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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PLATTE COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The 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 PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land 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. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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:

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

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

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

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

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

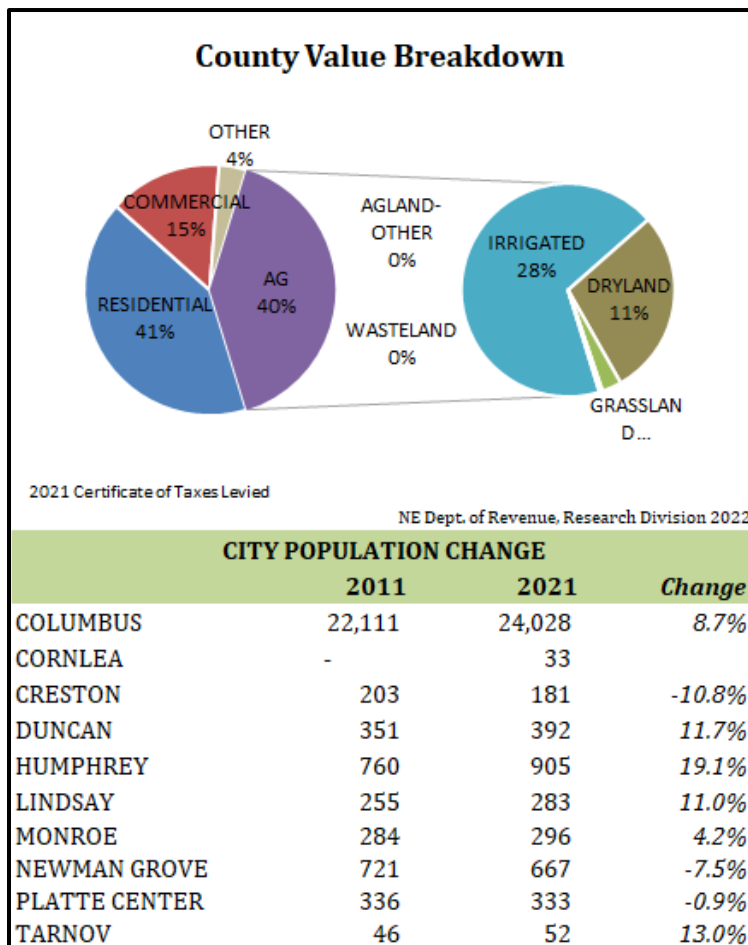
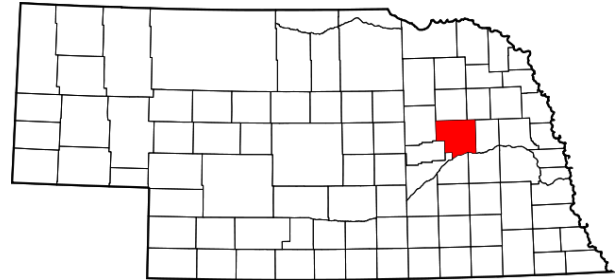
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 674 square miles, Platte County has 33,296 residents, per the Census Bureau Quick Facts for 2020, a 6% population increase over the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$180,164 (2021 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 1,031 employer establishments with total employment of 16,796, for a slight increase in employment from 2019.



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

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

2022 Residential Correlation for Platte County

Assessment Actions

The assessment actions for Platte County included an analysis of each valuation group, percentage adjustments were determined and applied to each valuation group to adjust for an increasing market. The rural residential first acre home site was increased \$5,000. A review of the rural parcels was completed utilizing aerial imagery.

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.

Sales are verified by the county assessor when necessary to determine the usability of a sales transfer. The county assessor will contact the buyer or seller with questions concerning the transaction to determine if it is an arm's-length transaction. A review of the Platte County assessment practices revealed documentation was provided for non-qualified sales; that there is no apparent bias in the qualification of the sales. All sales were made available for the measurement of the real property.

Platte County valuation groups are represented in 15 geographic locations. The City of Columbus is broken down into neighborhoods, which are based on the location within the city and defined by styles and ages of homes. The remainder of the valuation groups focus on smaller communities.

The lot values were reviewed by analyzing the land to build ratios and vacant lot sales. The lot value study for Valuation Group 15 is dated 2012, Valuation Group 13 is 2012 through 2018, each of these are small villages. The rest of the valuation groups were reviewed between 2016 and 2021. The costing dates for the residential class is 2020. Platte County has an established six-year review and inspection cycle and is completing the process timely.

A written valuation methodology is on file.

2022 Residential Correlation for Platte County

Description of Analysis

The residential parcels contains 15 valuation groups that are based on the assessor location in the county. The city of Columbus is dispersed into 12 valuation groups.

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 sample includes 1,109 qualified sales and all valuation groups are represented. All three measures of central tendency for the overall class are within the acceptable range as well as the qualitative measures and support that the statistics are reliable. All valuation groups are within the acceptable range Valuation Groups 6 and 13 indicate qualitative measures outside of the acceptable range. Further review of these groups indicated that the low dollar sales are influencing the COD and PRD.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect stated assessment actions.

