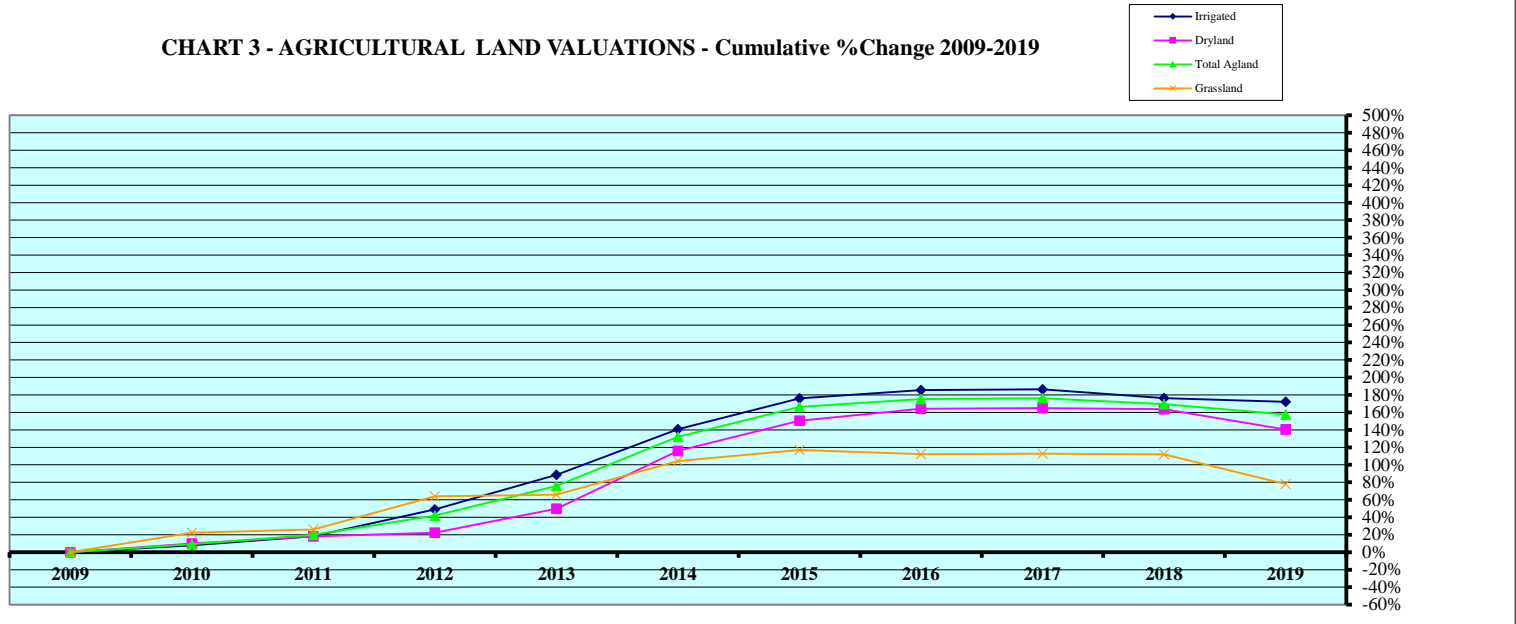
Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	104,795,651	80,122,414	184,918,065	4,699,174	--	--
2010	108,892,135	81,435,320	190,327,455	3,442,860	1.06%	1.06%
2011	120,300,842	83,936,398	204,237,240	5,985,220	4.16%	7.21%
2012	127,190,498	94,542,957	221,733,455	8,657,725	4.33%	15.23%
2013	137,354,821	104,935,195	242,290,016	14,451,650	2.75%	23.21%
2014	137,464,601	108,450,970	245,915,571	5,684,205	3.90%	29.91%
2015	139,531,781	113,813,373	253,345,154	9,169,430	2.96%	32.05%
2016	148,038,251	144,466,983	292,505,234	10,913,825	-0.85%	52.28%
2017	154,120,580	150,194,325	304,314,905	13,170,180	3.73%	57.45%
2018	161,874,470	148,963,785	310,838,255	4,831,135	4.33%	65.48%
2019	161,753,670	153,215,580	314,969,250	6,248,835	1.55%	66.95%
Rate Ann%chg	4.44%	6.70%	5.47%	Ag Imprv+Site w/o growth		2.13%

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

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County PLATTE

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	535,697,635	--	--	--	292,979,080	--	--	--	36,210,010	--	--	--
2010	577,288,895	41,591,260	7.76%	7.76%	322,418,465	29,439,385	10.05%	10.05%	44,335,165	8,125,155	22.44%	22.44%
2011	634,634,455	57,345,560	9.93%	18.47%	345,627,210	23,208,745	7.20%	17.97%	45,620,605	1,285,440	2.90%	25.99%
2012	797,354,525	162,720,070	25.64%	48.84%	358,366,480	12,739,270	3.69%	22.32%	59,350,625	13,730,020	30.10%	63.91%
2013	1,010,310,465	212,955,940	26.71%	88.60%	438,563,030	80,196,550	22.38%	49.69%	60,085,670	735,045	1.24%	65.94%
2014	1,288,976,030	278,665,565	27.58%	140.62%	632,420,835	193,857,805	44.20%	115.86%	74,011,405	13,925,735	23.18%	104.39%
2015	1,479,097,320	190,121,290	14.75%	176.11%	733,832,500	101,411,665	16.04%	150.47%	78,576,425	4,565,020	6.17%	117.00%
2016	1,529,991,850	50,894,530	3.44%	185.61%	773,667,980	39,835,480	5.43%	164.07%	76,831,145	-1,745,280	-2.22%	112.18%
2017	1,534,311,935	4,320,085	0.28%	186.41%	776,159,155	2,491,175	0.32%	164.92%	77,027,910	196,765	0.26%	112.73%
2018	1,480,033,630	-54,278,305	-3.54%	176.28%	772,057,035	-4,102,120	-0.53%	163.52%	76,793,380	-234,530	-0.30%	112.08%
2019	1,457,889,835	-22,143,795	-1.50%	172.15%	704,281,935	-67,775,100	-8.78%	140.39%	64,422,350	-12,371,030	-16.11%	77.91%

