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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PLATTE COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

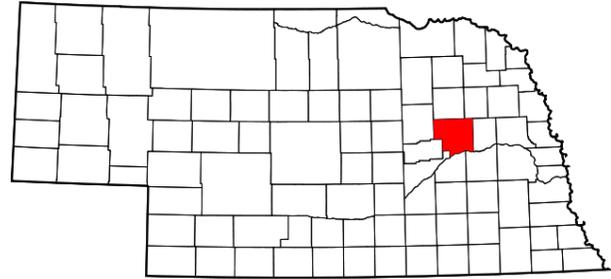
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

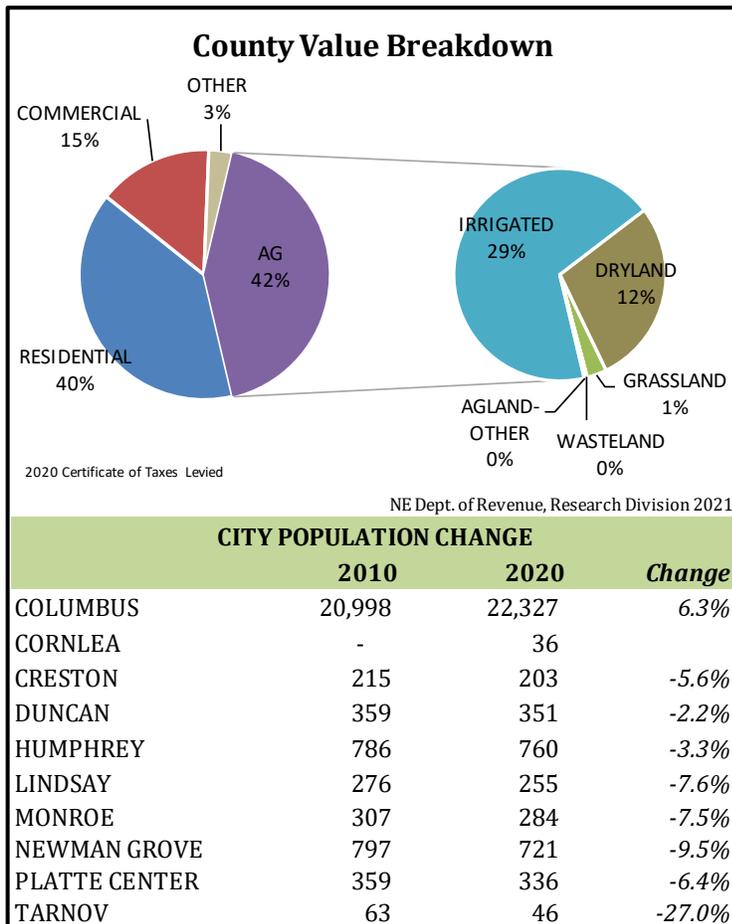
**Further information may be found in Exhibit 94*

County Overview

With a total area of 674 square miles, Platte County has 33,470 residents, per the Census Bureau Quick Facts for 2019, a 4% population increase over the 2010 U.S. Census. Reports indicate that 72% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$163,219 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Platte County are located in and around Columbus, the county seat. The U.S. Census Bureau states there are 1,046 employer establishments with total employment of 16,771, a 1% increase in employment.



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.

2021 Residential Correlation for Platte County

Assessment Action

The assessment actions for the 2021 assessment year included new costing dated June 2020 for all residential valuation groups with the exception of Valuation Groups 2 and 15. The county assessor completed a depreciation analysis and applied it to each valuation group. All pick-up work was completed timely.

Assessment Practice Review

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

The 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 assessment practices 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 15 geographic locations. 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 June 2020.

The county currently has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

2021 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 |

The residential class of property statistical profile shows 984 qualified sales and all valuation groups are represented. All three measures of central tendency are in range and supportive of each other and the qualitative measures support that the statistics are reliable. All valuation groups are within the acceptable range.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

2021 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 | 151 | 93.02 | 98.69 | 93.95 | 17.99 | 105.05 |
| 2 | 34 | 93.76 | 92.51 | 91.09 | 08.11 | 101.56 |
| 3 | 70 | 97.90 | 100.02 | 99.65 | 11.07 | 100.37 |
| 4 | 37 | 97.11 | 102.15 | 100.22 | 14.69 | 101.93 |
| 5 | 129 | 93.41 | 96.28 | 96.73 | 12.13 | 99.53 |
| 6 | 49 | 92.33 | 95.21 | 93.36 | 13.04 | 101.98 |
| 7 | 82 | 94.96 | 95.53 | 95.54 | 12.85 | 99.99 |
| 8 | 72 | 98.48 | 99.75 | 99.61 | 07.70 | 100.14 |
| 9 | 48 | 97.53 | 97.20 | 96.78 | 09.04 | 100.43 |
| 10 | 20 | 97.60 | 95.67 | 97.35 | 11.70 | 98.27 |
| 11 | 33 | 98.66 | 97.67 | 97.87 | 07.79 | 99.80 |
| 12 | 122 | 95.44 | 100.17 | 96.85 | 16.64 | 103.43 |
| 13 | 66 | 96.43 | 101.26 | 97.03 | 17.15 | 104.36 |
| 15 | 31 | 93.97 | 95.14 | 94.23 | 10.19 | 100.97 |
| 19 | 40 | 96.74 | 98.30 | 97.23 | 16.92 | 101.10 |
| ____ALL____ | 984 | 95.67 | 98.09 | 96.56 | 13.53 | 101.58 |

Level of Value

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

2021 Commercial Correlation for Platte County

Assessment Actions

An analysis of the commercial sales in Platte County was conducted; and the county assessor concluded that no changes were necessary. The pick-up work was completed timely.

Assessment Practice Review

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

The 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 assessments 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 first valuation group is of the City of Columbus which is the county seat and the largest commercial base. The second is commercial properties outside the city limits, but near Columbus, and then the third economic group is the small towns throughout the county. The lot values were reviewed by analyzing land to building ratios and vacant lot sales. Lot values are determined after the review and inspection is completed. The Platte County Assessor 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 | All parcels within Columbus |
| 2 | All parcels in close proximity but outside Columbus city limits |
| 3 | All small towns and rural parcels |

The commercial class statistical profile has 86 qualified sales and all valuation groups are represented. Two of the three measures of central tendency are within the acceptable range. The

2021 Commercial Correlation for Platte County

weighted mean and the PRD are distorted due to the 5 parcels that sold for \$1,000,000. Hypothetically removing those five sales would indicate a COD of 20% and a PRD of 100%.

| SALE PRICE * | | | | | | |
|---------------------------|-----------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| <u>Incremental Ranges</u> | | | | | | |
| 0 TO 4,999 | | | | | | |
| 5,000 TO 14,999 | 1 | 100.00 | 100.00 | 100.00 | 00.00 | 100.00 |
| 15,000 TO 29,999 | 2 | 149.10 | 149.10 | 148.43 | 10.81 | 100.45 |
| 30,000 TO 59,999 | 9 | 106.38 | 107.19 | 107.17 | 09.23 | 100.02 |
| 60,000 TO 99,999 | 21 | 98.72 | 104.82 | 104.48 | 23.82 | 100.33 |
| 100,000 TO 149,999 | 11 | 85.09 | 88.02 | 87.72 | 27.72 | 100.34 |
| 150,000 TO 249,999 | 10 | 93.04 | 93.50 | 92.68 | 13.25 | 100.88 |
| 250,000 TO 499,999 | 16 | 96.36 | 93.21 | 93.36 | 15.44 | 99.84 |
| 500,000 TO 999,999 | 11 | 97.30 | 107.93 | 107.53 | 20.91 | 100.37 |
| 1,000,000 + | 5 | 72.28 | 92.70 | 116.10 | 44.00 | 79.84 |
| <u>ALL</u> | <u>86</u> | 97.28 | 100.11 | 105.41 | 21.65 | 94.97 |

The County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicates a minimal change in value of the commercial class 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 | 67 | 97.26 | 99.71 | 107.63 | 22.75 | 92.64 |
| 2 | 6 | 99.94 | 103.18 | 107.66 | 04.51 | 95.84 |
| 3 | 13 | 94.99 | 100.74 | 80.73 | 23.18 | 124.79 |
| <u>ALL</u> | <u>86</u> | 97.28 | 100.11 | 105.41 | 21.65 | 94.97 |

Level of Value

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

2021 Agricultural Correlation for Platte County

Assessment Actions

The county completed an analysis of the sold parcels and made no changes for the 2021 assessment year. The rural homes received a cost index increase. All pick-up work was completed timely.

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 assessment actions 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. The Platte River is the current division between the market areas.

The county assessor has worked to identify the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 46% of the enrolled acres. The county does recognize special value influence and has 105 applications on file. The area in Platte County influenced with the applications is along the rivers.

The Platte County assessor has an established a six-year review and inspection cycle and is completing the review timely. The county currently has a written valuation methodology on file.

Description of Analysis

There are two market areas within Platte County. Market Area 3 is predominantly irrigated cropland and some pasture land 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 for the agricultural class includes 65 sales within Platte County. All measures of central tendency are within range and supportive of each other. Market Area 3 is a small sample and the median measure of central tendency is within the acceptable range. Market Area 6 has achieved all measures of central tendency within the range.

Another analysis is to review the Majority Land Use (MLU) distributed amongst the market areas. Each area with sufficient sales is within the acceptable measures of central tendency.

2021 Agricultural Correlation for Platte 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 the 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 |
| Irrigated | | | | | | |
| County | 28 | 73.21 | 77.71 | 74.24 | 14.15 | 104.67 |
| 3 | 5 | 71.52 | 73.38 | 74.58 | 04.36 | 98.39 |
| 6 | 23 | 73.40 | 78.65 | 74.18 | 16.14 | 106.03 |
| Dry | | | | | | |
| County | 22 | 71.71 | 72.11 | 70.34 | 12.19 | 102.52 |
| 6 | 22 | 71.71 | 72.11 | 70.34 | 12.19 | 102.52 |
| Grass | | | | | | |
| County | 6 | 61.18 | 59.31 | 59.79 | 17.62 | 99.20 |
| 3 | 2 | 55.13 | 55.13 | 60.25 | 22.87 | 91.50 |
| 6 | 4 | 61.18 | 61.40 | 59.05 | 16.13 | 103.98 |
| ALL | 65 | 72.05 | 75.23 | 72.43 | 16.10 | 103.87 |

Level of Value

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

Special Valuation

A review of agricultural land value in Platte County and areas that have other non-agricultural influences indicates the assessed values used are similar to the values used in the portion of Market Area 6 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 72%

2021 Opinions of the Property Tax Administrator for Platte County

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

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|---|----------------|---|----------------------------|
| Residential Real Property | 96 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Commercial Real Property | 97 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Agricultural Land | 72 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Special Valuation of Agricultural Land | 72 | Meets generally accepted mass appraisal techniques. | No recommendation. |

***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, 2021.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2021 Commission Summary for Platte County

Residential Real Property - Current

| | | | |
|------------------------|---------------|------------------------------------|-----------|
| Number of Sales | 984 | Median | 95.67 |
| Total Sales Price | \$185,978,928 | Mean | 98.09 |
| Total Adj. Sales Price | \$185,978,928 | Wgt. Mean | 96.56 |
| Total Assessed Value | \$179,584,680 | Average Assessed Value of the Base | \$155,337 |
| Avg. Adj. Sales Price | \$189,003 | Avg. Assessed Value | \$182,505 |

Confidence Interval - Current

| | |
|--|----------------|
| 95% Median C.I | 94.58 to 96.67 |
| 95% Wgt. Mean C.I | 95.63 to 97.50 |
| 95% Mean C.I | 96.91 to 99.27 |
| % of Value of the Class of all Real Property Value in the County | 37.61 |
| % of Records Sold in the Study Period | 7.52 |
| % of Value Sold in the Study Period | 8.84 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2020 | 959 | 94 | 94.47 |
| 2019 | 977 | 96 | 96.13 |
| 2018 | 911 | 95 | 94.98 |
| 2017 | 858 | 95 | 95.19 |