2022 Residential Correlation for Platte County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	150	93.36	95.72	93.18	14.95	102.73
2	55	95.91	96.83	95.56	09.24	101.33
3	72	93.61	94.12	94.88	11.00	99.20
4	43	96.15	99.70	94.06	18.23	106.00
5	156	96.11	97.51	97.17	11.22	100.35
6	71	97.18	107.65	97.91	22.85	109.95
7	84	93.64	93.04	92.72	12.11	100.35
8	87	92.87	92.41	92.36	08.13	100.05
9	61	94.76	96.08	94.72	10.93	101.44
10	23	94.58	95.22	96.02	13.65	99.17
11	48	94.08	105.84	97.60	18.32	108.44
12	137	94.84	98.39	94.53	19.83	104.08
13	56	92.51	103.06	91.00	27.24	113.25
15	33	96.12	92.15	91.34	13.62	100.89
19	33	95.05	100.02	97.72	16.47	102.35
<u> ALL </u>	<u>1,109</u>	94.78	97.55	94.73	14.94	102.98

Level of Value

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

2022 Commercial Correlation for Platte County

Assessment Actions

An analysis of the commercial sales was completed by the county assessor. The Multi-Family (352) parcels were inspected and reviewed with a new photo of each parcel and an income analysis. These parcels increased for the 2022 assessment year. All pick-up work was timely completed.

Assessment Practice Review

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

Sales are verified by the county assessor when necessary to determine the usability of a sales transfer. The county assessor will contact the buyer or seller with questions concerning the transaction to determine if it is an arm's-length transaction. Platte County usability rate is comparable to the state average. A review of the assessment practices revealed clear documentation when determining a sale is not usable. There is no apparent bias in the qualification of the sales; all sales were made available for the measurement of the real property.

There are three valuation groups identified for the county. The majority of the commercial class is located in Valuation Groups 1 and 2 which are the areas identified as Columbus and the surrounding outlying area near Columbus. The remainder of the valuation groups are defined as the smaller communities in Platte County with the same commercial characteristics.

The County Assessor has an established six-year review and inspection of the commercial class; for the current year, inspections within the class have fallen slightly outside of the range, with the oldest inspections last occurring in 2015. The county assessor will be physically inspecting and reappraising Valuation Groups 1 and 2 for 2023.

The lot values were reviewed by analyzing the land to building ratios and vacant lot sales. The date for the last land study was dated 2015 for Columbus and the surrounding outlying area, corresponding to the last inspection. Lot values in the remainder of the county are dated 2018. The depreciation tables date parallel the dates of the depreciation tables. Cost tables are dated 2020 in Valuation Group 1 and 2 and 2017 for Valuation Group 3.

The county currently has a written valuation methodology on file.

2022 Commercial Correlation for Platte County

Description of Analysis

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

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

The commercial class statistical sample has 89 qualified sales, and all the valuation groups are represented. Only the median measure of central tendency is within the acceptable range. Review of the sold parcels reveals that the high dollar sales have a significant impact on the measures of central tendency and qualitative statistics. Hypothetically removing the eight sold parcels over \$1 million reduces the COD minimally and increases the PRD to 103%. The county assessor has acknowledged that a commercial review and revaluation is needed and has plans to complete it for the 2023 assessment cycle.

__Incremental Ranges__	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
0 TO 4,999	1	77.00	77.00	77.00	00.00	100.00
5,000 TO 14,999	1	277.04	277.04	277.04	00.00	100.00
15,000 TO 29,999	3	97.16	112.51	115.78	30.91	97.18
30,000 TO 59,999	8	116.04	118.86	121.27	21.60	98.01
60,000 TO 99,999	17	103.91	99.39	100.81	18.29	98.59
100,000 TO 149,999	8	98.87	99.42	98.71	21.63	100.72
150,000 TO 249,999	14	96.30	90.09	89.06	16.84	101.16
250,000 TO 499,999	20	94.47	95.90	96.89	15.26	98.98
500,000 TO 999,999	9	94.85	103.79	102.18	25.94	101.58
1,000,000 TO 1,999,999	6	90.87	84.09	84.62	16.69	99.37
2,000,000 TO 4,999,999	2	137.57	137.57	155.08	46.15	88.71
5,000,000 TO 9,999,999						
10,000,000 +						
__ALL__	89	97.16	101.35	104.67	23.69	96.83

The 2022 County Abstract of Assessment for Real Property Form 45, Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates less than a 2% change in value excluding growth and is supportive of the assessment actions of the Platte County Assessor.

2022 Commercial Correlation for Platte County

Equalization and Quality of Assessment

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

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	69	95.97	99.66	107.05	22.12	93.10
2	3	74.52	79.55	79.99	15.31	99.45
3	17	97.53	112.05	94.11	31.70	119.06
____ALL____	89	97.16	101.35	104.67	23.69	96.83

Level of Value

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

2022 Agricultural Correlation for Platte County

Assessment Actions

An analysis of the sold parcels was completed for the 2022 assessment year. The county assessor increased the values of grassland in each of the market areas. The grassland in Market Area 1 was increased 12% and in Market Area 2 it was increased 14%. A review with the assistance of aerial imagery was completed for land and improvements.

The home site acre was increased \$5,000 for a total acre value of \$27,000. The houses received a 5% increase, the outbuildings did not change.

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.

Sales are verified by the county assessor when necessary to determine usability of a sales transfer. The county assessor will contact the buyer or seller with questions concerning the transaction to determine if it is an arm's-length transaction. The comparison of usable qualified sales is below the state average. A review of assessment practices revealed clear documentation when determining a sale is not usable and there is no apparent bias in the qualification of the sales. All sales were made available for the measurement of the real property.

There are two market areas identified in Platte County. The areas are defined geographically utilizing sold parcels to establish the boundaries. The smallest market area is located south of the Loup river and north of the Platte river. Intensive use parcels are identified in Platte County. The last land use review was reported as 2021.

Special value influence is described in the county as the area between the Platte and Loup rivers and applications are on file for this area.

Rural properties were inspected with the aerial imagery during 2021. The costing dates and land values were updated with 2020 values. The agricultural rural improvements were last reviewed in 2021, the costing dates are 2020 and is the same as the residential parcels.

A written valuation methodology is on file.