Rate Ann.%chg: Irrigated **10.53%** Dryland **9.17%** Grassland **5.93%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	416,700	--	--	--	350,795	--	--	--	865,654,220	--	--	--
2010	196,015	-220,685	-52.96%	-52.96%	959,050	608,255	173.39%	173.39%	945,197,590	79,543,370	9.19%	9.19%
2011	227,970	31,955	16.30%	-45.29%	12,133,555	11,174,505	1165.16%	3358.87%	1,038,243,795	93,046,205	9.84%	19.94%
2012	257,050	29,080	12.76%	-38.31%	12,293,750	160,195	1.32%	3404.54%	1,227,622,430	189,378,635	18.24%	41.81%
2013	255,905	-1,145	-0.45%	-38.59%	12,560,020	266,270	2.17%	3480.44%	1,521,775,090	294,152,660	23.96%	75.79%
2014	257,350	1,445	0.56%	-38.24%	12,543,345	-16,675	-0.13%	3475.69%	2,008,208,965	486,433,875	31.96%	131.99%
2015	260,115	2,765	1.07%	-37.58%	13,586,125	1,042,780	8.31%	3772.95%	2,305,352,485	297,143,520	14.80%	166.31%
2016	40,450	-219,665	-84.45%	-90.29%	2,883,360	-10,702,765	-78.78%	721.95%	2,383,414,785	78,062,300	3.39%	175.33%
2017	284,810	244,360	604.10%	-31.65%	2,947,275	63,915	2.22%	740.17%	2,390,731,085	7,316,300	0.31%	176.18%
2018	289,640	4,830	1.70%	-30.49%	2,923,745	-23,530	-0.80%	733.46%	2,332,097,430	-58,633,655	-2.45%	169.40%
2019	769,905	480,265	165.81%	84.76%	2,913,970	-9,775	-0.33%	730.68%	2,230,277,995	-101,819,435	-4.37%	157.64%

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County **PLATTE**

Rate Ann.%chg: Total Agric Land **9.93%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	535,728,225	202,087	2,651			293,320,655	133,919	2,190			40,327,605	47,336	852		
2010	577,556,345	203,768	2,834	6.92%	6.92%	322,542,150	131,080	2,461	12.34%	12.34%	45,177,490	50,362	897	5.29%	5.29%
2011	634,516,885	208,248	3,047	7.50%	14.94%	345,210,050	126,986	2,718	10.48%	24.12%	45,857,950	49,501	926	3.27%	8.74%
2012	799,080,475	209,822	3,808	24.99%	43.66%	358,406,150	125,592	2,854	4.98%	30.29%	58,559,795	49,411	1,185	27.93%	39.11%
2013	1,010,500,885	212,372	4,758	24.94%	79.49%	438,175,810	122,848	3,567	24.99%	62.85%	60,361,005	49,318	1,224	3.27%	43.66%
2014	1,286,481,970	214,872	5,987	25.83%	125.85%	634,700,370	120,988	5,246	47.08%	139.51%	73,645,680	48,650	1,514	23.68%	77.69%
2015	1,479,652,135	215,930	6,852	14.45%	158.49%	734,378,210	119,978	6,121	16.68%	179.46%	78,228,015	48,458	1,614	6.64%	89.49%
2016	1,529,181,700	213,546	7,161	4.50%	170.12%	774,732,080	121,566	6,373	4.12%	190.97%	76,802,945	48,839	1,573	-2.59%	84.59%
2017	1,534,760,420	213,283	7,196	0.49%	171.44%	776,594,610	121,314	6,402	0.45%	192.27%	76,998,235	49,098	1,568	-0.28%	84.08%
2018	1,480,379,190	213,530	6,933	-3.65%	161.52%	772,444,085	120,659	6,402	0.01%	192.29%	76,729,330	49,321	1,556	-0.80%	82.61%
2019	1,469,967,955	213,444	6,887	-0.66%	159.79%	707,520,070	120,274	5,883	-8.11%	168.58%	67,726,850	49,487	1,369	-12.03%	60.64%

Rate Annual %chg Average Value/Acre: 10.02%

10.38%

4.85%

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
2009	415,205	4,615	90			411,870	1,323	311			870,203,560	389,280	2,235		
2010	189,400	2,106	90	-0.03%	-0.03%	494,055	1,680	294	-5.51%	-5.51%	945,959,440	388,996	2,432	8.78%	8.78%
2011	224,445	2,495	90	0.02%	-0.01%	479,090	1,458	329	11.69%	5.53%	1,026,288,420	388,689	2,640	8.58%	18.12%
2012	254,350	2,543	100	11.17%	11.15%	2,930,025	3,434	853	159.72%	174.09%	1,219,230,795	390,803	3,120	18.16%	39.56%
2013	255,655	2,557	100	-0.01%	11.14%	2,936,275	3,438	854	0.10%	174.37%	1,512,229,630	390,532	3,872	24.12%	73.22%
2014	254,990	2,550	100	0.00%	11.13%	3,001,810	3,493	859	0.61%	176.06%	1,998,084,820	390,554	5,116	32.12%	128.86%
2015	257,605	2,576	100	0.01%	11.14%	2,989,745	3,463	863	0.46%	177.33%	2,295,505,710	390,405	5,880	14.93%	163.03%
2016	274,645	2,746	100	0.01%	11.15%	2,887,835	3,370	857	-0.74%	175.28%	2,383,879,205	390,068	6,111	3.94%	173.39%
2017	284,830	2,848	100	-0.01%	11.14%	2,955,125	3,474	851	-0.74%	173.25%	2,391,593,220	390,018	6,132	0.34%	174.31%
2018	289,680	2,897	100	-0.01%	11.13%	2,927,820	3,469	844	-0.78%	171.11%	2,332,770,105	389,877	5,983	-2.42%	167.66%
2019	288,700	2,887	100	0.00%	11.13%	2,939,215	3,465	848	0.52%	172.53%	2,248,442,790	389,557	5,772	-3.54%	158.20%