2021 Commission Summary for Platte County

Commercial Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 86 | Median | 97.28 |
| Total Sales Price | \$28,294,826 | Mean | 100.11 |
| Total Adj. Sales Price | \$28,294,826 | Wgt. Mean | 105.41 |
| Total Assessed Value | \$29,825,930 | Average Assessed Value of the Base | \$528,002 |
| Avg. Adj. Sales Price | \$329,010 | Avg. Assessed Value | \$346,813 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 94.58 to 102.53 |
| 95% Wgt. Mean C.I | 79.78 to 131.04 |
| 95% Mean C.I | 93.75 to 106.47 |
| % of Value of the Class of all Real Property Value in the County | 14.82 |
| % of Records Sold in the Study Period | 5.67 |
| % of Value Sold in the Study Period | 3.73 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2020 | 90 | 98 | 97.65 |
| 2019 | 84 | 97 | 97.32 |
| 2018 | 83 | 98 | 97.92 |
| 2017 | 83 | 98 | 98.43 |

**71 Platte
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 984
 Total Sales Price : 185,978,928
 Total Adj. Sales Price : 185,978,928
 Total Assessed Value : 179,584,680
 Avg. Adj. Sales Price : 189,003
 Avg. Assessed Value : 182,505

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 98
 COD : 13.53
 PRD : 101.58

COV : 19.26
 STD : 18.89
 Avg. Abs. Dev : 12.94
 MAX Sales Ratio : 233.12
 MIN Sales Ratio : 39.55

95% Median C.I. : 94.58 to 96.67
 95% Wgt. Mean C.I. : 95.63 to 97.50
 95% Mean C.I. : 96.91 to 99.27

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-18 To 31-DEC-18 | 138 | 101.11 | 105.21 | 104.18 | 14.36 | 100.99 | 39.55 | 187.61 | 97.81 to 106.47 | 159,171 | 165,819 |
| 01-JAN-19 To 31-MAR-19 | 75 | 98.47 | 101.16 | 99.01 | 14.65 | 102.17 | 57.64 | 162.02 | 94.08 to 104.16 | 173,341 | 171,620 |
| 01-APR-19 To 30-JUN-19 | 124 | 96.31 | 99.60 | 98.49 | 13.65 | 101.13 | 67.37 | 217.70 | 92.95 to 101.03 | 178,673 | 175,977 |
| 01-JUL-19 To 30-SEP-19 | 134 | 96.71 | 97.86 | 96.69 | 12.91 | 101.21 | 50.92 | 221.36 | 93.11 to 98.98 | 190,003 | 183,720 |
| 01-OCT-19 To 31-DEC-19 | 127 | 95.46 | 96.89 | 96.51 | 10.13 | 100.39 | 70.76 | 142.89 | 92.65 to 97.53 | 195,253 | 188,444 |
| 01-JAN-20 To 31-MAR-20 | 97 | 98.09 | 101.54 | 99.85 | 14.55 | 101.69 | 60.26 | 161.98 | 93.97 to 104.11 | 179,233 | 178,971 |
| 01-APR-20 To 30-JUN-20 | 116 | 93.81 | 93.88 | 93.11 | 11.42 | 100.83 | 54.08 | 160.55 | 90.46 to 96.26 | 207,647 | 193,341 |
| 01-JUL-20 To 30-SEP-20 | 173 | 90.44 | 91.93 | 90.69 | 13.70 | 101.37 | 58.42 | 233.12 | 87.96 to 92.33 | 214,607 | 194,627 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-18 To 30-SEP-19 | 471 | 97.93 | 101.00 | 99.53 | 13.98 | 101.48 | 39.55 | 221.36 | 96.33 to 99.84 | 175,334 | 174,510 |
| 01-OCT-19 To 30-SEP-20 | 513 | 93.38 | 95.41 | 94.19 | 12.81 | 101.30 | 54.08 | 233.12 | 92.18 to 94.68 | 201,553 | 189,845 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-19 To 31-DEC-19 | 460 | 96.31 | 98.60 | 97.46 | 12.71 | 101.17 | 50.92 | 221.36 | 95.09 to 97.56 | 185,682 | 180,964 |
| <u>ALL</u> | 984 | 95.67 | 98.09 | 96.56 | 13.53 | 101.58 | 39.55 | 233.12 | 94.58 to 96.67 | 189,003 | 182,505 |

| VALUATION GROUP | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 1 | 151 | 93.02 | 98.69 | 93.95 | 17.99 | 105.05 | 60.26 | 221.36 | 90.51 to 95.72 | 121,774 | 114,412 |
| 2 | 34 | 93.76 | 92.51 | 91.09 | 08.11 | 101.56 | 62.43 | 107.72 | 90.41 to 97.34 | 402,377 | 366,543 |
| 3 | 70 | 97.90 | 100.02 | 99.65 | 11.07 | 100.37 | 77.07 | 233.12 | 94.97 to 102.36 | 210,663 | 209,921 |
| 4 | 37 | 97.11 | 102.15 | 100.22 | 14.69 | 101.93 | 71.21 | 164.98 | 93.55 to 104.10 | 238,850 | 239,376 |
| 5 | 129 | 93.41 | 96.28 | 96.73 | 12.13 | 99.53 | 67.30 | 160.55 | 91.14 to 97.12 | 172,860 | 167,204 |
| 6 | 49 | 92.33 | 95.21 | 93.36 | 13.04 | 101.98 | 66.54 | 167.96 | 87.91 to 98.25 | 182,883 | 170,741 |
| 7 | 82 | 94.96 | 95.53 | 95.54 | 12.85 | 99.99 | 58.42 | 144.66 | 89.41 to 99.75 | 213,864 | 204,317 |
| 8 | 72 | 98.48 | 99.75 | 99.61 | 07.70 | 100.14 | 77.52 | 126.83 | 97.13 to 101.87 | 313,797 | 312,585 |
| 9 | 48 | 97.53 | 97.20 | 96.78 | 09.04 | 100.43 | 76.58 | 137.95 | 91.51 to 100.78 | 188,970 | 182,887 |
| 10 | 20 | 97.60 | 95.67 | 97.35 | 11.70 | 98.27 | 55.11 | 121.57 | 87.61 to 105.17 | 239,445 | 233,089 |
| 11 | 33 | 98.66 | 97.67 | 97.87 | 07.79 | 99.80 | 79.62 | 118.71 | 90.33 to 102.91 | 236,125 | 231,097 |
| 12 | 122 | 95.44 | 100.17 | 96.85 | 16.64 | 103.43 | 60.85 | 167.72 | 92.47 to 100.67 | 123,937 | 120,032 |
| 13 | 66 | 96.43 | 101.26 | 97.03 | 17.15 | 104.36 | 39.55 | 150.57 | 93.08 to 101.62 | 117,752 | 114,258 |
| 15 | 31 | 93.97 | 95.14 | 94.23 | 10.19 | 100.97 | 72.70 | 150.14 | 87.60 to 96.33 | 157,879 | 148,777 |
| 19 | 40 | 96.74 | 98.30 | 97.23 | 16.92 | 101.10 | 54.08 | 143.44 | 88.11 to 109.53 | 237,454 | 230,885 |
| <u>ALL</u> | 984 | 95.67 | 98.09 | 96.56 | 13.53 | 101.58 | 39.55 | 233.12 | 94.58 to 96.67 | 189,003 | 182,505 |

**71 Platte
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 984
 Total Sales Price : 185,978,928
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 Total Assessed Value : 179,584,680
 Avg. Adj. Sales Price : 189,003
 Avg. Assessed Value : 182,505

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 98
 COD : 13.53
 PRD : 101.58

COV : 19.26
 STD : 18.89
 Avg. Abs. Dev : 12.94
 MAX Sales Ratio : 233.12
 MIN Sales Ratio : 39.55

95% Median C.I. : 94.58 to 96.67
 95% Wgt. Mean C.I. : 95.63 to 97.50
 95% Mean C.I. : 96.91 to 99.27

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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 | 984 | 95.67 | 98.09 | 96.56 | 13.53 | 101.58 | 39.55 | 233.12 | 94.58 to 96.67 | 189,003 | 182,505 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | <u>984</u> | <u>95.67</u> | <u>98.09</u> | <u>96.56</u> | <u>13.53</u> | <u>101.58</u> | <u>39.55</u> | <u>233.12</u> | <u>94.58 to 96.67</u> | <u>189,003</u> | <u>182,505</u> |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | 1 | 137.00 | 137.00 | 137.00 | 00.00 | 100.00 | 137.00 | 137.00 | N/A | 11,000 | 15,070 |
| Less Than 30,000 | 7 | 139.30 | 145.44 | 148.41 | 20.56 | 98.00 | 93.37 | 221.36 | 93.37 to 221.36 | 21,357 | 31,696 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 984 | 95.67 | 98.09 | 96.56 | 13.53 | 101.58 | 39.55 | 233.12 | 94.58 to 96.67 | 189,003 | 182,505 |
| Greater Than 14,999 | 983 | 95.63 | 98.05 | 96.56 | 13.51 | 101.54 | 39.55 | 233.12 | 94.58 to 96.66 | 189,184 | 182,675 |
| Greater Than 29,999 | 977 | 95.54 | 97.75 | 96.52 | 13.27 | 101.27 | 39.55 | 233.12 | 94.46 to 96.61 | 190,204 | 183,585 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | 1 | 137.00 | 137.00 | 137.00 | 00.00 | 100.00 | 137.00 | 137.00 | N/A | 11,000 | 15,070 |
| 15,000 TO 29,999 | 6 | 144.94 | 146.85 | 149.31 | 22.79 | 98.35 | 93.37 | 221.36 | 93.37 to 221.36 | 23,083 | 34,467 |
| 30,000 TO 59,999 | 30 | 127.91 | 125.96 | 122.65 | 21.55 | 102.70 | 39.55 | 217.70 | 110.12 to 147.00 | 45,255 | 55,508 |
| 60,000 TO 99,999 | 89 | 108.56 | 112.02 | 110.97 | 20.58 | 100.95 | 64.94 | 233.12 | 98.04 to 117.52 | 78,925 | 87,586 |
| 100,000 TO 149,999 | 217 | 92.28 | 93.98 | 93.74 | 11.89 | 100.26 | 60.26 | 144.66 | 90.26 to 94.06 | 129,931 | 121,802 |
| 150,000 TO 249,999 | 435 | 93.38 | 94.41 | 94.68 | 11.75 | 99.71 | 50.92 | 162.30 | 91.52 to 95.54 | 189,880 | 179,780 |
| 250,000 TO 499,999 | 202 | 98.96 | 98.84 | 98.59 | 08.38 | 100.25 | 54.08 | 132.14 | 97.14 to 101.07 | 318,322 | 313,824 |
| 500,000 TO 999,999 | 4 | 79.57 | 80.32 | 79.65 | 08.11 | 100.84 | 73.12 | 89.02 | N/A | 588,430 | 468,663 |
| 1,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | <u>984</u> | <u>95.67</u> | <u>98.09</u> | <u>96.56</u> | <u>13.53</u> | <u>101.58</u> | <u>39.55</u> | <u>233.12</u> | <u>94.58 to 96.67</u> | <u>189,003</u> | <u>182,505</u> |

71 Platte
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 86
Total Sales Price : 28,294,826
Total Adj. Sales Price : 28,294,826
Total Assessed Value : 29,825,930
Avg. Adj. Sales Price : 329,010
Avg. Assessed Value : 346,813

MEDIAN : 97
WGT. MEAN : 105
MEAN : 100
COD : 21.65
PRD : 94.97

COV : 30.05
STD : 30.08
Avg. Abs. Dev : 21.06
MAX Sales Ratio : 214.41
MIN Sales Ratio : 50.30

95% Median C.I. : 94.58 to 102.53
95% Wgt. Mean C.I. : 79.78 to 131.04
95% Mean C.I. : 93.75 to 106.47