2022 Agricultural Correlation for Platte County

Description of Analysis

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

The statistical sample for the agricultural class includes 85 sales. The overall measures of central tendency are within range and supportive of each other. The COD is also within the acceptable range indicating the data used for measurement is reliable.

Market Area 3 indicates an overall median of 73% while the distribution of the sales amongst the 80% Majority Land Use (MLU) disperses the sample amongst the irrigated land, dryland and grassland and the samples are small and lacks sufficient sales. Market Area 6 has achieved an overall median of 72% and each of the MLU with sufficient sales is within the acceptable range.

Review of the Average Acre Value Comparison of Platte County along with surrounding counties indicates that the values are comparable. The grassland increase is supported with the surrounding county values as well.

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

Review of the agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for the rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

2022 Agricultural Correlation for Platte County

Review of the statistical sample, comparable counties, and the assessment practices indicate that Platte County has achieved equalization. The quality of assessment in the agricultural land class of property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	30	74.62	79.05	75.18	15.44	105.15
3	3	80.94	81.72	80.25	09.25	101.83
6	27	73.76	78.76	74.76	15.86	105.35
<u>Dry</u>						
County	31	69.93	69.80	68.74	10.01	101.54
3	1	100.80	100.80	100.80	00.00	100.00
6	30	69.37	68.77	68.45	08.94	100.47
<u>Grass</u>						
County	5	55.53	65.65	59.69	20.22	109.98
3	3	54.38	54.60	54.36	01.01	100.44
6	2	82.22	82.22	80.81	13.26	101.74
<u>ALL</u>	85	71.54	75.05	72.42	16.05	103.63

Level of Value

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

Special Value

A review of agricultural land values in Platte County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 72%.

2022 Opinions of the Property Tax Administrator for Platte County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	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	Does not meet 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, 2022.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2022 Commission Summary for Platte County

Residential Real Property - Current

Number of Sales	1109	Median	94.78
Total Sales Price	\$238,846,834	Mean	97.55
Total Adj. Sales Price	\$238,846,834	Wgt. Mean	94.73
Total Assessed Value	\$226,267,490	Average Assessed Value of the Base	\$165,212
Avg. Adj. Sales Price	\$215,371	Avg. Assessed Value	\$204,028

Confidence Interval - Current

95% Median C.I	94.02 to 95.73
95% Wgt. Mean C.I	93.82 to 95.65
95% Mean C.I	95.49 to 99.61
% of Value of the Class of all Real Property Value in the County	39.23
% of Records Sold in the Study Period	8.37
% of Value Sold in the Study Period	10.34

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	984	96	95.67
2020	959	94	94.47
2019	977	96	96.13
2018	911	95	94.98

2022 Commission Summary for Platte County

Commercial Real Property - Current

Number of Sales	89	Median	97.16
Total Sales Price	\$32,681,519	Mean	101.35
Total Adj. Sales Price	\$32,681,519	Wgt. Mean	104.67
Total Assessed Value	\$34,206,755	Average Assessed Value of the Base	\$529,110
Avg. Adj. Sales Price	\$367,208	Avg. Assessed Value	\$384,346

Confidence Interval - Current

95% Median C.I	92.19 to 106.38
95% Wgt. Mean C.I	82.40 to 126.93
95% Mean C.I	93.94 to 108.76
% of Value of the Class of all Real Property Value in the County	14.41
% of Records Sold in the Study Period	5.86
% of Value Sold in the Study Period	4.25

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	86	97	97.28
2020	90	98	97.65
2019	84	97	97.32
2018	83	98	97.92

**71 Platte
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 1,109
 Total Sales Price : 238,846,834
 Total Adj. Sales Price : 238,846,834
 Total Assessed Value : 226,267,490
 Avg. Adj. Sales Price : 215,371
 Avg. Assessed Value : 204,028

MEDIAN : 95
 WGT. MEAN : 95
 MEAN : 98
 COD : 14.94
 PRD : 102.98

COV : 35.89
 STD : 35.01
 Avg. Abs. Dev : 14.16
 MAX Sales Ratio : 841.93
 MIN Sales Ratio : 42.53

95% Median C.I. : 94.02 to 95.73
 95% Wgt. Mean C.I. : 93.82 to 95.65
 95% Mean C.I. : 95.49 to 99.61

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	125	99.04	102.23	101.27	09.86	100.95	74.53	153.98	97.25 to 101.08	197,497	200,000
01-JAN-20 To 31-MAR-20	94	103.57	110.94	105.91	16.39	104.75	73.27	590.20	98.96 to 108.77	180,272	190,925
01-APR-20 To 30-JUN-20	117	98.08	98.98	97.90	09.94	101.10	56.89	171.73	96.53 to 101.07	211,006	206,578
01-JUL-20 To 30-SEP-20	186	95.21	98.77	96.48	12.53	102.37	65.36	363.25	93.68 to 97.00	219,155	211,432
01-OCT-20 To 31-DEC-20	160	94.43	104.21	96.99	20.37	107.44	62.19	841.93	91.88 to 96.67	223,346	216,622
01-JAN-21 To 31-MAR-21	88	94.25	96.84	94.97	12.21	101.97	42.53	187.01	91.81 to 96.28	207,992	197,523
01-APR-21 To 30-JUN-21	166	91.04	90.24	89.63	13.39	100.68	46.62	152.52	86.80 to 94.23	228,396	204,708
01-JUL-21 To 30-SEP-21	173	82.17	85.82	84.90	14.76	101.08	51.01	190.27	80.69 to 84.28	230,124	195,384
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	522	97.98	101.84	99.40	12.34	102.45	56.89	590.20	97.27 to 99.47	205,140	203,914
01-OCT-20 To 30-SEP-21	587	90.12	93.73	90.94	16.51	103.07	42.53	841.93	88.54 to 91.54	224,470	204,130
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	557	97.17	102.43	98.28	15.17	104.22	56.89	841.93	96.21 to 98.02	212,085	208,443
<u>ALL</u>	1,109	94.78	97.55	94.73	14.94	102.98	42.53	841.93	94.02 to 95.73	215,371	204,028