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PLATTE

Rate Annual %chg Average Value/Acre: 9.95%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
32,237	PLATTE	325,613,880	32,744,953	89,600,401	1,745,868,528	480,645,370	256,341,085	4,624,295	2,230,277,995	161,753,670	153,215,580	166,575	5,480,852,332
cnty sector/value % of total value:		5.94%	0.60%	1.63%	31.85%	8.77%	4.68%	0.08%	40.69%	2.95%	2.80%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
22,327	COLUMBUS	45,384,138	8,399,654	9,151,505	1,217,640,898	383,696,945	11,804,130	296,685	424,345	0	0	0	1,676,798,300
69.26%	%sector of county sector	13.94%	25.65%	10.21%	69.74%	79.83%	4.60%	6.42%	0.02%				30.59%
	%sector of municipality	2.71%	0.50%	0.55%	72.62%	22.88%	0.70%	0.02%	0.03%				100.00%
36	CORNLEA	270,337	0	0	1,353,630	742,625	0	0	0	0	0	0	2,366,592
0.11%	%sector of county sector	0.08%		0.08%	0.08%	0.15%							0.04%
	%sector of municipality	11.42%		57.20%	31.38%								100.00%
203	CRESTON	469,165	1,653	938	6,069,875	1,850,840	0	0	5,425	0	0	0	8,397,896
0.63%	%sector of county sector	0.14%	0.01%	0.00%	0.35%	0.39%			0.00%				0.15%
	%sector of municipality	5.59%	0.02%	0.01%	72.28%	22.04%			0.06%				100.00%
351	DUNCAN	97,277	429,682	2,029,133	18,277,785	1,918,820	886,270	0	121,590	0	146,330	0	23,906,887
1.09%	%sector of county sector	0.03%	1.31%	2.26%	1.05%	0.40%	0.35%		0.01%		0.10%		0.44%
	%sector of municipality	0.41%	1.80%	8.49%	76.45%	8.03%	3.71%		0.51%		0.61%		100.00%
760	HUMPHREY	1,169,133	375,913	996,022	60,847,090	4,344,525	0	0	0	0	0	0	67,732,683
2.36%	%sector of county sector	0.36%	1.15%	1.11%	3.49%	0.90%							1.24%
	%sector of municipality	1.73%	0.55%	1.47%	89.83%	6.41%							100.00%
255	LINDSAY	7,213,258	129,576	14,449	15,422,990	3,287,225	3,872,010	0	0	0	0	0	29,939,508
0.79%	%sector of county sector	2.22%	0.40%	0.02%	0.88%	0.68%	1.51%						0.55%
	%sector of municipality	24.09%	0.43%	0.05%	51.51%	10.98%	12.93%						100.00%
284	MONROE	2,493,779	177,571	605,664	8,880,140	11,277,515	0	0	0	0	0	0	23,434,669
0.88%	%sector of county sector	0.77%	0.54%	0.68%	0.51%	2.35%			2.35%				0.43%
	%sector of municipality	10.64%	0.76%	2.58%	37.89%	48.12%							100.00%
721	NEWMAN GROVE	192	2,108	172	370,575	0	0	0	0	0	0	0	373,047
2.24%	%sector of county sector	0.00%	0.01%	0.00%	0.02%								0.01%
	%sector of municipality	0.05%	0.57%	0.05%	99.34%								100.00%
336	PLATTE CENTER	314,127	157,078	607,048	12,880,450	1,682,500	0	0	0	0	35,730	0	15,676,933
1.04%	%sector of county sector	0.10%	0.48%	0.68%	0.74%	0.35%					0.02%		0.29%
	%sector of municipality	2.00%	1.00%	3.87%	82.16%	10.73%					0.23%		100.00%
46	TARNOV	17,122	26,823	174,756	1,394,180	140,085	0	0	0	0	0	0	1,752,966
0.14%	%sector of county sector	0.01%	0.08%	0.20%	0.08%	0.03%							0.03%
	%sector of municipality	0.98%	1.53%	9.97%	79.53%	7.99%							100.00%
25,319	Total Municipalities	57,428,528	9,700,058	13,579,687	1,343,137,613	408,941,080	16,562,410	296,685	551,360	0	182,060	0	1,850,379,481
78.54%	%all municip.sectors of cnty	17.64%	29.62%	15.16%	76.93%	85.08%	6.46%	6.42%	0.02%		0.12%		33.76%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

Total Real Property Sum Lines 17, 25, & 30	Records : 19,833	Value : 5,163,851,178	Growth 71,859,925	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	628	14,844,885	352	12,959,530	867	15,028,220	1,847	42,832,635	
02. Res Improve Land	8,738	198,161,598	705	25,095,835	1,023	25,967,390	10,466	249,224,823	
03. Res Improvements	9,044	1,184,706,220	949	174,346,350	1,134	197,236,180	11,127	1,556,288,750	
04. Res Total	9,672	1,397,712,703	1,301	212,401,715	2,001	238,231,790	12,974	1,848,346,208	32,617,135
% of Res Total	74.55	75.62	10.03	11.49	15.42	12.89	65.42	35.79	45.39
05. Com UnImp Land	205	11,772,050	32	2,500,795	10	315,145	247	14,587,990	
06. Com Improve Land	1,006	91,206,455	92	9,263,955	59	3,510,835	1,157	103,981,245	
07. Com Improvements	1,028	330,921,995	102	37,293,805	68	26,156,190	1,198	394,371,990	
08. Com Total	1,233	433,900,500	134	49,058,555	78	29,982,170	1,445	512,941,225	17,261,855
% of Com Total	85.33	84.59	9.27	9.56	5.40	5.85	7.29	9.93	24.02
09. Ind UnImp Land	2	244,745	8	754,645	0	0	10	999,390	
10. Ind Improve Land	7	661,565	51	21,086,420	2	2,111,640	60	23,859,625	
11. Ind Improvements	7	20,853,345	51	210,988,360	2	8,093,765	60	239,935,470	
12. Ind Total	9	21,759,655	59	232,829,425	2	10,205,405	70	264,794,485	4,069,420
% of Ind Total	12.86	8.22	84.29	87.93	2.86	3.85	0.35	5.13	5.66
13. Rec UnImp Land	5	258,945	12	381,020	29	1,335,290	46	1,975,255	
14. Rec Improve Land	0	0	3	884,840	9	820,885	12	1,705,725	
15. Rec Improvements	0	0	3	449,195	11	1,314,360	14	1,763,555	
16. Rec Total	5	258,945	15	1,715,055	40	3,470,535	60	5,444,535	0
% of Rec Total	8.33	4.76	25.00	31.50	66.67	63.74	0.30	0.11	0.00
Res & Rec Total	9,677	1,397,971,648	1,316	214,116,770	2,041	241,702,325	13,034	1,853,790,743	32,617,135
% of Res & Rec Total	74.24	75.41	10.10	11.55	15.66	13.04	65.72	35.90	45.39
Com & Ind Total	1,242	455,660,155	193	281,887,980	80	40,187,575	1,515	777,735,710	21,331,275
% of Com & Ind Total	81.98	58.59	12.74	36.24	5.28	5.17	7.64	15.06	29.68
17. Taxable Total	10,919	1,853,631,803	1,509	496,004,750	2,121	281,889,900	14,549	2,631,526,453	53,948,410
% of Taxable Total	75.05	70.44	10.37	18.85	14.58	10.71	73.36	50.96	75.07