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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 | 10 | 98.84 | 102.88 | 109.16 | 10.76 | 94.25 | 79.17 | 150.73 | 89.05 to 117.93 | 141,850 | 154,843 |
| 01-JAN-18 To 31-MAR-18 | 8 | 98.59 | 101.66 | 94.58 | 12.35 | 107.49 | 79.25 | 132.98 | 79.25 to 132.98 | 291,063 | 275,280 |
| 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 | 5 | 100.94 | 110.39 | 105.48 | 20.77 | 104.65 | 78.50 | 163.92 | N/A | 149,000 | 157,164 |
| 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 | 89.00 | 84.99 | 18.78 | 104.72 | 61.94 | 139.71 | 64.13 to 111.76 | 250,682 | 213,047 |
| 01-APR-19 To 30-JUN-19 | 4 | 89.10 | 93.46 | 90.60 | 11.98 | 103.16 | 82.46 | 113.18 | N/A | 295,000 | 267,275 |
| 01-JUL-19 To 30-SEP-19 | 6 | 109.67 | 112.65 | 109.95 | 31.32 | 102.46 | 61.75 | 214.41 | 61.75 to 214.41 | 421,167 | 463,055 |
| 01-OCT-19 To 31-DEC-19 | 10 | 86.11 | 95.86 | 142.42 | 28.59 | 67.31 | 50.30 | 201.03 | 71.25 to 109.37 | 683,626 | 973,627 |
| 01-JAN-20 To 31-MAR-20 | 9 | 97.16 | 94.60 | 86.99 | 28.75 | 108.75 | 55.88 | 150.88 | 57.59 to 126.67 | 152,889 | 132,996 |
| 01-APR-20 To 30-JUN-20 | 7 | 102.53 | 101.64 | 87.87 | 25.40 | 115.67 | 63.35 | 165.22 | 63.35 to 165.22 | 421,286 | 370,187 |
| 01-JUL-20 To 30-SEP-20 | 4 | 84.12 | 88.31 | 66.91 | 36.31 | 131.98 | 54.38 | 130.61 | N/A | 610,018 | 408,181 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-17 To 30-SEP-18 | 30 | 98.84 | 105.46 | 102.77 | 14.46 | 102.62 | 78.50 | 167.65 | 95.54 to 104.50 | 219,700 | 225,792 |
| 01-OCT-18 To 30-SEP-19 | 26 | 94.83 | 98.89 | 97.44 | 21.91 | 101.49 | 61.75 | 214.41 | 83.13 to 110.64 | 311,635 | 303,651 |
| 01-OCT-19 To 30-SEP-20 | 30 | 91.33 | 95.82 | 111.44 | 30.20 | 85.98 | 50.30 | 201.03 | 74.08 to 107.52 | 453,378 | 505,242 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-18 To 31-DEC-18 | 25 | 100.94 | 107.09 | 101.74 | 14.89 | 105.26 | 78.50 | 167.65 | 94.99 to 112.62 | 272,420 | 277,172 |
| 01-JAN-19 To 31-DEC-19 | 31 | 87.10 | 96.36 | 119.75 | 26.57 | 80.47 | 50.30 | 214.41 | 77.93 to 109.34 | 429,057 | 513,781 |
| <u>ALL</u> | 86 | 97.28 | 100.11 | 105.41 | 21.65 | 94.97 | 50.30 | 214.41 | 94.58 to 102.53 | 329,010 | 346,813 |

| VALUATION GROUP | | | | | | | | | | Avg. Adj. | Avg. |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 1 | 67 | 97.26 | 99.71 | 107.63 | 22.75 | 92.64 | 50.30 | 214.41 | 87.10 to 106.38 | 360,027 | 387,487 |
| 2 | 6 | 99.94 | 103.18 | 107.66 | 04.51 | 95.84 | 97.16 | 122.14 | 97.16 to 122.14 | 306,667 | 330,146 |
| 3 | 13 | 94.99 | 100.74 | 80.73 | 23.18 | 124.79 | 63.80 | 165.22 | 72.28 to 130.61 | 179,462 | 144,878 |
| <u>ALL</u> | 86 | 97.28 | 100.11 | 105.41 | 21.65 | 94.97 | 50.30 | 214.41 | 94.58 to 102.53 | 329,010 | 346,813 |

**71 Platte
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 86
 Total Sales Price : 28,294,826
 Total Adj. Sales Price : 28,294,826
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 Avg. Adj. Sales Price : 329,010
 Avg. Assessed Value : 346,813

MEDIAN : 97
 WGT. MEAN : 105
 MEAN : 100
 COD : 21.65
 PRD : 94.97

COV : 30.05
 STD : 30.08
 Avg. Abs. Dev : 21.06
 MAX Sales Ratio : 214.41
 MIN Sales Ratio : 50.30

95% Median C.I. : 94.58 to 102.53
 95% Wgt. Mean C.I. : 79.78 to 131.04
 95% Mean C.I. : 93.75 to 106.47

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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 | 86 | 97.28 | 100.11 | 105.41 | 21.65 | 94.97 | 50.30 | 214.41 | 94.58 to 102.53 | 329,010 | 346,813 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | 86 | 97.28 | 100.11 | 105.41 | 21.65 | 94.97 | 50.30 | 214.41 | 94.58 to 102.53 | 329,010 | 346,813 |

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 | 3 | 132.98 | 132.73 | 140.08 | 16.35 | 94.75 | 100.00 | 165.22 | N/A | 19,333 | 27,082 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 86 | 97.28 | 100.11 | 105.41 | 21.65 | 94.97 | 50.30 | 214.41 | 94.58 to 102.53 | 329,010 | 346,813 |
| Greater Than 14,999 | 85 | 97.26 | 100.11 | 105.41 | 21.88 | 94.97 | 50.30 | 214.41 | 94.05 to 102.60 | 332,763 | 350,776 |
| Greater Than 29,999 | 83 | 97.16 | 98.93 | 105.34 | 21.14 | 93.91 | 50.30 | 214.41 | 94.05 to 100.94 | 340,203 | 358,370 |
| <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 | 2 | 149.10 | 149.10 | 148.43 | 10.81 | 100.45 | 132.98 | 165.22 | N/A | 24,000 | 35,623 |
| 30,000 TO 59,999 | 9 | 106.38 | 107.19 | 107.17 | 09.23 | 100.02 | 89.05 | 130.61 | 94.99 to 118.89 | 44,722 | 47,927 |
| 60,000 TO 99,999 | 21 | 98.72 | 104.82 | 104.48 | 23.82 | 100.33 | 57.59 | 167.65 | 79.20 to 112.62 | 76,667 | 80,098 |
| 100,000 TO 149,999 | 11 | 85.09 | 88.02 | 87.72 | 27.72 | 100.34 | 50.30 | 150.88 | 55.88 to 116.59 | 123,500 | 108,333 |
| 150,000 TO 249,999 | 10 | 93.04 | 93.50 | 92.68 | 13.25 | 100.88 | 64.13 | 122.87 | 79.25 to 109.37 | 187,950 | 174,191 |
| 250,000 TO 499,999 | 16 | 96.36 | 93.21 | 93.36 | 15.44 | 99.84 | 58.78 | 122.51 | 77.93 to 107.52 | 371,031 | 346,387 |
| 500,000 TO 999,999 | 11 | 97.30 | 107.93 | 107.53 | 20.91 | 100.37 | 61.16 | 214.41 | 86.38 to 122.14 | 678,000 | 729,061 |
| 1,000,000 + | 5 | 72.28 | 92.70 | 116.10 | 44.00 | 79.84 | 54.38 | 201.03 | N/A | 1,918,365 | 2,227,170 |
| <u>ALL</u> | 86 | 97.28 | 100.11 | 105.41 | 21.65 | 94.97 | 50.30 | 214.41 | 94.58 to 102.53 | 329,010 | 346,813 |

71 Platte
COMMERCIAL

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Qualified

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MEAN : 100
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PRD : 94.97

COV : 30.05
STD : 30.08
Avg. Abs. Dev : 21.06
MAX Sales Ratio : 214.41
MIN Sales Ratio : 50.30

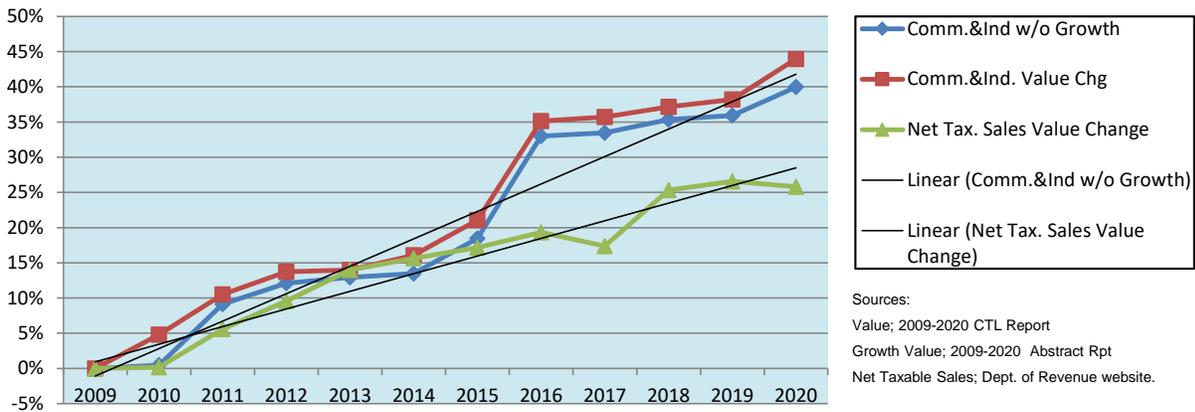
95% Median C.I. : 94.58 to 102.53
95% Wgt. Mean C.I. : 79.78 to 131.04
95% Mean C.I. : 93.75 to 106.47

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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 |
|------------|-----------|--------------|---------------|---------------|--------------|--------------|--------------|---------------|------------------------|----------------------|----------------|
| 306 | 1 | 94.99 | 94.99 | 94.99 | 00.00 | 100.00 | 94.99 | 94.99 | N/A | 75,000 | 71,245 |
| 313 | 1 | 201.03 | 201.03 | 201.03 | 00.00 | 100.00 | 201.03 | 201.03 | N/A | 3,523,255 | 7,082,820 |
| 319 | 1 | 102.60 | 102.60 | 102.60 | 00.00 | 100.00 | 102.60 | 102.60 | N/A | 375,000 | 384,750 |
| 334 | 1 | 95.56 | 95.56 | 95.56 | 00.00 | 100.00 | 95.56 | 95.56 | N/A | 425,000 | 406,125 |
| 339 | 1 | 100.00 | 100.00 | 100.00 | 00.00 | 100.00 | 100.00 | 100.00 | N/A | 10,000 | 10,000 |
| 341 | 1 | 122.51 | 122.51 | 122.51 | 00.00 | 100.00 | 122.51 | 122.51 | N/A | 375,000 | 459,425 |
| 343 | 1 | 54.38 | 54.38 | 54.38 | 00.00 | 100.00 | 54.38 | 54.38 | N/A | 1,268,571 | 689,850 |
| 344 | 6 | 104.61 | 102.36 | 98.97 | 13.30 | 103.43 | 79.25 | 122.87 | 79.25 to 122.87 | 225,917 | 223,597 |
| 352 | 14 | 97.28 | 97.98 | 97.29 | 08.38 | 100.71 | 70.35 | 114.00 | 91.50 to 107.52 | 412,714 | 401,532 |
| 353 | 21 | 95.54 | 100.00 | 82.28 | 24.93 | 121.54 | 55.88 | 163.92 | 79.20 to 116.59 | 165,738 | 136,375 |
| 367 | 1 | 97.16 | 97.16 | 97.16 | 00.00 | 100.00 | 97.16 | 97.16 | N/A | 440,000 | 427,500 |
| 384 | 1 | 165.22 | 165.22 | 165.22 | 00.00 | 100.00 | 165.22 | 165.22 | N/A | 23,000 | 38,000 |
| 386 | 2 | 70.96 | 70.96 | 63.06 | 17.16 | 112.53 | 58.78 | 83.13 | N/A | 227,500 | 143,463 |
| 392 | 1 | 95.07 | 95.07 | 95.07 | 00.00 | 100.00 | 95.07 | 95.07 | N/A | 660,000 | 627,490 |
| 406 | 11 | 98.72 | 110.23 | 129.43 | 26.40 | 85.17 | 64.13 | 214.41 | 77.93 to 150.88 | 201,364 | 260,621 |
| 412 | 1 | 74.08 | 74.08 | 74.08 | 00.00 | 100.00 | 74.08 | 74.08 | N/A | 2,000,000 | 1,481,550 |
| 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 |
| 426 | 1 | 109.37 | 109.37 | 109.37 | 00.00 | 100.00 | 109.37 | 109.37 | N/A | 171,000 | 187,025 |
| 470 | 1 | 100.94 | 100.94 | 100.94 | 00.00 | 100.00 | 100.94 | 100.94 | N/A | 42,500 | 42,900 |
| 471 | 2 | 75.11 | 75.11 | 63.30 | 18.57 | 118.66 | 61.16 | 89.05 | N/A | 378,500 | 239,575 |
| 472 | 1 | 63.80 | 63.80 | 63.80 | 00.00 | 100.00 | 63.80 | 63.80 | N/A | 100,000 | 63,800 |
| 490 | 1 | 130.61 | 130.61 | 130.61 | 00.00 | 100.00 | 130.61 | 130.61 | N/A | 40,000 | 52,245 |
| 494 | 1 | 110.64 | 110.64 | 110.64 | 00.00 | 100.00 | 110.64 | 110.64 | N/A | 50,000 | 55,320 |
| 528 | 9 | 75.44 | 82.95 | 85.71 | 24.79 | 96.78 | 50.30 | 122.14 | 57.59 to 113.18 | 307,278 | 263,363 |
| 534 | 1 | 86.38 | 86.38 | 86.38 | 00.00 | 100.00 | 86.38 | 86.38 | N/A | 695,000 | 600,375 |
| 841 | 1 | 100.00 | 100.00 | 100.00 | 00.00 | 100.00 | 100.00 | 100.00 | N/A | 30,000 | 30,000 |
| <u>ALL</u> | <u>86</u> | <u>97.28</u> | <u>100.11</u> | <u>105.41</u> | <u>21.65</u> | <u>94.97</u> | <u>50.30</u> | <u>214.41</u> | <u>94.58 to 102.53</u> | <u>329,010</u> | <u>346,813</u> |