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	150	93.36	95.72	93.18	14.95	102.73	51.01	190.27	91.17 to 95.85	142,465	132,744
2	55	95.91	96.83	95.56	09.24	101.33	72.18	137.02	94.20 to 98.67	436,458	417,071
3	72	93.61	94.12	94.88	11.00	99.20	70.29	134.29	90.00 to 96.85	227,293	215,663
4	43	96.15	99.70	94.06	18.23	106.00	54.41	363.25	89.40 to 98.46	260,490	245,024
5	156	96.11	97.51	97.17	11.22	100.35	64.37	171.73	94.57 to 98.89	191,857	186,436
6	71	97.18	107.65	97.91	22.85	109.95	61.60	841.93	91.34 to 100.84	201,200	197,001
7	84	93.64	93.04	92.72	12.11	100.35	62.10	141.34	88.23 to 97.00	232,457	215,525
8	87	92.87	92.41	92.36	08.13	100.05	61.01	120.67	90.11 to 96.91	339,168	313,241
9	61	94.76	96.08	94.72	10.93	101.44	70.20	157.41	92.71 to 97.65	205,165	194,327
10	23	94.58	95.22	96.02	13.65	99.17	54.99	143.15	86.30 to 102.94	269,870	259,132
11	48	94.08	105.84	97.60	18.32	108.44	76.93	590.20	91.53 to 98.87	254,331	248,219
12	137	94.84	98.39	94.53	19.83	104.08	54.90	194.38	90.24 to 100.94	142,044	134,273
13	56	92.51	103.06	91.00	27.24	113.25	42.53	410.20	86.06 to 99.73	128,186	116,647
15	33	96.12	92.15	91.34	13.62	100.89	49.54	140.31	84.99 to 99.13	225,152	205,643
19	33	95.05	100.02	97.72	16.47	102.35	56.89	187.01	91.41 to 103.36	232,075	226,782
<u>ALL</u>	1,109	94.78	97.55	94.73	14.94	102.98	42.53	841.93	94.02 to 95.73	215,371	204,028

**71 Platte
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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MEDIAN : 95
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 MEAN : 98
 COD : 14.94
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COV : 35.89
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 Avg. Abs. Dev : 14.16
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 95% Wgt. Mean C.I. : 93.82 to 95.65
 95% Mean C.I. : 95.49 to 99.61

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,109	94.78	97.55	94.73	14.94	102.98	42.53	841.93	94.02 to 95.73	215,371	204,028
06											
07											
<u>ALL</u>	<u>1,109</u>	<u>94.78</u>	<u>97.55</u>	<u>94.73</u>	<u>14.94</u>	<u>102.98</u>	<u>42.53</u>	<u>841.93</u>	<u>94.02 to 95.73</u>	<u>215,371</u>	<u>204,028</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	1	325.75	325.75	325.75	00.00	100.00	325.75	325.75	N/A	2,000	6,515
Less Than 15,000	5	325.75	268.96	249.81	32.41	107.67	108.58	410.20	N/A	6,800	16,987
Less Than 30,000	7	190.27	233.91	188.16	56.41	124.31	102.30	410.20	102.30 to 410.20	11,857	22,311
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,108	94.77	97.34	94.73	14.74	102.76	42.53	841.93	93.98 to 95.73	215,564	204,207
Greater Than 14,999	1,104	94.73	96.77	94.71	14.19	102.18	42.53	841.93	93.87 to 95.64	216,316	204,876
Greater Than 29,999	1,102	94.72	96.68	94.70	14.12	102.09	42.53	841.93	93.87 to 95.64	216,664	205,183
<u>Incremental Ranges</u>											
0 TO 4,999	1	325.75	325.75	325.75	00.00	100.00	325.75	325.75	N/A	2,000	6,515
5,000 TO 14,999	4	250.13	254.76	245.06	52.76	103.96	108.58	410.20	N/A	8,000	19,605
15,000 TO 29,999	2	146.29	146.29	145.39	30.07	100.62	102.30	190.27	N/A	24,500	35,620
30,000 TO 59,999	20	116.84	177.18	170.51	72.11	103.91	54.41	841.93	99.92 to 151.84	48,130	82,066
60,000 TO 99,999	62	111.89	113.40	113.17	19.45	100.20	46.62	178.65	101.29 to 123.19	79,000	89,405
100,000 TO 149,999	183	96.05	96.72	96.33	15.91	100.40	42.53	194.38	92.55 to 97.78	129,258	124,511
150,000 TO 249,999	519	92.06	92.68	92.73	11.81	99.95	51.01	157.41	90.98 to 93.87	193,943	179,836
250,000 TO 499,999	298	95.86	94.85	94.75	09.55	100.11	49.54	137.02	94.23 to 97.41	323,786	306,791
500,000 TO 999,999	19	95.77	96.16	95.94	04.24	100.23	85.36	104.33	91.58 to 100.33	573,909	550,615
1,000,000 +	1	76.77	76.77	76.77	00.00	100.00	76.77	76.77	N/A	1,200,000	921,180
<u>ALL</u>	<u>1,109</u>	<u>94.78</u>	<u>97.55</u>	<u>94.73</u>	<u>14.94</u>	<u>102.98</u>	<u>42.53</u>	<u>841.93</u>	<u>94.02 to 95.73</u>	<u>215,371</u>	<u>204,028</u>