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	7	4,493,270	11,234,565	0	0	0
20. Industrial	0	0	0	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	0	0	0
19. Commercial	0	0	0	7	4,493,270	11,234,565
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				7	4,493,270	11,234,565

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	166,575	1	166,575	0
25. Total	0	0	0	0	1	166,575	1	166,575	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	431	85	177	693

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	4,780	152	48,145,855	3,559	1,545,227,895	3,712	1,593,378,530
28. Ag-Improved Land	0	0	78	28,320,135	1,421	625,672,680	1,499	653,992,815
29. Ag Improvements	0	0	82	10,158,345	1,489	274,628,460	1,571	284,786,805

30. Ag Total				5,283	2,532,158,150
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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	50	52.47	1,166,000	
33. HomeSite Improvements	0	0.00	0	53	0.00	8,289,555	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	25	31.38	156,900	
36. FarmSite Improv Land	0	0.00	0	59	120.25	601,250	
37. FarmSite Improvements	0	0.00	0	64	0.00	1,868,790	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	160	220.12	0	
40. Other- Non Ag Use	0	0.00	0	10	139.36	169,605	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	15.14	333,080	12	15.14	333,080	
32. HomeSite Improv Land	969	998.37	22,133,320	1,019	1,050.84	23,299,320	
33. HomeSite Improvements	990	0.00	147,166,045	1,043	0.00	155,455,600	1,277,900
34. HomeSite Total				1,055	1,065.98	179,088,000	
35. FarmSite UnImp Land	329	443.18	2,215,875	354	474.56	2,372,775	
36. FarmSite Improv Land	1,157	3,745.25	18,726,210	1,216	3,865.50	19,327,460	
37. FarmSite Improvements	1,298	0.00	127,462,415	1,362	0.00	129,331,205	16,633,615
38. FarmSite Total				1,716	4,340.06	151,031,440	
39. Road & Ditches	4,170	8,082.17	0	4,330	8,302.29	0	
40. Other- Non Ag Use	97	1,509.16	6,000,925	107	1,648.52	6,170,530	
41. Total Section VI				2,771	15,356.85	336,289,970	17,911,515

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	5.72	3,860
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	1,901.51	5,375,855	14	1,907.23	5,379,715