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



| Tax Year | Value | Growth Value | % Growth of Value | Value Exclud. Growth | Ann.%chg w/o grwth | Net Taxable Sales Value | % Chg Net Tax. Sales |
|-----------------|----------------|---------------|-------------------|----------------------|--------------------|-------------------------|----------------------|
| 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% |
| 2020 | \$ 767,634,650 | \$ 21,331,275 | 2.78% | \$ 746,303,375 | 1.26% | \$ 449,224,815 | -0.60% |
| 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% |
| 2020 | 39.97% | 43.97% | 25.82% |

| | |
|---------------|--------|
| County Number | 71 |
| County Name | Platte |

71 Platte
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 65
 Total Sales Price : 53,307,885
 Total Adj. Sales Price : 53,307,885
 Total Assessed Value : 38,610,455
 Avg. Adj. Sales Price : 820,121
 Avg. Assessed Value : 594,007

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 75
 COD : 16.10
 PRD : 103.87

COV : 23.78
 STD : 17.89
 Avg. Abs. Dev : 11.60
 MAX Sales Ratio : 147.27
 MIN Sales Ratio : 42.52

95% Median C.I. : 69.93 to 75.43
 95% Wgt. Mean C.I. : 69.29 to 75.57
 95% Mean C.I. : 70.88 to 79.58

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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-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 | 89.51 | 83.93 | 22.96 | 106.65 | 69.99 | 147.27 | N/A | 717,160 | 601,909 | |
| 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 | 3 | 80.50 | 78.29 | 78.71 | 06.00 | 99.47 | 69.93 | 84.43 | N/A | 714,413 | 562,337 | |
| 01-JAN-19 To 31-MAR-19 | 13 | 73.61 | 72.95 | 73.53 | 10.09 | 99.21 | 59.60 | 85.59 | 61.43 to 80.65 | 1,013,968 | 745,545 | |
| 01-APR-19 To 30-JUN-19 | 7 | 70.53 | 71.22 | 69.00 | 10.96 | 103.22 | 58.92 | 93.34 | 58.92 to 93.34 | 725,614 | 500,639 | |
| 01-JUL-19 To 30-SEP-19 | 3 | 57.91 | 59.43 | 60.05 | 03.97 | 98.97 | 56.74 | 63.64 | N/A | 1,096,947 | 658,698 | |
| 01-OCT-19 To 31-DEC-19 | 9 | 68.08 | 68.43 | 65.79 | 15.03 | 104.01 | 42.52 | 100.02 | 54.19 to 78.31 | 1,080,841 | 711,106 | |
| 01-JAN-20 To 31-MAR-20 | 17 | 82.89 | 84.63 | 81.39 | 16.58 | 103.98 | 43.47 | 139.29 | 71.68 to 86.96 | 615,508 | 500,975 | |
| 01-APR-20 To 30-JUN-20 | 1 | 72.05 | 72.05 | 72.05 | 00.00 | 100.00 | 72.05 | 72.05 | N/A | 660,000 | 475,520 | |
| 01-JUL-20 To 30-SEP-20 | | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-17 To 30-SEP-18 | 12 | 70.63 | 75.27 | 72.57 | 16.23 | 103.72 | 48.21 | 147.27 | 64.53 to 74.86 | 730,143 | 529,894 | |
| 01-OCT-18 To 30-SEP-19 | 26 | 70.95 | 71.54 | 71.15 | 11.71 | 100.55 | 56.74 | 93.34 | 63.64 to 79.13 | 911,345 | 648,449 | |
| 01-OCT-19 To 30-SEP-20 | 27 | 75.43 | 78.76 | 73.82 | 18.88 | 106.69 | 42.52 | 139.29 | 68.60 to 86.61 | 772,267 | 570,076 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-18 To 31-DEC-18 | 12 | 72.46 | 79.63 | 77.39 | 14.89 | 102.89 | 64.53 | 147.27 | 69.36 to 82.05 | 712,246 | 551,190 | |
| 01-JAN-19 To 31-DEC-19 | 32 | 68.79 | 70.03 | 68.97 | 13.04 | 101.54 | 42.52 | 100.02 | 63.58 to 74.86 | 977,478 | 674,144 | |
| <u>ALL</u> | 65 | 72.05 | 75.23 | 72.43 | 16.10 | 103.87 | 42.52 | 147.27 | 69.93 to 75.43 | 820,121 | 594,007 | |

| AREA (MARKET) | | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|------------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Asstd. Val | |
| 3 | 9 | 71.52 | 77.74 | 76.81 | 19.87 | 101.21 | 42.52 | 147.27 | 67.74 to 80.65 | 710,935 | 546,036 | |
| 6 | 56 | 72.45 | 74.82 | 71.83 | 15.42 | 104.16 | 43.47 | 139.29 | 68.98 to 78.31 | 837,669 | 601,717 | |
| <u>ALL</u> | 65 | 72.05 | 75.23 | 72.43 | 16.10 | 103.87 | 42.52 | 147.27 | 69.93 to 75.43 | 820,121 | 594,007 | |

71 Platte
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 Avg. Adj. Sales Price : 820,121
 Avg. Assessed Value : 594,007

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 75
 COD : 16.10
 PRD : 103.87

COV : 23.78
 STD : 17.89
 Avg. Abs. Dev : 11.60
 MAX Sales Ratio : 147.27
 MIN Sales Ratio : 42.52

95% Median C.I. : 69.93 to 75.43
 95% Wgt. Mean C.I. : 69.29 to 75.57
 95% Mean C.I. : 70.88 to 79.58

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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 | 5 | 85.29 | 91.50 | 86.74 | 21.82 | 105.49 | 68.08 | 139.29 | N/A | 549,895 | 476,969 |
| 3 | 1 | 71.52 | 71.52 | 71.52 | 00.00 | 100.00 | 71.52 | 71.52 | N/A | 406,000 | 290,375 |
| 6 | 4 | 89.32 | 96.50 | 89.37 | 22.19 | 107.98 | 68.08 | 139.29 | N/A | 585,869 | 523,618 |
| _____Dry_____ | | | | | | | | | | | |
| County | 18 | 71.71 | 70.17 | 69.33 | 10.31 | 101.21 | 48.21 | 86.61 | 64.53 to 76.36 | 730,276 | 506,309 |
| 6 | 18 | 71.71 | 70.17 | 69.33 | 10.31 | 101.21 | 48.21 | 86.61 | 64.53 to 76.36 | 730,276 | 506,309 |
| _____Grass_____ | | | | | | | | | | | |
| County | 5 | 62.76 | 62.48 | 61.87 | 14.47 | 100.99 | 42.52 | 79.78 | N/A | 400,618 | 247,857 |
| 3 | 2 | 55.13 | 55.13 | 60.25 | 22.87 | 91.50 | 42.52 | 67.74 | N/A | 694,000 | 418,138 |
| 6 | 3 | 62.76 | 67.38 | 65.52 | 10.72 | 102.84 | 59.60 | 79.78 | N/A | 205,030 | 134,337 |
| _____ALL_____ | 65 | 72.05 | 75.23 | 72.43 | 16.10 | 103.87 | 42.52 | 147.27 | 69.93 to 75.43 | 820,121 | 594,007 |

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 | 28 | 73.21 | 77.71 | 74.24 | 14.15 | 104.67 | 60.22 | 139.29 | 68.98 to 84.43 | 1,008,278 | 748,498 |
| 3 | 5 | 71.52 | 73.38 | 74.58 | 04.36 | 98.39 | 69.36 | 80.65 | N/A | 785,282 | 585,647 |
| 6 | 23 | 73.40 | 78.65 | 74.18 | 16.14 | 106.03 | 60.22 | 139.29 | 68.08 to 85.59 | 1,056,755 | 783,900 |
| _____Dry_____ | | | | | | | | | | | |
| County | 22 | 71.71 | 72.11 | 70.34 | 12.19 | 102.52 | 48.21 | 106.49 | 64.53 to 79.13 | 734,627 | 516,705 |
| 6 | 22 | 71.71 | 72.11 | 70.34 | 12.19 | 102.52 | 48.21 | 106.49 | 64.53 to 79.13 | 734,627 | 516,705 |
| _____Grass_____ | | | | | | | | | | | |
| County | 6 | 61.18 | 59.31 | 59.79 | 17.62 | 99.20 | 42.52 | 79.78 | 42.52 to 79.78 | 376,382 | 225,037 |
| 3 | 2 | 55.13 | 55.13 | 60.25 | 22.87 | 91.50 | 42.52 | 67.74 | N/A | 694,000 | 418,138 |
| 6 | 4 | 61.18 | 61.40 | 59.05 | 16.13 | 103.98 | 43.47 | 79.78 | N/A | 217,573 | 128,486 |
| _____ALL_____ | 65 | 72.05 | 75.23 | 72.43 | 16.10 | 103.87 | 42.52 | 147.27 | 69.93 to 75.43 | 820,121 | 594,007 |

Platte County 2021 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|---------|----------|------|------|------|------|------|------|------|------|------------------|
| Platte | 3 | 6399 | 6100 | 5572 | 5215 | 4900 | 4474 | 4100 | 3650 | 5310 |
| Butler | 1 | 6398 | 5899 | 5760 | 5569 | 5301 | 5271 | 4882 | 4763 | 5863 |
| Polk | 1 | 6370 | 5793 | 5436 | 5079 | 4651 | 4641 | 4378 | 3896 | 5874 |
| Merrick | 1 | 4700 | 4400 | 4100 | 3900 | 3800 | 3700 | 3550 | 3150 | 4060 |
| Nance | 1 | 4906 | 4893 | 4876 | 4876 | 4870 | 4893 | 4800 | 4796 | 4868 |
| | | | | | | | | | | |
| Platte | 6 | 9088 | 8500 | 7756 | 7500 | 6900 | 6498 | 6000 | 5400 | 7254 |
| Boone | 1 | 5410 | 5400 | 5410 | 5399 | 4858 | 5190 | 5195 | 5194 | 5285 |
| Madison | 1 | 7157 | 6820 | 6375 | 6072 | 5700 | 5525 | 4496 | 3775 | 5480 |
| Stanton | 1 | 5600 | 5307 | 5576 | 5214 | 4710 | 4960 | 4286 | 3970 | 5055 |
| Colfax | 1 | 6000 | 5800 | 5600 | 5356 | 5300 | 5100 | 4800 | 4408 | 5374 |
| 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 | 4851 | 4700 | 4408 | 4107 | 3300 | 2800 | 4432 |
| Butler | 1 | 5400 | 4900 | 4699 | 4600 | 4400 | 4000 | 3100 | 3000 | 4318 |
| Polk | 1 | 5003 | 4700 | 3474 | 3558 | 3084 | 3196 | 3064 | 3066 | 4373 |
| Merrick | 1 | 2800 | 2575 | 2400 | 2300 | 2175 | 2075 | 1900 | 1840 | 2286 |
| Nance | 1 | 2549 | 2550 | 2494 | 2493 | 2487 | 2470 | 2425 | 2375 | 2482 |
| | | | | | | | | | | |
| Platte | 6 | 6493 | 6100 | 5551 | 5499 | 5100 | 4599 | 3800 | 2900 | 5216 |
| Boone | 1 | 4360 | 4329 | 4360 | 4013 | 3607 | 4325 | 4307 | 4306 | 4320 |
| Madison | 1 | 5933 | 5765 | 5367 | 5100 | 4795 | 4566 | 3575 | 2750 | 5039 |
| Stanton | 1 | 5355 | 5355 | 5315 | 3645 | 1933 | 4468 | 4176 | 4084 | 4614 |
| Colfax | 1 | 5742 | 5638 | 5397 | 5298 | 4972 | 4877 | 4502 | 4150 | 5126 |
| Nance | 2 | 3975 | 3950 | 3925 | 3925 | 3875 | 3850 | 3800 | 3800 | 3895 |