71 Platte
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 89
 Total Sales Price : 32,681,519
 Total Adj. Sales Price : 32,681,519
 Total Assessed Value : 34,206,755
 Avg. Adj. Sales Price : 367,208
 Avg. Assessed Value : 384,346

MEDIAN : 97
 WGT. MEAN : 105
 MEAN : 101
 COD : 23.69
 PRD : 96.83

COV : 35.18
 STD : 35.65
 Avg. Abs. Dev : 23.02
 MAX Sales Ratio : 277.04
 MIN Sales Ratio : 42.39

95% Median C.I. : 92.19 to 106.38
 95% Wgt. Mean C.I. : 82.40 to 126.93
 95% Mean C.I. : 93.94 to 108.76

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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	5	111.47	111.50	111.46	03.51	100.04	102.60	120.15	N/A	327,600	365,149
01-JAN-19 To 31-MAR-19	11	97.59	97.85	95.10	15.72	102.89	61.94	139.71	77.93 to 113.62	250,682	238,404
01-APR-19 To 30-JUN-19	4	104.13	107.07	94.29	17.57	113.55	82.46	137.56	N/A	295,000	278,161
01-JUL-19 To 30-SEP-19	7	109.34	107.43	106.91	31.27	100.49	42.39	214.41	42.39 to 214.41	385,429	412,079
01-OCT-19 To 31-DEC-19	9	87.10	98.13	143.23	29.93	68.51	50.30	201.06	71.25 to 109.37	750,695	1,075,227
01-JAN-20 To 31-MAR-20	8	102.78	99.70	91.09	25.31	109.45	57.59	150.88	57.59 to 150.88	155,125	141,304
01-APR-20 To 30-JUN-20	6	109.37	112.60	100.46	18.19	112.08	77.70	165.22	77.70 to 165.22	474,000	476,178
01-JUL-20 To 30-SEP-20	4	92.26	92.38	69.80	37.51	132.35	54.38	130.61	N/A	610,018	425,779
01-OCT-20 To 31-DEC-20	9	95.97	110.49	96.03	34.55	115.06	64.96	277.04	74.52 to 113.55	506,767	486,644
01-JAN-21 To 31-MAR-21	11	93.37	104.96	94.46	18.60	111.12	79.17	201.18	80.16 to 114.24	289,636	273,600
01-APR-21 To 30-JUN-21	8	90.27	90.04	93.05	21.27	96.77	45.01	124.99	45.01 to 124.99	205,044	190,793
01-JUL-21 To 30-SEP-21	7	90.00	87.29	84.97	10.40	102.73	71.85	100.55	71.85 to 100.55	248,491	211,139
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	27	109.20	104.22	102.08	18.22	102.10	42.39	214.41	95.00 to 112.62	306,426	312,792
01-OCT-19 To 30-SEP-20	27	99.18	100.96	115.71	27.64	87.25	50.30	201.06	77.70 to 118.89	491,901	569,172
01-OCT-20 To 30-SEP-21	35	92.93	99.44	93.41	22.01	106.46	45.01	277.04	85.39 to 100.11	317,906	296,963
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	31	97.53	101.28	121.69	24.55	83.23	42.39	214.41	85.09 to 109.37	431,992	525,700
01-JAN-20 To 31-DEC-20	27	99.18	105.08	90.84	29.57	115.68	54.38	277.04	77.70 to 118.89	410,592	372,978
<u>ALL</u>	89	97.16	101.35	104.67	23.69	96.83	42.39	277.04	92.19 to 106.38	367,208	384,346

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	69	95.97	99.66	107.05	22.12	93.10	42.39	214.41	92.19 to 109.34	411,669	440,679
2	3	74.52	79.55	79.99	15.31	99.45	64.96	99.18	N/A	530,000	423,967
3	17	97.53	112.05	94.11	31.70	119.06	69.85	277.04	77.00 to 130.61	158,020	148,707
<u>ALL</u>	89	97.16	101.35	104.67	23.69	96.83	42.39	277.04	92.19 to 106.38	367,208	384,346

**71 Platte
COMMERCIAL**

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Qualified

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 Avg. Adj. Sales Price : 367,208
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MEDIAN : 97
 WGT. MEAN : 105
 MEAN : 101
 COD : 23.69
 PRD : 96.83

COV : 35.18
 STD : 35.65
 Avg. Abs. Dev : 23.02
 MAX Sales Ratio : 277.04
 MIN Sales Ratio : 42.39

95% Median C.I. : 92.19 to 106.38
 95% Wgt. Mean C.I. : 82.40 to 126.93
 95% Mean C.I. : 93.94 to 108.76

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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	88	97.35	101.66	105.54	23.65	96.32	42.39	277.04	92.52 to 106.38	360,870	380,880
04	1	74.52	74.52	74.52	00.00	100.00	74.52	74.52	N/A	925,000	689,350
<u>ALL</u>	89	97.16	101.35	104.67	23.69	96.83	42.39	277.04	92.19 to 106.38	367,208	384,346