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	7	880.19	973,800
44. Market Value	0	0.00	0	7	880.19	1,341,960
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	91	9,344.71	18,635,495	98	10,224.90	19,609,295
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	2,905.44	11.89%	18,588,825	14.47%	6,397.94
46. 1A	3,694.03	15.11%	22,533,590	17.54%	6,100.00
47. 2A1	4,594.15	18.79%	25,556,015	19.89%	5,562.73
48. 2A	5,886.37	24.08%	30,574,800	23.80%	5,194.17
49. 3A1	1,755.59	7.18%	8,602,380	6.70%	4,899.99
50. 3A	997.67	4.08%	4,450,805	3.46%	4,461.20
51. 4A1	2,934.65	12.01%	12,032,035	9.37%	4,099.99
52. 4A	1,677.18	6.86%	6,121,715	4.77%	3,650.00
53. Total	24,445.08	100.00%	128,460,165	100.00%	5,255.05
Dry					
54. 1D1	240.62	11.26%	1,251,230	13.97%	5,200.02
55. 1D	284.42	13.31%	1,436,330	16.04%	5,050.03
56. 2D1	236.47	11.07%	1,130,060	12.62%	4,778.87
57. 2D	279.73	13.09%	1,314,730	14.68%	4,700.00
58. 3D1	425.05	19.90%	1,854,475	20.71%	4,362.96
59. 3D	72.25	3.38%	287,435	3.21%	3,978.34
60. 4D1	11.13	0.52%	36,735	0.41%	3,300.54
61. 4D	586.56	27.46%	1,642,355	18.34%	2,799.98
62. Total	2,136.23	100.00%	8,953,350	100.00%	4,191.19
Grass					
63. 1G1	6,018.96	35.78%	8,380,665	40.35%	1,392.38
64. 1G	508.02	3.02%	673,895	3.24%	1,326.51
65. 2G1	1,310.57	7.79%	1,703,735	8.20%	1,300.00
66. 2G	48.66	0.29%	60,700	0.29%	1,247.43
67. 3G1	5,276.03	31.36%	6,331,205	30.48%	1,199.99
68. 3G	649.74	3.86%	728,890	3.51%	1,121.82
69. 4G1	240.67	1.43%	264,430	1.27%	1,098.72
70. 4G	2,769.03	16.46%	2,628,745	12.66%	949.34
71. Total	16,821.68	100.00%	20,772,265	100.00%	1,234.85
Irrigated Total					
Irrigated Total	24,445.08	51.79%	128,460,165	80.46%	5,255.05
Dry Total					
Dry Total	2,136.23	4.53%	8,953,350	5.61%	4,191.19
Grass Total					
Grass Total	16,821.68	35.64%	20,772,265	13.01%	1,234.85
72. Waste	3,063.89	6.49%	306,355	0.19%	99.99
73. Other	730.51	1.55%	1,156,425	0.72%	1,583.04
74. Exempt	173.37	0.37%	0	0.00%	0.00
75. Market Area Total	47,197.39	100.00%	159,648,560	100.00%	3,382.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	29,377.88	15.57%	266,999,810	19.46%	9,088.46
46. 1A	20,680.50	10.96%	175,783,445	12.81%	8,499.96
47. 2A1	25,908.57	13.73%	201,351,505	14.68%	7,771.62
48. 2A	40,141.56	21.27%	301,056,365	21.94%	7,499.87
49. 3A1	311.96	0.17%	2,152,520	0.16%	6,899.99
50. 3A	4,315.44	2.29%	28,043,200	2.04%	6,498.34
51. 4A1	49,270.82	26.11%	295,624,110	21.55%	5,999.98
52. 4A	18,683.28	9.90%	100,889,695	7.35%	5,400.00
53. Total	188,690.01	100.00%	1,371,900,650	100.00%	7,270.66
Dry					
54. 1D1	13,667.33	11.68%	88,746,680	14.53%	6,493.34
55. 1D	34,980.89	29.89%	213,382,635	34.94%	6,099.98
56. 2D1	12,713.08	10.86%	70,673,895	11.57%	5,559.15
57. 2D	1,736.81	1.48%	9,550,915	1.56%	5,499.11
58. 3D1	1,605.20	1.37%	8,186,530	1.34%	5,100.01
59. 3D	40,014.96	34.20%	184,035,765	30.13%	4,599.17
60. 4D1	522.42	0.45%	1,985,185	0.33%	3,799.98
61. 4D	11,775.57	10.06%	34,148,995	5.59%	2,899.99
62. Total	117,016.26	100.00%	610,710,600	100.00%	5,219.02
Grass					
63. 1G1	8,519.62	28.72%	13,530,360	30.04%	1,588.14
64. 1G	9,243.64	31.17%	14,568,030	32.34%	1,576.01
65. 2G1	4,517.50	15.23%	6,814,450	15.13%	1,508.46
66. 2G	1,933.65	6.52%	2,921,380	6.49%	1,510.81
67. 3G1	194.24	0.65%	281,675	0.63%	1,450.14
68. 3G	855.14	2.88%	1,243,915	2.76%	1,454.63
69. 4G1	507.38	1.71%	701,730	1.56%	1,383.05
70. 4G	3,888.54	13.11%	4,982,730	11.06%	1,281.39
71. Total	29,659.71	100.00%	45,044,270	100.00%	1,518.70
Irrigated Total					
Irrigated Total	188,690.01	55.18%	1,371,900,650	67.37%	7,270.66
Dry Total					
Dry Total	117,016.26	34.22%	610,710,600	29.99%	5,219.02
Grass Total					
Grass Total	29,659.71	8.67%	45,044,270	2.21%	1,518.70
72. Waste	3,849.46	1.13%	384,925	0.02%	99.99
73. Other	2,737.83	0.80%	8,179,175	0.40%	2,987.47
74. Exempt	4,483.17	1.31%	0	0.00%	0.00
75. Market Area Total	341,953.27	100.00%	2,036,219,620	100.00%	5,954.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	7,804.94	60,422,385	205,330.15	1,439,938,430	213,135.09	1,500,360,815
77. Dry Land	0.00	0	1,832.03	10,153,655	117,320.46	609,510,295	119,152.49	619,663,950
78. Grass	2.98	4,770	2,356.51	3,270,755	44,121.90	62,541,010	46,481.39	65,816,535
79. Waste	0.12	10	858.81	85,860	6,054.42	605,410	6,913.35	691,280
80. Other	0.00	0	170.79	439,580	3,297.55	8,896,020	3,468.34	9,335,600
81. Exempt	94.10	0	2,689.04	0	1,873.40	0	4,656.54	0
82. Total	3.10	4,780	13,023.08	74,372,235	376,124.48	2,121,491,165	389,150.66	2,195,868,180

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	213,135.09	54.77%	1,500,360,815	68.33%	7,039.48
Dry Land	119,152.49	30.62%	619,663,950	28.22%	5,200.60
Grass	46,481.39	11.94%	65,816,535	3.00%	1,415.98
Waste	6,913.35	1.78%	691,280	0.03%	99.99
Other	3,468.34	0.89%	9,335,600	0.43%	2,691.66
Exempt	4,656.54	1.20%	0	0.00%	0.00
Total	389,150.66	100.00%	2,195,868,180	100.00%	5,642.72

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 N/a Or Error	1	76,765	0	0	0	0	1	76,765	0
83.2 Columbus A	18	171,735	1,470	26,881,125	1,470	126,287,930	1,488	153,340,790	395,845
83.3 Columbus A-1	123	6,495,015	502	27,187,085	502	163,675,905	625	197,358,005	8,041,940
83.4 Columbus B	47	716,930	590	15,249,810	590	89,060,005	637	105,026,745	1,875,520
83.5 Columbus B-1	269	7,607,175	621	14,399,265	624	116,028,645	893	138,035,085	3,399,050
83.6 Columbus C	29	217,965	1,223	28,858,380	1,223	160,071,710	1,252	189,148,055	73,655
83.7 Columbus D	87	2,318,165	628	12,991,755	628	85,238,575	715	100,548,495	1,637,755
83.8 Columbus E	33	672,720	717	16,396,720	717	114,840,185	750	131,909,625	677,005
83.9 Columbus F	90	2,293,615	582	20,586,465	582	149,427,050	672	172,307,130	4,375,090
83.10 Columbus H	15	697,520	464	10,137,180	464	61,008,600	479	71,843,300	1,937,495
83.11 Columbus I	28	3,022,025	283	16,284,590	353	63,933,665	381	83,240,280	1,326,775
83.12 Columbus J	0	0	0	0	507	5,925,355	507	5,925,355	3,780
83.13 Columbus K	28	711,540	213	3,921,840	213	40,346,625	241	44,980,005	2,065,740
83.14 Columbus L	60	728,935	1,302	27,780,708	1,302	118,333,930	1,362	146,843,573	833,025
83.15 Comm1-col	1	5,190	1	13,070	1	61,355	2	79,615	274,040
83.16 Comm3-smtown/other	1	4,130	0	0	0	0	1	4,130	0
83.17 Humphrey D3	39	1,073,625	375	6,716,515	375	63,271,970	414	71,062,110	997,295
83.18 Nbhd 13 Smtown	139	1,400,755	743	4,858,000	747	67,063,800	886	73,322,555	956,575
83.19 Platte Acreage	844	14,905,310	751	17,312,365	826	131,196,855	1,670	163,414,530	3,612,975
83.20 Platte Center 12	1	14,000	2	18,025	2	122,795	3	154,820	0
83.21 Platte Cnty Farm	40	1,674,775	11	1,337,650	15	2,157,350	55	5,169,775	133,575
84 Residential Total	1,893	44,807,890	10,478	250,930,548	11,141	1,558,052,305	13,034	1,853,790,743	32,617,135