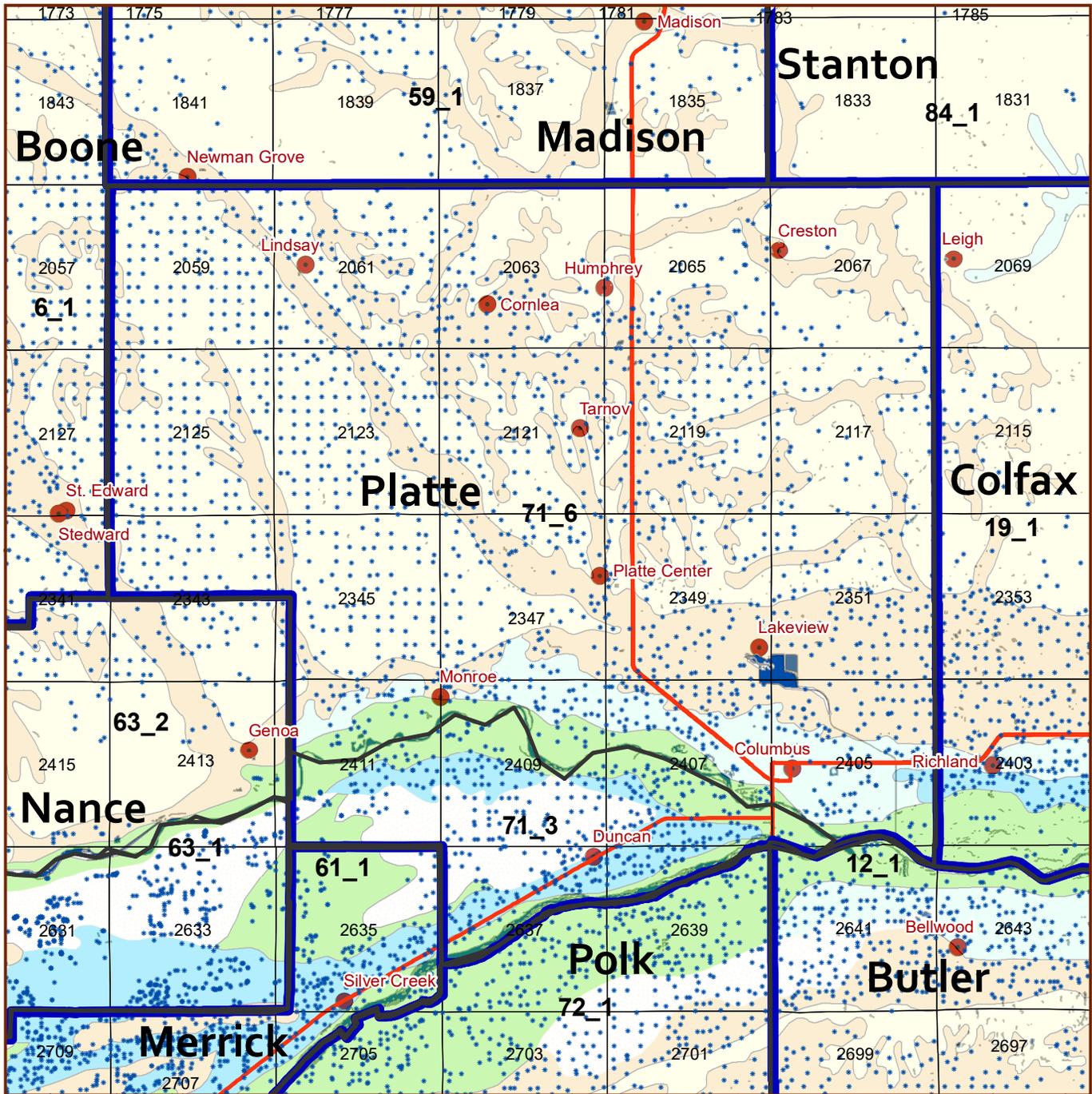
| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|---------|----------|------|------|------|------|------|------|------|------|--------------------|
| Platte | 3 | 1393 | 1366 | 1300 | 1320 | 1200 | 1132 | 1098 | 1055 | 1292 |
| Butler | 1 | 2293 | 2272 | 2234 | 2222 | 1864 | 2128 | n/a | 2050 | 2267 |
| Polk | 1 | 2170 | 2175 | 2159 | 2172 | 2085 | n/a | 2096 | 2072 | 2164 |
| Merrick | 1 | 1636 | 1575 | 1578 | 1502 | 1459 | n/a | 1340 | 1200 | 1579 |
| Nance | 1 | 1451 | 1450 | 1441 | 1426 | 1402 | 1388 | 1385 | 1350 | 1426 |
| | | | | | | | | | | |
| Platte | 6 | 1585 | 1573 | 1507 | 1513 | n/a | 1459 | 1375 | 1398 | 1556 |
| Boone | 1 | 1549 | 1545 | 1546 | 1555 | 1166 | 1267 | n/a | n/a | 1545 |
| Madison | 1 | 2059 | 1951 | 1851 | 1791 | 1700 | n/a | n/a | n/a | 1925 |
| Stanton | 1 | 1712 | 1790 | 1266 | 1750 | 715 | n/a | n/a | 1415 | 1462 |
| Colfax | 1 | 1987 | 1987 | 1800 | 1800 | n/a | 1700 | n/a | 1600 | 1943 |
| Nance | 2 | 1726 | 1702 | 1676 | 1650 | 1651 | 1575 | n/a | 1575 | 1682 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|---------|----------|------|--------|-------|
| Platte | 3 | 1316 | 1057 | 100 |
| Butler | 1 | 2881 | 1499 | 786 |
| Polk | 1 | 1150 | 1102 | 40 |
| Merrick | 1 | 1214 | 500 | 546 |
| Nance | 1 | 1603 | 1300 | 278 |
| | | | | |
| Platte | 6 | 1581 | 1414 | 100 |
| Boone | 1 | 2114 | 616 | 487 |
| Madison | 1 | 3911 | 700 | 150 |
| Stanton | 1 | 2730 | 190 | 138 |
| Colfax | 1 | 3984 | 1599 | 150 |
| Nance | 2 | 2000 | 1600 | 276 |

Source: 2021 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



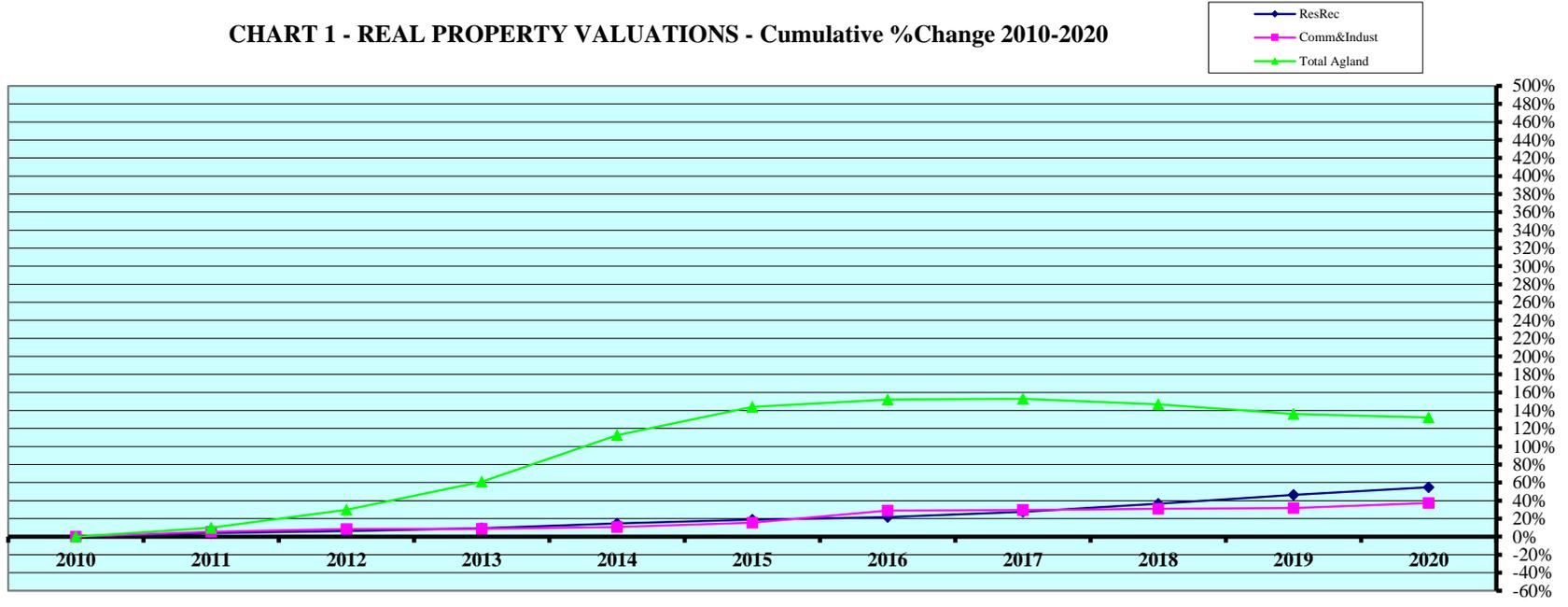
Legend

- 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 2010-2020



| 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 |
| 2010 | 1,195,030,640 | -- | -- | -- | 558,803,460 | -- | -- | -- | 945,197,590 | -- | -- | -- |
| 2011 | 1,243,780,870 | 48,750,230 | 4.08% | 4.08% | 589,172,330 | 30,368,870 | 5.43% | 5.43% | 1,038,243,795 | 93,046,205 | 9.84% | 9.84% |
| 2012 | 1,268,991,982 | 25,211,112 | 2.03% | 6.19% | 606,336,730 | 17,164,400 | 2.91% | 8.51% | 1,227,622,430 | 189,378,635 | 18.24% | 29.88% |
| 2013 | 1,307,127,370 | 38,135,388 | 3.01% | 9.38% | 607,756,110 | 1,419,380 | 0.23% | 8.76% | 1,521,775,090 | 294,152,660 | 23.96% | 61.00% |
| 2014 | 1,370,000,922 | 62,873,552 | 4.81% | 14.64% | 619,037,295 | 11,281,185 | 1.86% | 10.78% | 2,008,208,965 | 486,433,875 | 31.96% | 112.46% |
| 2015 | 1,420,286,969 | 50,286,047 | 3.67% | 18.85% | 645,609,700 | 26,572,405 | 4.29% | 15.53% | 2,305,352,485 | 297,143,520 | 14.80% | 143.90% |
| 2016 | 1,455,511,084 | 35,224,115 | 2.48% | 21.80% | 720,582,270 | 74,972,570 | 11.61% | 28.95% | 2,383,414,785 | 78,062,300 | 3.39% | 152.16% |
| 2017 | 1,524,021,281 | 68,510,197 | 4.71% | 27.53% | 723,691,605 | 3,109,335 | 0.43% | 29.51% | 2,390,731,085 | 7,316,300 | 0.31% | 152.93% |
| 2018 | 1,632,815,143 | 108,793,862 | 7.14% | 36.63% | 731,363,060 | 7,671,455 | 1.06% | 30.88% | 2,332,097,430 | -58,633,655 | -2.45% | 146.73% |
| 2019 | 1,750,492,823 | 117,677,680 | 7.21% | 46.48% | 736,986,455 | 5,623,395 | 0.77% | 31.89% | 2,230,277,995 | -101,819,435 | -4.37% | 135.96% |
| 2020 | 1,850,671,538 | 100,178,715 | 5.72% | 54.86% | 767,634,650 | 30,648,195 | 4.16% | 37.37% | 2,194,900,330 | -35,377,665 | -1.59% | 132.22% |