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	77.00	77.00	77.00	00.00	100.00	77.00	77.00	N/A	3,000	2,310
Less Than 15,000	2	177.02	177.02	237.03	56.50	74.68	77.00	277.04	N/A	7,500	17,778
Less Than 30,000	5	97.16	138.31	139.13	59.72	99.41	75.14	277.04	N/A	15,580	21,676
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	88	97.35	101.63	104.67	23.68	97.10	42.39	277.04	92.52 to 106.38	371,347	388,687
Greater Than 14,999	87	97.16	99.61	104.61	21.87	95.22	42.39	214.41	92.19 to 106.38	375,477	392,772
Greater Than 29,999	84	96.75	99.15	104.58	21.64	94.81	42.39	214.41	92.19 to 106.38	388,138	405,933
<u>Incremental Ranges</u>											
0 TO 4,999	1	77.00	77.00	77.00	00.00	100.00	77.00	77.00	N/A	3,000	2,310
5,000 TO 14,999	1	277.04	277.04	277.04	00.00	100.00	277.04	277.04	N/A	12,000	33,245
15,000 TO 29,999	3	97.16	112.51	115.78	30.91	97.18	75.14	165.22	N/A	20,967	24,275
30,000 TO 59,999	8	116.04	118.86	121.27	21.60	98.01	45.01	201.18	45.01 to 201.18	47,625	57,754
60,000 TO 99,999	17	103.91	99.39	100.81	18.29	98.59	57.59	139.71	79.20 to 112.62	75,176	75,787
100,000 TO 149,999	8	98.87	99.42	98.71	21.63	100.72	50.30	150.88	50.30 to 150.88	121,294	119,729
150,000 TO 249,999	14	96.30	90.09	89.06	16.84	101.16	42.39	122.87	69.85 to 109.37	185,639	165,321
250,000 TO 499,999	20	94.47	95.90	96.89	15.26	98.98	58.78	123.36	85.11 to 109.38	372,275	360,715
500,000 TO 999,999	9	94.85	103.79	102.18	25.94	101.58	61.16	214.41	74.52 to 111.47	699,222	714,434
1,000,000 TO 1,999,999	6	90.87	84.09	84.62	16.69	99.37	54.38	110.70	54.38 to 110.70	1,352,262	1,144,318
2,000,000 TO 4,999,999	2	137.57	137.57	155.08	46.15	88.71	74.08	201.06	N/A	2,761,628	4,282,753
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	89	97.16	101.35	104.67	23.69	96.83	42.39	277.04	92.19 to 106.38	367,208	384,346

71 Platte
COMMERCIAL

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Avg. Assessed Value : 384,346

MEDIAN : 97
WGT. MEAN : 105
MEAN : 101
COD : 23.69
PRD : 96.83

COV : 35.18
STD : 35.65
Avg. Abs. Dev : 23.02
MAX Sales Ratio : 277.04
MIN Sales Ratio : 42.39

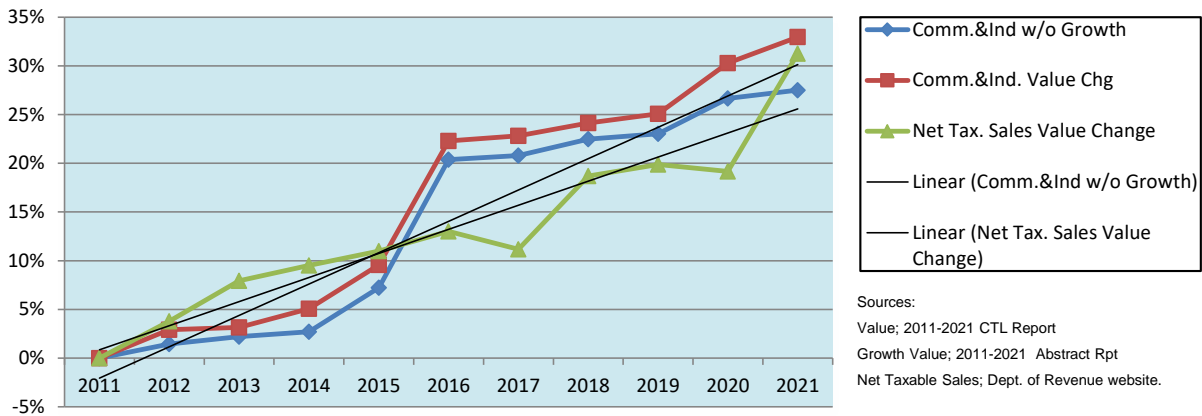
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95% Wgt. Mean C.I. : 82.40 to 126.93
95% Mean C.I. : 93.94 to 108.76