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	15,970	1	14,375	1	186,130	2	216,475	0
85.2	Comm1-col	165	11,504,650	864	94,820,440	876	340,151,100	1,041	446,476,190	13,842,405
85.3	Comm2-col Sd	35	2,362,995	106	27,277,980	110	221,997,765	145	251,638,740	4,747,345
85.4	Comm3-smtown/other	55	1,141,950	246	5,728,075	267	71,654,510	322	78,524,535	2,626,815
85.5	Nbhd 13 Smtown	1	561,815	0	0	0	0	1	561,815	0
85.6	Platte Cnty Farm	0	0	0	0	4	317,955	4	317,955	114,710
86	Commercial Total	257	15,587,380	1,217	127,840,870	1,258	634,307,460	1,515	777,735,710	21,331,275

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	5,691.96	42.46%	7,926,905	46.11%	1,392.65
88. 1G	494.17	3.69%	655,140	3.81%	1,325.74
89. 2G1	1,124.41	8.39%	1,461,735	8.50%	1,300.00
90. 2G	0.34	0.00%	240	0.00%	705.88
91. 3G1	4,980.07	37.15%	5,976,055	34.76%	1,199.99
92. 3G	142.02	1.06%	159,575	0.93%	1,123.61
93. 4G1	56.19	0.42%	61,680	0.36%	1,097.70
94. 4G	916.42	6.84%	950,660	5.53%	1,037.36
95. Total	13,405.58	100.00%	17,191,990	100.00%	1,282.45
CRP					
96. 1C1	300.58	38.83%	420,800	41.78%	1,399.96
97. 1C	11.71	1.51%	16,400	1.63%	1,400.51
98. 2C1	172.13	22.23%	223,760	22.22%	1,299.95
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	274.45	35.45%	329,340	32.70%	1,200.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	15.31	1.98%	16,845	1.67%	1,100.26
104. Total	774.18	100.00%	1,007,145	100.00%	1,300.92
Timber					
105. 1T1	26.42	1.00%	32,960	1.28%	1,247.54
106. 1T	2.14	0.08%	2,355	0.09%	1,100.47
107. 2T1	14.03	0.53%	18,240	0.71%	1,300.07
108. 2T	48.32	1.83%	60,460	2.35%	1,251.24
109. 3T1	21.51	0.81%	25,810	1.00%	1,199.91
110. 3T	507.72	19.22%	569,315	22.13%	1,121.32
111. 4T1	184.48	6.98%	202,750	7.88%	1,099.04
112. 4T	1,837.30	69.54%	1,661,240	64.56%	904.17
113. Total	2,641.92	100.00%	2,573,130	100.00%	973.96
<hr/>					
Grass Total	13,405.58	79.69%	17,191,990	82.76%	1,282.45
CRP Total	774.18	4.60%	1,007,145	4.85%	1,300.92
Timber Total	2,641.92	15.71%	2,573,130	12.39%	973.96
<hr/>					
114. Market Area Total	16,821.68	100.00%	20,772,265	100.00%	1,234.85

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	7,869.06	33.76%	12,487,860	34.48%	1,586.96
88. 1G	8,835.82	37.91%	13,915,660	38.43%	1,574.91
89. 2G1	4,091.86	17.56%	6,165,370	17.03%	1,506.74
90. 2G	1,780.66	7.64%	2,693,145	7.44%	1,512.44
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	41.12	0.18%	51,030	0.14%	1,241.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	687.40	2.95%	900,075	2.49%	1,309.39
95. Total	23,305.92	100.00%	36,213,140	100.00%	1,553.82
CRP					
96. 1C1	467.52	52.53%	748,045	53.10%	1,600.03
97. 1C	226.38	25.44%	362,215	25.71%	1,600.03
98. 2C1	128.57	14.45%	196,080	13.92%	1,525.08
99. 2C	64.81	7.28%	98,835	7.02%	1,525.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.67	0.30%	3,670	0.26%	1,374.53
104. Total	889.95	100.00%	1,408,845	100.00%	1,583.06
Timber					
105. 1T1	183.04	3.35%	294,455	3.97%	1,608.69
106. 1T	181.44	3.32%	290,155	3.91%	1,599.18
107. 2T1	297.07	5.44%	453,000	6.10%	1,524.89
108. 2T	88.18	1.61%	129,400	1.74%	1,467.45
109. 3T1	194.24	3.56%	281,675	3.79%	1,450.14
110. 3T	814.02	14.90%	1,192,885	16.07%	1,465.42
111. 4T1	507.38	9.29%	701,730	9.45%	1,383.05
112. 4T	3,198.47	58.54%	4,078,985	54.96%	1,275.29
113. Total	5,463.84	100.00%	7,422,285	100.00%	1,358.44
<hr/>					
Grass Total	23,305.92	78.58%	36,213,140	80.39%	1,553.82
CRP Total	889.95	3.00%	1,408,845	3.13%	1,583.06
Timber Total	5,463.84	18.42%	7,422,285	16.48%	1,358.44
<hr/>					
114. Market Area Total	29,659.71	100.00%	45,044,270	100.00%	1,518.70