Rate Annual %chg: Residential & Recreational **4.47%**

Commercial & Industrial **3.23%**

Agricultural Land **8.79%**

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.

| | | | | |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 19,890 | Value : 5,401,787,466 | Growth 90,540,260 | Sum Lines 17, 25, & 41 |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|---------------|----------|-------------|---------|-------------|---------|---------------|------------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 602 | 15,030,761 | 354 | 13,789,000 | 874 | 15,072,485 | 1,830 | 43,892,246 | |
| 02. Res Improve Land | 8,793 | 208,998,100 | 724 | 26,172,570 | 1,042 | 26,660,740 | 10,559 | 261,831,410 | |
| 03. Res Improvements | 9,070 | 1,307,563,360 | 968 | 190,971,845 | 1,150 | 221,354,420 | 11,188 | 1,719,889,625 | |
| 04. Res Total | 9,672 | 1,531,592,221 | 1,322 | 230,933,415 | 2,024 | 263,087,645 | 13,018 | 2,025,613,281 | 34,132,545 |
| % of Res Total | 74.30 | 75.61 | 10.16 | 11.40 | 15.55 | 12.99 | 65.45 | 37.50 | 37.70 |
| 05. Com UnImp Land | 190 | 11,051,035 | 32 | 2,736,310 | 11 | 338,210 | 233 | 14,125,555 | |
| 06. Com Improve Land | 1,015 | 94,633,700 | 91 | 9,044,715 | 59 | 3,514,605 | 1,165 | 107,193,020 | |
| 07. Com Improvements | 1,039 | 348,332,285 | 102 | 40,311,510 | 72 | 27,232,165 | 1,213 | 415,875,960 | |
| 08. Com Total | 1,229 | 454,017,020 | 134 | 52,092,535 | 83 | 31,084,980 | 1,446 | 537,194,535 | 29,052,955 |
| % of Com Total | 84.99 | 84.52 | 9.27 | 9.70 | 5.74 | 5.79 | 7.27 | 9.94 | 32.09 |
| 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 | 23,891,685 | 51 | 206,662,580 | 2 | 7,843,765 | 60 | 238,398,030 | |
| 12. Ind Total | 9 | 24,797,995 | 59 | 228,503,645 | 2 | 9,955,405 | 70 | 263,257,045 | 3,036,845 |
| % of Ind Total | 12.86 | 9.42 | 84.29 | 86.80 | 2.86 | 3.78 | 0.35 | 4.87 | 3.35 |
| 13. Rec UnImp Land | 5 | 263,460 | 12 | 381,045 | 29 | 1,331,740 | 46 | 1,976,245 | |
| 14. Rec Improve Land | 0 | 0 | 2 | 358,590 | 11 | 1,388,375 | 13 | 1,746,965 | |
| 15. Rec Improvements | 0 | 0 | 2 | 429,680 | 13 | 1,883,935 | 15 | 2,313,615 | |
| 16. Rec Total | 5 | 263,460 | 14 | 1,169,315 | 42 | 4,604,050 | 61 | 6,036,825 | 394,470 |
| % of Rec Total | 8.20 | 4.36 | 22.95 | 19.37 | 68.85 | 76.27 | 0.31 | 0.11 | 0.44 |
| Res & Rec Total | 9,677 | 1,531,855,681 | 1,336 | 232,102,730 | 2,066 | 267,691,695 | 13,079 | 2,031,650,106 | 34,527,015 |
| % of Res & Rec Total | 73.99 | 75.40 | 10.21 | 11.42 | 15.80 | 13.18 | 65.76 | 37.61 | 38.13 |
| Com & Ind Total | 1,238 | 478,815,015 | 193 | 280,596,180 | 85 | 41,040,385 | 1,516 | 800,451,580 | 32,089,800 |
| % of Com & Ind Total | 81.66 | 59.82 | 12.73 | 35.05 | 5.61 | 5.13 | 7.62 | 14.82 | 35.44 |
| 17. Taxable Total | 10,915 | 2,010,670,696 | 1,529 | 512,698,910 | 2,151 | 308,732,080 | 14,595 | 2,832,101,686 | 66,616,815 |
| % of Taxable Total | 74.79 | 71.00 | 10.48 | 18.10 | 14.74 | 10.90 | 73.38 | 52.43 | 73.58 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 28 | 331,675 | 7,281,990 | 0 | 0 | 0 |
| 19. Commercial | 10 | 4,992,290 | 18,948,355 | 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 | 28 | 331,675 | 7,281,990 |
| 19. Commercial | 0 | 0 | 0 | 10 | 4,992,290 | 18,948,355 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 38 | 5,323,965 | 26,230,345 |

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 | 435 | 85 | 181 | 701 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|--------|----------|------------|---------|---------------|---------|---------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 2 | 63,565 | 150 | 47,100,355 | 3,567 | 1,542,811,440 | 3,719 | 1,589,975,360 |
| 28. Ag-Improved Land | 0 | 0 | 78 | 27,890,785 | 1,426 | 616,556,920 | 1,504 | 644,447,705 |
| 29. Ag Improvements | 0 | 0 | 82 | 11,461,165 | 1,493 | 323,634,975 | 1,575 | 335,096,140 |

| | | | | | | |
|--------------|--|--|--|--|-------|---------------|
| 30. Ag Total | | | | | 5,294 | 2,569,519,205 |
|--------------|--|--|--|--|-------|---------------|

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 | 49 | 50.47 | 1,122,000 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 53 | 0.00 | 9,500,770 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 25 | 34.54 | 172,700 | |
| 36. FarmSite Improv Land | 0 | 0.00 | 0 | 59 | 120.77 | 603,850 | |
| 37. FarmSite Improvements | 0 | 0.00 | 0 | 64 | 0.00 | 1,960,395 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 0.00 | 0 | 160 | 220.55 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 10 | 139.34 | 169,595 | |
| | Records | Acres | Value | Records | Acres | Value | Growth |
| 31. HomeSite UnImp Land | 11 | 14.14 | 311,080 | 11 | 14.14 | 311,080 | |
| 32. HomeSite Improv Land | 962 | 990.44 | 21,957,320 | 1,011 | 1,040.91 | 23,079,320 | |
| 33. HomeSite Improvements | 981 | 0.00 | 168,596,530 | 1,034 | 0.00 | 178,097,300 | 4,095,230 |
| 34. HomeSite Total | | | | 1,045 | 1,055.05 | 201,487,700 | |
| 35. FarmSite UnImp Land | 333 | 437.64 | 2,188,175 | 358 | 472.18 | 2,360,875 | |
| 36. FarmSite Improv Land | 1,157 | 3,719.24 | 18,596,160 | 1,216 | 3,840.01 | 19,200,010 | |
| 37. FarmSite Improvements | 1,295 | 0.00 | 155,038,445 | 1,359 | 0.00 | 156,998,840 | 19,828,215 |
| 38. FarmSite Total | | | | 1,717 | 4,312.19 | 178,559,725 | |
| 39. Road & Ditches | 4,179 | 8,072.17 | 0 | 4,339 | 8,292.72 | 0 | |
| 40. Other- Non Ag Use | 100 | 1,624.19 | 7,333,890 | 110 | 1,763.53 | 7,503,485 | |
| 41. Total Section VI | | | | 2,762 | 15,423.49 | 387,550,910 | 23,923,445 |

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 | 5,366,595 | 14 | 1,907.23 | 5,370,455 |