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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	124.99	124.99	124.99	00.00	100.00	124.99	124.99	N/A	57,000	71,245
313	1	201.06	201.06	201.06	00.00	100.00	201.06	201.06	N/A	3,523,255	7,083,955
319	1	102.60	102.60	102.60	00.00	100.00	102.60	102.60	N/A	375,000	384,750
334	2	85.04	85.04	81.15	12.37	104.79	74.52	95.56	N/A	675,000	547,738
341	1	120.15	120.15	120.15	00.00	100.00	120.15	120.15	N/A	375,000	450,570
343	1	54.38	54.38	54.38	00.00	100.00	54.38	54.38	N/A	1,268,571	689,850
344	7	109.34	104.92	106.40	12.37	98.61	82.25	122.87	82.25 to 122.87	136,122	144,839
350	2	91.10	91.10	95.44	05.36	95.45	86.22	95.97	N/A	647,500	617,990
352	15	99.42	102.38	103.16	09.15	99.24	85.04	123.36	93.37 to 110.00	413,033	426,073
353	18	93.61	100.16	82.11	25.22	121.98	61.75	201.18	79.17 to 112.62	193,306	158,717
367	1	99.18	99.18	99.18	00.00	100.00	99.18	99.18	N/A	440,000	436,400
384	1	165.22	165.22	165.22	00.00	100.00	165.22	165.22	N/A	23,000	38,000
386	3	64.96	87.10	70.09	40.42	124.27	58.78	137.56	N/A	226,667	158,873
392	2	87.00	87.00	86.25	09.28	100.87	78.93	95.07	N/A	727,500	627,490
406	9	109.34	131.30	137.56	47.32	95.45	45.01	277.04	77.93 to 214.41	204,778	281,689
407	1	110.70	110.70	110.70	00.00	100.00	110.70	110.70	N/A	1,445,000	1,599,625
412	1	74.08	74.08	74.08	00.00	100.00	74.08	74.08	N/A	2,000,000	1,481,550
419	2	91.51	91.51	87.71	09.89	104.33	82.46	100.55	N/A	281,720	247,093
426	1	109.37	109.37	109.37	00.00	100.00	109.37	109.37	N/A	171,000	187,025
442	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	22,000	21,375
444	1	100.20	100.20	100.20	00.00	100.00	100.20	100.20	N/A	128,000	128,250
447	1	80.16	80.16	80.16	00.00	100.00	80.16	80.16	N/A	160,000	128,250
458	1	113.55	113.55	113.55	00.00	100.00	113.55	113.55	N/A	400,000	454,215
471	2	82.54	82.54	64.74	25.90	127.49	61.16	103.91	N/A	381,500	247,000
472	1	97.53	97.53	97.53	00.00	100.00	97.53	97.53	N/A	100,000	97,530
476	1	75.14	75.14	75.14	00.00	100.00	75.14	75.14	N/A	17,900	13,450
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
526	1	69.85	69.85	69.85	00.00	100.00	69.85	69.85	N/A	204,000	142,500
528	6	80.94	79.01	88.41	23.84	89.37	50.30	113.18	50.30 to 113.18	521,750	461,255
558	1	42.39	42.39	42.39	00.00	100.00	42.39	42.39	N/A	171,000	72,490
999	1	77.00	77.00	77.00	00.00	100.00	77.00	77.00	N/A	3,000	2,310
<u>ALL</u>	<u>89</u>	<u>97.16</u>	<u>101.35</u>	<u>104.67</u>	<u>23.69</u>	<u>96.83</u>	<u>42.39</u>	<u>277.04</u>	<u>92.19 to 106.38</u>	<u>367,208</u>	<u>384,346</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
2011	\$ 589,172,330	\$ 7,213,890	1.22%	\$ 581,958,440		\$ 377,000,436	
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%
2021	\$ 783,376,433	\$ 32,089,800	4.10%	\$ 751,286,633	-2.13%	\$ 494,840,341	10.15%
Ann %chg	2.89%			Average	0.89%	2.76%	2.81%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	1.44%	2.91%	3.78%
2013	2.20%	3.15%	7.95%
2014	2.69%	5.07%	9.53%
2015	7.22%	9.58%	10.98%
2016	20.37%	22.30%	13.01%
2017	20.80%	22.83%	11.17%
2018	22.48%	24.13%	18.69%
2019	23.03%	25.09%	19.88%
2020	26.67%	30.29%	19.16%
2021	27.52%	32.96%	31.26%

County Number	71
County Name	Platte

71 Platte
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 85
 Total Sales Price : 65,260,270
 Total Adj. Sales Price : 65,260,270
 Total Assessed Value : 47,258,805
 Avg. Adj. Sales Price : 767,768
 Avg. Assessed Value : 555,986

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 75
 COD : 16.05
 PRD : 103.63

COV : 21.48
 STD : 16.12
 Avg. Abs. Dev : 11.48
 MAX Sales Ratio : 139.29
 MIN Sales Ratio : 42.40

95% Median C.I. : 68.80 to 74.98
 95% Wgt. Mean C.I. : 69.70 to 75.13
 95% Mean C.I. : 71.62 to 78.48

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-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	12	74.30	74.11	73.88	09.31	100.31	60.22	85.66	66.00 to 80.94	1,075,918	794,855
01-APR-19 To 30-JUN-19	8	71.12	71.31	69.19	09.63	103.06	58.92	93.34	58.92 to 93.34	677,333	468,672
01-JUL-19 To 30-SEP-19	3	57.97	59.45	60.07	03.97	98.97	56.74	63.64	N/A	1,096,947	658,888
01-OCT-19 To 31-DEC-19	10	68.35	69.36	69.18	15.00	100.26	42.40	100.05	53.89 to 79.33	871,642	602,965
01-JAN-20 To 31-MAR-20	17	86.79	89.88	84.13	17.40	106.83	55.26	139.29	72.05 to 108.88	615,508	517,814
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	1	91.53	91.53	91.53	00.00	100.00	91.53	91.53	N/A	581,760	532,490
01-OCT-20 To 31-DEC-20	11	66.08	68.38	67.79	07.76	100.87	60.44	91.78	61.24 to 73.38	637,506	432,143
01-JAN-21 To 31-MAR-21	10	67.97	68.48	66.51	15.27	102.96	48.19	103.89	55.53 to 74.47	751,124	499,585
01-APR-21 To 30-JUN-21	8	74.71	77.71	73.60	16.91	105.58	54.38	100.80	54.38 to 100.80	698,112	513,804
01-JUL-21 To 30-SEP-21	1	62.85	62.85	62.85	00.00	100.00	62.85	62.85	N/A	966,000	607,140
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	26	71.45	72.04	71.33	11.01	101.00	56.74	93.34	66.00 to 79.16	913,990	651,973
01-OCT-19 To 30-SEP-20	29	76.96	82.24	77.57	20.14	106.02	42.40	139.29	71.32 to 87.05	704,201	546,224
01-OCT-20 To 30-SEP-21	30	67.82	70.72	68.65	13.55	103.02	48.19	103.89	64.50 to 72.30	702,490	482,233
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	33	70.88	70.66	70.19	12.33	100.67	42.40	100.05	66.00 to 74.98	919,301	645,271
01-JAN-20 To 31-DEC-20	30	74.31	81.46	77.81	19.74	104.69	55.26	139.29	70.17 to 86.89	623,932	485,481
<u>ALL</u>	85	71.54	75.05	72.42	16.05	103.63	42.40	139.29	68.80 to 74.98	767,768	555,986