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

71 Platte

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,745,868,528	1,848,346,208	102,477,680	5.87%	32,617,135	4.00%
02. Recreational	4,624,295	5,444,535	820,240	17.74%	0	17.74%
03. Ag-Homesite Land, Ag-Res Dwelling	161,753,670	179,088,000	17,334,330	10.72%	1,277,900	9.93%
04. Total Residential (sum lines 1-3)	1,912,246,493	2,032,878,743	120,632,250	6.31%	33,895,035	4.54%
05. Commercial	480,645,370	512,941,225	32,295,855	6.72%	17,261,855	3.13%
06. Industrial	256,341,085	264,794,485	8,453,400	3.30%	4,069,420	1.71%
07. Total Commercial (sum lines 5-6)	736,986,455	777,735,710	40,749,255	5.53%	21,331,275	2.63%
08. Ag-Farmsite Land, Outbuildings	151,981,485	151,031,440	-950,045	-0.63%	16,633,615	-11.57%
09. Minerals	166,575	166,575	0	0.00	0	0.00%
10. Non Ag Use Land	1,234,095	6,170,530	4,936,435	400.00%		
11. Total Non-Agland (sum lines 8-10)	153,382,155	157,368,545	3,986,390	2.60%	16,633,615	-8.25%
12. Irrigated	1,457,889,835	1,500,360,815	42,470,980	2.91%		
13. Dryland	704,281,935	619,663,950	-84,617,985	-12.01%		
14. Grassland	64,422,350	65,816,535	1,394,185	2.16%		
15. Wasteland	769,905	691,280	-78,625	-10.21%		
16. Other Agland	2,913,970	9,335,600	6,421,630	220.37%		
17. Total Agricultural Land	2,230,277,995	2,195,868,180	-34,409,815	-1.54%		
18. Total Value of all Real Property (Locally Assessed)	5,032,893,098	5,163,851,178	130,958,080	2.60%	71,859,925	1.17%

2020 Assessment Survey for Platte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	Five
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$348,244
7.	Adopted budget, or granted budget if different from above:
	\$348,244 – all health care, retirement and social security costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$38,300
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,100
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Deputy and Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; platte.assessor.gworks.com
7.	Who maintains the GIS software and maps?
	Staff and gWorks
8.	What type of aerial imagery is used in the cyclical review of properties?
	Obliques through gWorks and flood area aerials
9.	When was the aerial imagery last updated?
	2016, 2019 for flood aerials. plans for new imagery in 2020.
10.	Personal Property software:
	MIPS

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	Wayne Kubert, but not hired for the 2020 assessment
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Occasionally for special purpose commercial or industrial parcels, but nothing in 2020.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Certifications are secondary to qualifications. They want an appraiser to know the county, know mass appraisal processes and know how to appraise and defend the specific property type being appraised.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2020 Residential Assessment Survey for Platte County

1.	Valuation data collection done by:																										
	County Assessor and Assistant																										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Neighborhood 'A' is within the city of Columbus and consists of older homes that are mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1550 parcels.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Neighborhood 'A-1' consists of golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. Consists of approximately 475 parcels.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Neighborhood 'B' is within the city of Columbus and is located geographically in the Southeast part of the town of Columbus, and consists of parcels that are average quality and in relatively close proximity to elementary schools. Contains approximately 600 parcels.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Neighborhood 'B-1' is an area of subdivisions outside the city limits of Columbus. Consists of subdivision parcels and mobile home courts.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Neighborhood 'C' is within the city of Columbus and geographically located North of highway 30 in Columbus and is made up of houses built generally between 1950 and 1970. Contains approximately 1275 parcels.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Neighborhood 'D' is within the city of Columbus and is primarily located in the Western most part of the city of Columbus and consists of parcels that are diverse in style and quality, but the common characteristic is their location. Contains approximately 675 parcels.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Neighborhood 'E' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Group E contains approximately 600 parcels.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Neighborhood 'F' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Group F contains approximately 575 parcels.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Neighborhood 'H' is within the city of Columbus and is physically located in the Northeast part of the town of Columbus. Parcels in this are linked together because of their geographical connection to one another. Contains approximately 450 parcels.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Neighborhood 'I' is within the city of Columbus and consists of the Wagner Lakes area and nearby subdivisions. These parcels are within the city limits of Columbus in the Southwest portion. Consists of approximately 400 parcels.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Neighborhood 'K' is within the city of Columbus; this grouping is mostly townhouse developments throughout the city.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Neighborhood 'L' is within the city of Columbus is basically the original town of Columbus along with subdivisions south of the Platte County Courthouse. There are approximately 1400 parcels in this area.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Neighborhood 'A' is within the city of Columbus and consists of older homes that are mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1550 parcels.	2	Neighborhood 'A-1' consists of golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. 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Contains approximately 675 parcels.	7	Neighborhood 'E' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Group E contains approximately 600 parcels.	8	Neighborhood 'F' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Group F contains approximately 575 parcels.	9	Neighborhood 'H' is within the city of Columbus and is physically located in the Northeast part of the town of Columbus. Parcels in this are linked together because of their geographical connection to one another. Contains approximately 450 parcels.	10	Neighborhood 'I' is within the city of Columbus and consists of the Wagner Lakes area and nearby subdivisions. These parcels are within the city limits of Columbus in the Southwest portion. 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13	Small Towns: the three small villages, Cornlea, Oconee, and Tarnov; and five of the small towns, Creston, Duncan, Lindsay, Monroe and Platte Center; into a single residential valuation group. All have limited commercial services and most are part of consolidated schools located in other towns.
15	Town of Humphrey Of the small towns outside of Columbus, Humphrey has a strong school system and a fair amount of commercial activity so it is measured individually for the residential class.
19	Acreages that consists of all rural residential parcels in the county. Review is conducted by township. When the dates for inspection and review, costing, depreciation tables and lot value study are reviewed.
AG	Agricultural homes and outbuildings

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	The county uses the cost approach and applies market derived depreciation.
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation studies are based on local market information.
5.	Are individual depreciation tables developed for each valuation group?
	Yes; and also for each assessor location in the consolidated group.
6.	Describe the methodology used to determine the residential lot values?
	Valued by square foot primarily with values derived from vacant lot sales.
7.	How are rural residential site values developed?
	Vacant acreage site sales are reviewed throughout the county. The site values near Columbus have typically been at a higher value than the other areas of the county.
8.	Are there form 191 applications on file?
	Yes.
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are currently two subdivisions under development and the build-out timeframe is different, depending on the size of the development. A discounted cash flow model has been utilized for each subdivision per LB 191.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2017	2017	2017	2018
	2	2017	2017	2019	2017
	3	2018	2017	2014	2015
	4	2018	2017	2018	2018
	5	2017	2017	2014	2018
	6	2017	2017	2017	2018
	7	2016	2017	2016	2016
	8	2015	2017	2015	2016
	9	2018	2017	2018	2017
	10	2018	2017	2018	2019
	11	2015	2017	2019	2018
	12	2014	2017	2014	2015
	13	2012-2018	2017	2012-2018	2012
	15	2017	2017	2012	2017
	19	2016	2017	2016	2017
	AG	2016	2017	2016	2016