Schedule VIII : Agricultural Records : Special Value

| | Urban | | | SubUrban | | |
|-------------------|---------|----------|------------|----------|-----------|------------|
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 0 | 0.00 | 0 | 7 | 880.19 | 913,275 |
| 44. Market Value | 0 | 0.00 | 0 | 7 | 880.19 | 1,218,075 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 91 | 9,342.14 | 17,625,420 | 98 | 10,222.33 | 18,538,695 |
| 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 | 4,098.19 | 14.08% | 26,222,435 | 16.97% | 6,398.54 |
| 46. 1A | 3,768.12 | 12.95% | 22,985,545 | 14.87% | 6,100.00 |
| 47. 2A1 | 6,021.20 | 20.69% | 33,547,510 | 21.71% | 5,571.57 |
| 48. 2A | 7,306.30 | 25.10% | 38,100,425 | 24.65% | 5,214.74 |
| 49. 3A1 | 1,827.89 | 6.28% | 8,956,650 | 5.80% | 4,899.99 |
| 50. 3A | 1,474.12 | 5.07% | 6,594,830 | 4.27% | 4,473.74 |
| 51. 4A1 | 2,923.25 | 10.04% | 11,985,320 | 7.76% | 4,100.00 |
| 52. 4A | 1,684.48 | 5.79% | 6,148,385 | 3.98% | 3,650.02 |
| 53. Total | 29,103.55 | 100.00% | 154,541,100 | 100.00% | 5,310.04 |
| Dry | | | | | |
| 54. 1D1 | 420.32 | 13.42% | 2,185,660 | 15.74% | 5,199.99 |
| 55. 1D | 394.97 | 12.61% | 1,994,615 | 14.37% | 5,050.04 |
| 56. 2D1 | 590.06 | 18.83% | 2,862,620 | 20.62% | 4,851.40 |
| 57. 2D | 317.54 | 10.14% | 1,492,450 | 10.75% | 4,700.04 |
| 58. 3D1 | 633.92 | 20.23% | 2,794,390 | 20.13% | 4,408.11 |
| 59. 3D | 287.00 | 9.16% | 1,178,640 | 8.49% | 4,106.76 |
| 60. 4D1 | 13.91 | 0.44% | 45,905 | 0.33% | 3,300.14 |
| 61. 4D | 475.18 | 15.17% | 1,330,485 | 9.58% | 2,799.96 |
| 62. Total | 3,132.90 | 100.00% | 13,884,765 | 100.00% | 4,431.92 |
| Grass | | | | | |
| 63. 1G1 | 7,421.71 | 36.61% | 10,340,155 | 40.73% | 1,393.23 |
| 64. 1G | 1,128.74 | 5.57% | 1,541,985 | 6.07% | 1,366.11 |
| 65. 2G1 | 1,409.35 | 6.95% | 1,832,150 | 7.22% | 1,300.00 |
| 66. 2G | 80.85 | 0.40% | 101,460 | 0.40% | 1,254.92 |
| 67. 3G1 | 5,324.83 | 26.27% | 6,389,780 | 25.17% | 1,200.00 |
| 68. 3G | 945.79 | 4.67% | 1,081,495 | 4.26% | 1,143.48 |
| 69. 4G1 | 306.92 | 1.51% | 337,015 | 1.33% | 1,098.05 |
| 70. 4G | 3,652.82 | 18.02% | 3,760,220 | 14.81% | 1,029.40 |
| 71. Total | 20,271.01 | 100.00% | 25,384,260 | 100.00% | 1,252.24 |
| Irrigated Total | | | | | |
| Irrigated Total | 29,103.55 | 50.43% | 154,541,100 | 79.02% | 5,310.04 |
| Dry Total | | | | | |
| Dry Total | 3,132.90 | 5.43% | 13,884,765 | 7.10% | 4,431.92 |
| Grass Total | | | | | |
| Grass Total | 20,271.01 | 35.12% | 25,384,260 | 12.98% | 1,252.24 |
| 72. Waste | 4,389.84 | 7.61% | 438,935 | 0.22% | 99.99 |
| 73. Other | 817.89 | 1.42% | 1,310,885 | 0.67% | 1,602.76 |
| 74. Exempt | 273.03 | 0.47% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 57,715.19 | 100.00% | 195,559,945 | 100.00% | 3,388.36 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|---------------|-------------|-------------------------|
| 45. 1A1 | 28,168.50 | 15.31% | 255,994,450 | 19.18% | 9,087.97 |
| 46. 1A | 20,632.93 | 11.21% | 175,379,100 | 13.14% | 8,499.96 |
| 47. 2A1 | 24,430.55 | 13.28% | 189,493,860 | 14.20% | 7,756.43 |
| 48. 2A | 38,778.16 | 21.07% | 290,830,865 | 21.79% | 7,499.86 |
| 49. 3A1 | 198.17 | 0.11% | 1,367,370 | 0.10% | 6,899.98 |
| 50. 3A | 3,928.33 | 2.13% | 25,526,985 | 1.91% | 6,498.18 |
| 51. 4A1 | 49,378.71 | 26.84% | 296,271,450 | 22.20% | 5,999.98 |
| 52. 4A | 18,488.07 | 10.05% | 99,835,570 | 7.48% | 5,400.00 |
| 53. Total | 184,003.42 | 100.00% | 1,334,699,650 | 100.00% | 7,253.67 |
| Dry | | | | | |
| 54. 1D1 | 13,473.57 | 11.65% | 87,487,240 | 14.50% | 6,493.25 |
| 55. 1D | 34,735.41 | 30.03% | 211,885,195 | 35.12% | 6,099.98 |
| 56. 2D1 | 12,358.19 | 10.69% | 68,600,885 | 11.37% | 5,551.05 |
| 57. 2D | 1,700.64 | 1.47% | 9,351,980 | 1.55% | 5,499.09 |
| 58. 3D1 | 1,386.14 | 1.20% | 7,069,305 | 1.17% | 5,099.99 |
| 59. 3D | 39,770.31 | 34.39% | 182,910,350 | 30.32% | 4,599.17 |
| 60. 4D1 | 541.00 | 0.47% | 2,055,790 | 0.34% | 3,799.98 |
| 61. 4D | 11,687.34 | 10.11% | 33,893,155 | 5.62% | 2,899.99 |
| 62. Total | 115,652.60 | 100.00% | 603,253,900 | 100.00% | 5,216.09 |
| Grass | | | | | |
| 63. 1G1 | 7,053.02 | 26.92% | 11,187,120 | 27.86% | 1,586.15 |
| 64. 1G | 8,613.49 | 32.88% | 13,560,730 | 33.78% | 1,574.36 |
| 65. 2G1 | 4,494.39 | 17.15% | 6,779,115 | 16.88% | 1,508.35 |
| 66. 2G | 1,946.49 | 7.43% | 2,949,675 | 7.35% | 1,515.38 |
| 67. 3G1 | 197.21 | 0.75% | 285,980 | 0.71% | 1,450.13 |
| 68. 3G | 653.22 | 2.49% | 976,170 | 2.43% | 1,494.40 |
| 69. 4G1 | 484.08 | 1.85% | 670,090 | 1.67% | 1,384.25 |
| 70. 4G | 2,757.71 | 10.53% | 3,740,045 | 9.32% | 1,356.21 |
| 71. Total | 26,199.61 | 100.00% | 40,148,925 | 100.00% | 1,532.42 |
| Irrigated Total | | | | | |
| | 184,003.42 | 55.57% | 1,334,699,650 | 67.19% | 7,253.67 |
| Dry Total | | | | | |
| | 115,652.60 | 34.93% | 603,253,900 | 30.37% | 5,216.09 |
| Grass Total | | | | | |
| | 26,199.61 | 7.91% | 40,148,925 | 2.02% | 1,532.42 |
| 72. Waste | 2,651.63 | 0.80% | 265,160 | 0.01% | 100.00 |
| 73. Other | 2,637.37 | 0.80% | 8,040,715 | 0.40% | 3,048.76 |
| 74. Exempt | 4,383.33 | 1.32% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 331,144.63 | 100.00% | 1,986,408,350 | 100.00% | 5,998.61 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|--------------|---------------|------------------|-------------------|-------------------|----------------------|-------------------|----------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 0.00 | 0 | 7,798.57 | 59,270,740 | 205,308.40 | 1,429,970,010 | 213,106.97 | 1,489,240,750 |
| 77. Dry Land | 10.52 | 49,480 | 1,808.50 | 9,972,370 | 116,966.48 | 607,116,815 | 118,785.50 | 617,138,665 |
| 78. Grass | 9.30 | 14,030 | 2,278.31 | 3,147,605 | 44,183.01 | 62,371,550 | 46,470.62 | 65,533,185 |
| 79. Waste | 0.53 | 55 | 932.04 | 93,190 | 6,108.90 | 610,850 | 7,041.47 | 704,095 |
| 80. Other | 0.00 | 0 | 170.61 | 439,090 | 3,284.65 | 8,912,510 | 3,455.26 | 9,351,600 |
| 81. Exempt | 94.10 | 0 | 2,689.08 | 0 | 1,873.18 | 0 | 4,656.36 | 0 |
| 82. Total | 20.35 | 63,565 | 12,988.03 | 72,922,995 | 375,851.44 | 2,108,981,735 | 388,859.82 | 2,181,968,295 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|----------------------|----------------|-------------------------|
| Irrigated | 213,106.97 | 54.80% | 1,489,240,750 | 68.25% | 6,988.23 |
| Dry Land | 118,785.50 | 30.55% | 617,138,665 | 28.28% | 5,195.40 |
| Grass | 46,470.62 | 11.95% | 65,533,185 | 3.00% | 1,410.21 |
| Waste | 7,041.47 | 1.81% | 704,095 | 0.03% | 99.99 |
| Other | 3,455.26 | 0.89% | 9,351,600 | 0.43% | 2,706.48 |
| Exempt | 4,656.36 | 1.20% | 0 | 0.00% | 0.00 |
| Total | 388,859.82 | 100.00% | 2,181,968,295 | 100.00% | 5,611.20 |

Schedule XI : Residential Records - Assessor Location Detail

| <u>Line#</u> <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|---------------------------------------|------------------------|--------------|----------------------|--------------|---------------------|---------------|----------------|---------------|---------------|
| | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 83.1 Columbus A | 21 | 248,835 | 1,462 | 26,745,560 | 1,462 | 135,460,385 | 1,483 | 162,454,780 | 595,730 |
| 83.2 Columbus A-1 | 127 | 6,663,585 | 520 | 28,152,275 | 520 | 171,841,570 | 647 | 206,657,430 | 9,094,270 |
| 83.3 Columbus B | 50 | 1,164,695 | 591 | 15,333,030 | 591 | 98,810,175 | 641 | 115,307,900 | 1,362,795 |
| 83.4 Columbus B-1 | 254 | 7,028,990 | 635 | 15,229,750 | 638 | 129,615,585 | 892 | 151,874,325 | 3,750,700 |
| 83.5 Columbus C | 28 | 220,820 | 1,224 | 28,855,865 | 1,224 | 174,706,630 | 1,252 | 203,783,315 | 205,465 |
| 83.6 Columbus D | 89 | 2,731,670 | 633 | 13,989,250 | 633 | 94,469,785 | 722 | 111,190,705 | 984,605 |
| 83.7 Columbus E | 22 | 186,745 | 715 | 16,280,110 | 714 | 128,343,165 | 736 | 144,810,020 | 708,050 |
| 83.8 Columbus F | 76 | 2,157,150 | 598 | 21,435,745 | 598 | 173,699,330 | 674 | 197,292,225 | 5,714,780 |
| 83.9 Columbus H | 30 | 685,760 | 463 | 10,132,140 | 453 | 65,767,015 | 483 | 76,584,915 | 127,665 |
| 83.10 Columbus I | 28 | 3,557,025 | 283 | 18,679,590 | 352 | 71,880,505 | 380 | 94,117,120 | 311,110 |
| 83.11 Columbus J | 0 | 0 | 0 | 0 | 506 | 5,988,520 | 506 | 5,988,520 | 68,990 |
| 83.12 Columbus K | 38 | 884,040 | 245 | 4,257,410 | 228 | 46,746,965 | 266 | 51,888,415 | 6,515,845 |
| 83.13 Columbus L | 58 | 857,486 | 1,306 | 34,007,550 | 1,306 | 133,119,280 | 1,364 | 167,984,316 | 985,725 |
| 83.14 Comm1-col | 1 | 5,190 | 1 | 21,780 | 1 | 69,995 | 2 | 96,965 | 11,400 |
| 83.15 Comm3-smtown/other | 1 | 6,835 | 0 | 0 | 0 | 0 | 1 | 6,835 | 0 |
| 83.16 Humphrey D3 | 39 | 1,073,625 | 375 | 6,716,515 | 375 | 63,665,235 | 414 | 71,455,375 | 403,265 |
| 83.17 Nbhd 13 Smtown | 118 | 1,086,260 | 743 | 4,801,510 | 748 | 73,331,585 | 866 | 79,219,355 | 1,310,550 |
| 83.18 Platte Acreage | 855 | 15,426,735 | 764 | 17,551,670 | 836 | 151,767,955 | 1,691 | 184,746,360 | 1,981,600 |
| 83.19 Platte Center 12 | 0 | 0 | 2 | 9,540 | 2 | 122,795 | 2 | 132,335 | 0 |
| 83.20 Platte Cnty Farm | 41 | 1,883,045 | 12 | 1,379,085 | 16 | 2,796,765 | 57 | 6,058,895 | 394,470 |
| 84 Residential Total | 1,876 | 45,868,491 | 10,572 | 263,578,375 | 11,203 | 1,722,203,240 | 13,079 | 2,031,650,106 | 34,527,015 |

Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line#</u> | <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|--------------|--------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 85.1 | Columbus A | 1 | 15,970 | 3 | 278,775 | 3 | 1,034,340 | 4 | 1,329,085 | 0 |
| 85.2 | Comm1-col | 152 | 11,368,515 | 867 | 97,407,795 | 882 | 346,242,775 | 1,034 | 455,019,085 | 15,141,435 |
| 85.3 | Comm2-col Sd | 35 | 2,621,575 | 105 | 27,058,740 | 109 | 220,818,010 | 144 | 250,498,325 | 2,997,470 |
| 85.4 | Comm3-smtown/other | 55 | 1,118,885 | 249 | 5,745,520 | 274 | 73,984,025 | 329 | 80,848,430 | 2,074,010 |
| 85.5 | Nbhd 13 Smtown | 0 | 0 | 1 | 561,815 | 1 | 11,876,885 | 1 | 12,438,700 | 11,876,885 |
| 85.6 | Platte Cnty Farm | 0 | 0 | 0 | 0 | 4 | 317,955 | 4 | 317,955 | 0 |
| 86 | Commercial Total | 243 | 15,124,945 | 1,225 | 131,052,645 | 1,273 | 654,273,990 | 1,516 | 800,451,580 | 32,089,800 |

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

Market Area 3

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 6,965.50 | 43.95% | 9,705,510 | 47.41% | 1,393.37 |
| 88. 1G | 1,092.91 | 6.90% | 1,492,455 | 7.29% | 1,365.58 |
| 89. 2G1 | 1,219.13 | 7.69% | 1,584,875 | 7.74% | 1,300.00 |
| 90. 2G | 7.10 | 0.04% | 9,375 | 0.05% | 1,320.42 |
| 91. 3G1 | 5,025.53 | 31.71% | 6,030,615 | 29.46% | 1,200.00 |
| 92. 3G | 288.53 | 1.82% | 326,520 | 1.59% | 1,131.67 |
| 93. 4G1 | 81.76 | 0.52% | 89,805 | 0.44% | 1,098.40 |
| 94. 4G | 1,168.63 | 7.37% | 1,232,860 | 6.02% | 1,054.96 |
| 95. Total | 15,849.09 | 100.00% | 20,472,015 | 100.00% | 1,291.68 |
| CRP | | | | | |
| 96. 1C1 | 421.93 | 45.92% | 590,685 | 48.84% | 1,399.96 |
| 97. 1C | 33.70 | 3.67% | 47,185 | 3.90% | 1,400.15 |
| 98. 2C1 | 172.57 | 18.78% | 224,330 | 18.55% | 1,299.94 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 275.39 | 29.97% | 330,470 | 27.32% | 1,200.01 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 15.22 | 1.66% | 16,745 | 1.38% | 1,100.20 |
| 104. Total | 918.81 | 100.00% | 1,209,415 | 100.00% | 1,316.28 |
| Timber | | | | | |
| 105. 1T1 | 34.28 | 0.98% | 43,960 | 1.19% | 1,282.38 |
| 106. 1T | 2.13 | 0.06% | 2,345 | 0.06% | 1,100.94 |
| 107. 2T1 | 17.65 | 0.50% | 22,945 | 0.62% | 1,300.00 |
| 108. 2T | 73.75 | 2.11% | 92,085 | 2.49% | 1,248.61 |
| 109. 3T1 | 23.91 | 0.68% | 28,695 | 0.77% | 1,200.13 |
| 110. 3T | 657.26 | 18.76% | 754,975 | 20.39% | 1,148.67 |
| 111. 4T1 | 225.16 | 6.43% | 247,210 | 6.68% | 1,097.93 |
| 112. 4T | 2,468.97 | 70.48% | 2,510,615 | 67.80% | 1,016.87 |
| 113. Total | 3,503.11 | 100.00% | 3,702,830 | 100.00% | 1,057.01 |
| Grass Total | | | | | |
| | 15,849.09 | 78.19% | 20,472,015 | 80.65% | 1,291.68 |
| CRP Total | | | | | |
| | 918.81 | 4.53% | 1,209,415 | 4.76% | 1,316.28 |
| Timber Total | | | | | |
| | 3,503.11 | 17.28% | 3,702,830 | 14.59% | 1,057.01 |
| 114. Market Area Total | 20,271.01 | 100.00% | 25,384,260 | 100.00% | 1,252.24 |