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

2020 Commercial Assessment Survey for Platte County

1.	Valuation data collection done by:								
	County Assessor and Staff								
2.	List the valuation group recognized in the County and describe the unique characteristics of each:								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial in the town of Columbus.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Commercial in close proximity to Columbus, but outside the city limits. These parcels are inspected, reviewed and revalued as an independent subclass.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>All small town parcels and rural parcels throughout the county. The small town parcels are inspected, reviewed and revalued at the same time as their residential counterparts. The rural parcels that are not in close proximity to Columbus are usually inspected, reviewed and revalued in the same time frame as the small town or the rural residential that they are near.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial in the town of Columbus.	2	Commercial in close proximity to Columbus, but outside the city limits. These parcels are inspected, reviewed and revalued as an independent subclass.	3	All small town parcels and rural parcels throughout the county. The small town parcels are inspected, reviewed and revalued at the same time as their residential counterparts. The rural parcels that are not in close proximity to Columbus are usually inspected, reviewed and revalued in the same time frame as the small town or the rural residential that they are near.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>								
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.								
	The county uses the cost approach with depreciation developed from the market for all parcels and the income approach is used when information is available. That is mostly available for apartments, some general retail and warehouse type occupancies.								
3a.	Describe the process used to determine the value of unique commercial properties.								
	The major unique commercial or industrial properties are valued by an outside appraiser with expertise in appraising such property. Otherwise, they are valued by the assessor and staff along with the more typical commercial properties.								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?								
	Platte County uses local sales data to develop market derived depreciation.								
5.	Are individual depreciation tables developed for each valuation grouping?								
	The depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.								
6.	Describe the methodology used to determine the commercial lot values.								
	Vacant lot sales are analyzed to establish land values.								

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2015	2016	2015	2015
	2	2015	2016	2015	2015
	3	2018	2017	2018	2018

2020 Agricultural Assessment Survey for Platte County

1.	Valuation data collection done by:										
	Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3</td> <td>Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area have not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">6</td> <td>This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	3	Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area have not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.	2018	6	This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.	2018
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	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The county completed the review of all of the land use throughout the county by comparing the 2014 photo base to the 2016 GIS photo base on a parcel by parcel basis. This review was completed during 2017 for use in the 2018 tax year.</p>										
3.	Describe the process used to determine and monitor market areas.										
	The county monitors sales activity throughout the county to determine if measureable differences exist.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	The primary use of the parcel is determined based on physical inspections and questionnaires and similar properties are used to determine the valuation.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes; the first (home site) acre, for both farm home and rural residential home sites is valued the same at \$20,000. This home site acre value is the same throughout the county.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	The county values intensive use agricultural land for chicken barns by taking the value of the land which includes site prep work and adding in the necessary amenities such as septic, well, electrical, etc... For feedlots, the value has been static for many years and the county is unsure of the methodology that was used to create this value. Feedlots will be revalued in 2020 and a current methodology will be in place.										

7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There are a minimal number of acres known to be in the Wetland Reserve Program (WRP) program in Platte County. Neither the FSA nor the land owners have reported actual WRP acres. The values used for WRP Acres have been set using data from the sales that have occurred in or near Platte County. CRP is also identified.
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	105
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Need more info.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	The non-agricultural influence has come from the development of residential or recreational sites or developments near the rivers.
8d.	Where is the influenced area located within the county?
	The influenced area in Platte County occurs along the rivers and is sometimes used for residential and recreational purposes.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The sales of similar land that occur in the non-influenced part of the county are analyzed to develop the values throughout the county. These values are also applied to the qualified parcels that exist in the influenced parts of the county.

PLATTE COUNTY
PLAN OF ASSESSMENT

Thomas M. Placzek
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 2019 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Value	Value Base
Residential	12818	65.2%	34.3%	1,741,763,878
Commercial	1435	7.3%	9.5%	481,825,745
Industrial	70	.4%	5.5%	278,624,845
Recreational	56	.3%	-.1%	4,692,500
Agricultural	5265	26.8%	50.6%	2,564,784,645
Special Value	99	.5%	.5%	23,031,490

Agricultural land-taxable acres 389,557

New Property: For assessment year 2019 an estimated 325 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
3 Fulltime Clerks

2 Appraiser Assistants

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.

Deputy Assessor, and 3 clerks work on Personal Property & Homestead Exemptions and 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 Assistant—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 2019:

Property Class	Median	COD	PRD
Residential	96	14.21	103.48
Commercial	97	16.76	105.92
Agricultural Land	72	22.89	110.25

Assessment Actions Planned for Assessment Year 2020:

Due to March 15, 2019 flood all review work was suspended and only sales review adjustments were done. The flood work lasted several months.

Residential

Sales review of all Neighborhoods and Pickup work. Review A-1 & B-1

Commercial

Sales review of Commercial and Industrial. Review of Columbus Commercial . Pickup work.

Agricultural

Sales review on land sales & Pickup work.

Assessment Actions Planned for Assessment Year 2021:

Residential

Sales Review of all neighborhoods and pickup work. Review Neighborhoods B, C, & L

Commercial

Sale Review of Commercial and Industrial. Pickup work. Review of Columbus Industrials.

Agricultural

Pickup work & Sales review of land sales. Review of Aerial photos from NRCS if provided

Assessment Actions Planned for Assessment Year 2022:

Residential

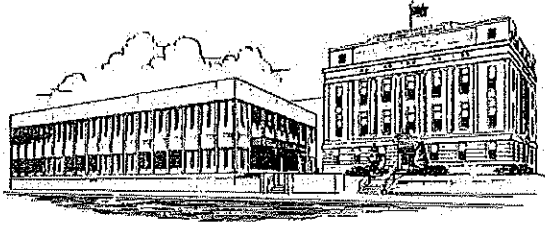
Sales review of all neighborhoods & pickup work. Review Neighborhoods A-E-F-K . Pickup work

Commercial

Sales Review & Pickup work.

Agricultural

Pick up work & Sales review of land sales



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EMAIL: ASSESSOR@PLATTENE.US

February 26, 2020

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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 has been identified.

Sales along the rivers have indicated that grass and tree cover are selling for approximately \$4,000 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 were determined by using sales away from the river in an “uninfluenced” area.

Sincerely,

Thomas M. Placzek
Platte County Assessor