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 | 6,485.65 | 31.06% | 10,277,730 | 31.63% | 1,584.69 |
| 88. 1G | 8,228.25 | 39.41% | 12,944,285 | 39.83% | 1,573.15 |
| 89. 2G1 | 4,071.45 | 19.50% | 6,134,150 | 18.88% | 1,506.63 |
| 90. 2G | 1,815.20 | 8.69% | 2,746,585 | 8.45% | 1,513.10 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 17.48 | 0.08% | 25,495 | 0.08% | 1,458.52 |
| 93. 4G1 | 8.36 | 0.04% | 11,495 | 0.04% | 1,375.00 |
| 94. 4G | 254.40 | 1.22% | 355,705 | 1.09% | 1,398.21 |
| 95. Total | 20,880.79 | 100.00% | 32,495,445 | 100.00% | 1,556.24 |
| CRP | | | | | |
| 96. 1C1 | 390.75 | 49.39% | 625,210 | 49.98% | 1,600.03 |
| 97. 1C | 204.39 | 25.83% | 327,030 | 26.15% | 1,600.03 |
| 98. 2C1 | 128.57 | 16.25% | 196,080 | 15.68% | 1,525.08 |
| 99. 2C | 64.81 | 8.19% | 98,835 | 7.90% | 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 | 0.34% | 3,670 | 0.29% | 1,374.53 |
| 104. Total | 791.19 | 100.00% | 1,250,825 | 100.00% | 1,580.94 |
| Timber | | | | | |
| 105. 1T1 | 176.62 | 3.90% | 284,180 | 4.44% | 1,608.99 |
| 106. 1T | 180.85 | 3.99% | 289,415 | 4.52% | 1,600.30 |
| 107. 2T1 | 294.37 | 6.50% | 448,885 | 7.01% | 1,524.90 |
| 108. 2T | 66.48 | 1.47% | 104,255 | 1.63% | 1,568.22 |
| 109. 3T1 | 197.21 | 4.36% | 285,980 | 4.47% | 1,450.13 |
| 110. 3T | 635.74 | 14.04% | 950,675 | 14.85% | 1,495.38 |
| 111. 4T1 | 475.72 | 10.51% | 658,595 | 10.29% | 1,384.42 |
| 112. 4T | 2,500.64 | 55.23% | 3,380,670 | 52.80% | 1,351.92 |
| 113. Total | 4,527.63 | 100.00% | 6,402,655 | 100.00% | 1,414.13 |
| Grass Total | | | | | |
| | 20,880.79 | 79.70% | 32,495,445 | 80.94% | 1,556.24 |
| CRP Total | | | | | |
| | 791.19 | 3.02% | 1,250,825 | 3.12% | 1,580.94 |
| Timber Total | | | | | |
| | 4,527.63 | 17.28% | 6,402,655 | 15.95% | 1,414.13 |
| 114. Market Area Total | 26,199.61 | 100.00% | 40,148,925 | 100.00% | 1,532.42 |

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

71 Platte

| | 2020 CTL County Total | 2021 Form 45 County Total | Value Difference (2021 form 45 - 2020 CTL) | Percent Change | 2021 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 1,845,244,833 | 2,025,613,281 | 180,368,448 | 9.77% | 34,132,545 | 7.93% |
| 02. Recreational | 5,426,705 | 6,036,825 | 610,120 | 11.24% | 394,470 | 3.97% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 178,703,340 | 201,487,700 | 22,784,360 | 12.75% | 4,095,230 | 10.46% |
| 04. Total Residential (sum lines 1-3) | 2,029,374,878 | 2,233,137,806 | 203,762,928 | 10.04% | 38,622,245 | 8.14% |
| 05. Commercial | 507,415,945 | 537,194,535 | 29,778,590 | 5.87% | 29,052,955 | 0.14% |
| 06. Industrial | 260,218,705 | 263,257,045 | 3,038,340 | 1.17% | 3,036,845 | 0.00% |
| 07. Total Commercial (sum lines 5-6) | 767,634,650 | 800,451,580 | 32,816,930 | 4.28% | 32,089,800 | 0.09% |
| 08. Ag-Farmsite Land, Outbuildings | 151,158,690 | 178,559,725 | 27,401,035 | 18.13% | 19,828,215 | 5.01% |
| 09. Minerals | 166,575 | 166,575 | 0 | 0.00 | 0 | 0.00% |
| 10. Non Ag Use Land | 6,170,400 | 7,503,485 | 1,333,085 | 21.60% | | |
| 11. Total Non-Agland (sum lines 8-10) | 157,495,665 | 186,229,785 | 28,734,120 | 18.24% | 19,828,215 | 5.65% |
| 12. Irrigated | 1,499,606,775 | 1,489,240,750 | -10,366,025 | -0.69% | | |
| 13. Dryland | 619,140,410 | 617,138,665 | -2,001,745 | -0.32% | | |
| 14. Grassland | 66,120,565 | 65,533,185 | -587,380 | -0.89% | | |
| 15. Wasteland | 705,780 | 704,095 | -1,685 | -0.24% | | |
| 16. Other Agland | 9,326,800 | 9,351,600 | 24,800 | 0.27% | | |
| 17. Total Agricultural Land | 2,194,900,330 | 2,181,968,295 | -12,932,035 | -0.59% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 5,149,405,523 | 5,401,787,466 | 252,381,943 | 4.90% | 90,540,260 | 3.14% |

2021 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: |
| | Six |
| 4. | Other part-time employees: |
| | 0 |
| 5. | Number of shared employees: |
| | 0 |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$349,804 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$349,804– 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: |
| | \$40,000 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$1,500 |
| 12. | Amount of last year's assessor's budget not used: |
| | \$0 |

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

| | |
|-----------|--|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | 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? |
| | All value set by the County Assessor |

2021 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. Consists of approximately 475 parcels. | 3 | 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. | 4 | Neighborhood 'B-1' is an area of subdivisions outside the city limits of Columbus. Consists of subdivision parcels and mobile home courts. | 5 | 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. | 6 | 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. | 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. Consists of approximately 400 parcels. | 11 | Neighborhood 'K' is within the city of Columbus; this grouping is mostly townhouse developments throughout the city. | 12 | 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. |
| <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. Consists of approximately 475 parcels. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 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. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Neighborhood 'B-1' is an area of subdivisions outside the city limits of Columbus. Consists of subdivision parcels and mobile home courts. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 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. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 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. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. Consists of approximately 400 parcels. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Neighborhood 'K' is within the city of Columbus; this grouping is mostly townhouse developments throughout the city. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | 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. | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | |
|----|--|
| 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 | 2020 | 2017 | 2018 |
| | 2 | 2017 | 2017 | 2019 | 2017 |
| | 3 | 2018 | 2020 | 2014 | 2015 |
| | 4 | 2018 | 2020 | 2018 | 2018 |
| | 5 | 2017 | 2020 | 2014 | 2020 |
| | 6 | 2017 | 2020 | 2017 | 2018 |
| | 7 | 2016 | 2020 | 2016 | 2016 |
| | 8 | 2015 | 2020 | 2015 | 2016 |
| | 9 | 2018 | 2020 | 2018 | 2017 |
| | 10 | 2018 | 2020 | 2018 | 2019 |
| | 11 | 2015 | 2020 | 2019 | 2018 |
| | 12 | 2014 | 2020 | 2014 | 2020 |
| | 13 | 2012-2018 | 2020 | 2012-2018 | 2020 |
| | 15 | 2017 | 2017 | 2012 | 2017 |
| | 19 | 2016 | 2020 | 2016 | 2020 |
| | AG | 2016 | 2020 | 2020 | 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).

2021 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> | | | | | | | | |
| 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. | | | | | | | | |
| 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 |
| | | | | | |

2021 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: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3</td> <td>Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area have not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.</td> <td style="text-align: center;">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 |
| <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 | | | | | | | | | |
| | <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 \$22,000. This home site acre value is the same throughout the county. | | | | | | | | | | |
| 6. | What separate market analysis has been conducted where intensive use is identified in the county? | | | | | | | | | | |
| | The county values intensive use agricultural land for chicken barns by taking the value of the land which includes site prep work and adding in the necessary amenities such as septic, well, electrical, etc... For feedlots, the value has been static for many years and the county is unsure of the methodology that was used to create this value. Feedlots will be revalued in 2020 and a current methodology will be in place. | | | | | | | | | | |

| | |
|-----|---|
| 7. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. |
| | There are a minimal number of acres known to be in the Wetland Reserve Program (WRP) program in Platte County. Neither the FSA nor the land owners have reported actual WRP acres. The values used for WRP Acres have been set using data from the sales that have occurred in or near Platte County. CRP is also identified. |
| 7a. | Are any other agricultural subclasses used? If yes, please explain. |
| | no |
| | <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 2020 County Abstract, Platte County consists of the following real property types:

| | Parcels | % of Total Parcels | % of Value | Value Base |
|---------------|---------|--------------------|------------|---------------|
| Residential | 12974 | 65.1% | 38.1% | 1,848,346,208 |
| Commercial | 1445 | 7.3% | 10.6% | 512,941,225 |
| Industrial | 70 | .4% | 5.5% | 264,794,485 |
| Recreational | 60 | .3% | .1% | 5,444,535 |
| Agricultural | 5283 | 26.5% | 45.3% | 2,195,868,180 |
| Special Value | 98 | .5% | .4% | 19,609,295 |
| TOTAL | 19930 | | | 4,847,003,928 |

Agricultural land-taxable acres 389,150

New Property: For assessment year 2020 an estimated 350 building permits and/or information statements were filed for new property construction/additions in the county.

Current Assessment Procedures for Real Property

STAFF

1 Assessor
1 Deputy Assessor
2 Fulltime 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 2 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 | 94 | 14.80 | 103.05 |
| Commercial | 98 | 20.00 | 107.67 |
| Agricultural Land | 70 | 16.20 | 103.03 |

Assessment Actions Planned for Assessment Year 2021:

Residential

Sales review of all Neighborhoods and Pickup work. Review L & C

Commercial

Sales review of Commercial and Industrial. Pickup work.

Agricultural

Sales review on land sales & Pickup work.

Assessment Actions Planned for Assessment Year 2022:

Residential

Sales Review of all neighborhoods and pickup work. Review Neighborhoods A,B, & D

Commercial

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

Agricultural

Pickup work & Sales review of land sales.

Assessment Actions Planned for Assessment Year 2022:

Residential

Sales review of all neighborhoods & pickup work. Review Neighborhoods E-F-H-I . Pickup work

Commercial

Sales Review & Pickup work.

Agricultural

Pick up work & Sales review of land sales



THOMAS M PLACZEK
PLATTE COUNTY ASSESSOR
2610 14th STREET- COLUMBUS NE 68601
PHONE (402) 563-4902 - FAX (402) 562-6965
EMAIL: ASSESSOR@PLATTENE.US

February 26, 2021

2021

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