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	8	73.06	73.13	72.49	19.79	100.88	53.89	100.80	53.89 to 100.80	552,467	400,484
6	77	71.54	75.25	72.41	15.61	103.92	42.40	139.29	68.80 to 74.47	790,137	572,142
<u>ALL</u>	85	71.54	75.05	72.42	16.05	103.63	42.40	139.29	68.80 to 74.98	767,768	555,986

71 Platte
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

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COV : 21.48
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 Avg. Abs. Dev : 11.48
 MAX Sales Ratio : 139.29
 MIN Sales Ratio : 42.40

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 95% Wgt. Mean C.I. : 69.70 to 75.13
 95% Mean C.I. : 71.62 to 78.48

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	93.34	105.97	101.26	19.28	104.65	85.29	139.29	N/A	501,301	507,620
3	1	93.34	93.34	93.34	00.00	100.00	93.34	93.34	N/A	363,000	338,835
6	2	112.29	112.29	103.78	24.04	108.20	85.29	139.29	N/A	570,452	592,013
Dry											
County	28	69.37	69.29	67.98	09.57	101.93	56.74	100.80	64.50 to 72.05	733,990	498,962
3	1	100.80	100.80	100.80	00.00	100.00	100.80	100.80	N/A	202,400	204,010
6	27	68.80	68.12	67.65	08.28	100.69	56.74	80.50	62.85 to 72.05	753,679	509,886
Grass											
County	4	54.96	64.23	58.20	18.36	110.36	53.89	93.11	N/A	378,959	220,544
3	3	54.38	54.60	54.36	01.01	100.44	53.89	55.53	N/A	455,278	247,502
6	1	93.11	93.11	93.11	00.00	100.00	93.11	93.11	N/A	150,000	139,670
ALL	85	71.54	75.05	72.42	16.05	103.63	42.40	139.29	68.80 to 74.98	767,768	555,986

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	30	74.62	79.05	75.18	15.44	105.15	60.22	139.29	68.60 to 85.66	968,668	728,276
3	3	80.94	81.72	80.25	09.25	101.83	70.88	93.34	N/A	743,833	596,957
6	27	73.76	78.76	74.76	15.86	105.35	60.22	139.29	68.09 to 86.77	993,650	742,867
Dry											
County	31	69.93	69.80	68.74	10.01	101.54	56.74	100.80	64.50 to 72.85	734,980	505,202
3	1	100.80	100.80	100.80	00.00	100.00	100.80	100.80	N/A	202,400	204,010
6	30	69.37	68.77	68.45	08.94	100.47	56.74	85.36	64.50 to 72.05	752,733	515,242
Grass											
County	5	55.53	65.65	59.69	20.22	109.98	53.89	93.11	N/A	342,069	204,181
3	3	54.38	54.60	54.36	01.01	100.44	53.89	55.53	N/A	455,278	247,502
6	2	82.22	82.22	80.81	13.26	101.74	71.32	93.11	N/A	172,256	139,200
ALL	85	71.54	75.05	72.42	16.05	103.63	42.40	139.29	68.80 to 74.98	767,768	555,986

Platte County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	3	6,399	6,100	5,572	5,214	4,900	4,473	4,100	3,650	5,307
Butler	1	6,448	5,949	5,809	5,617	5,350	5,316	4,932	4,806	5,912
Polk	1	6,408	5,807	5,460	5,083	4,674	4,638	4,440	3,832	5,902
Merrick	1	4,800	4,525	4,225	4,000	3,800	3,700	3,550	3,150	4,155
Nance	1	4,099	4,094	3,989	3,985	3,979	3,899	3,900	3,797	3,996
Platte	6	9,088	8,500	7,751	7,500	6,900	6,498	6,000	5,400	7,253
Boone	1	5,410	5,386	5,410	5,383	4,397	5,370	5,384	5,383	5,390
Madison	1	7,154	6,820	6,377	6,069	5,700	5,525	4,496	3,775	5,480
Stanton	1	5,600	5,309	5,576	5,214	4,710	4,960	4,284	3,968	5,054
Colfax	1	6,000	5,800	5,600	5,357	5,300	5,100	4,800	4,408	5,374
Nance	2	5,300	5,300	5,300	5,250	5,250	5,250	5,200	5,200	5,265

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	5,200	5,050	4,851	4,700	4,410	4,104	3,300	2,800	4,409
Butler	1	5,450	4,950	4,750	4,650	4,450	4,050	3,150	3,050	4,369
Polk	1	5,048	4,770	3,681	3,681	3,287	3,196	3,100	3,100	4,443
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	2,313
Nance	1	2,399	2,400	2,294	2,293	2,288	2,196	2,200	2,200	2,300
Platte	6	6,493	6,100	5,553	5,499	5,100	4,599	3,800	2,900	5,216
Boone	1	4,435	4,403	4,435	4,109	3,668	4,410	4,407	4,406	4,406
Madison	1	5,931	5,765	5,372	5,107	4,795	4,564	3,575	2,750	5,036
Stanton	1	5,355	5,355	5,315	3,622	1,943	4,469	4,173	4,084	4,613
Colfax	1	5,742	5,638	5,397	5,298	4,972	4,877	4,502	4,150	5,126
Nance	2	3,975	3,950	3,925	3,925	3,875	3,850	3,800	3,800	3,895

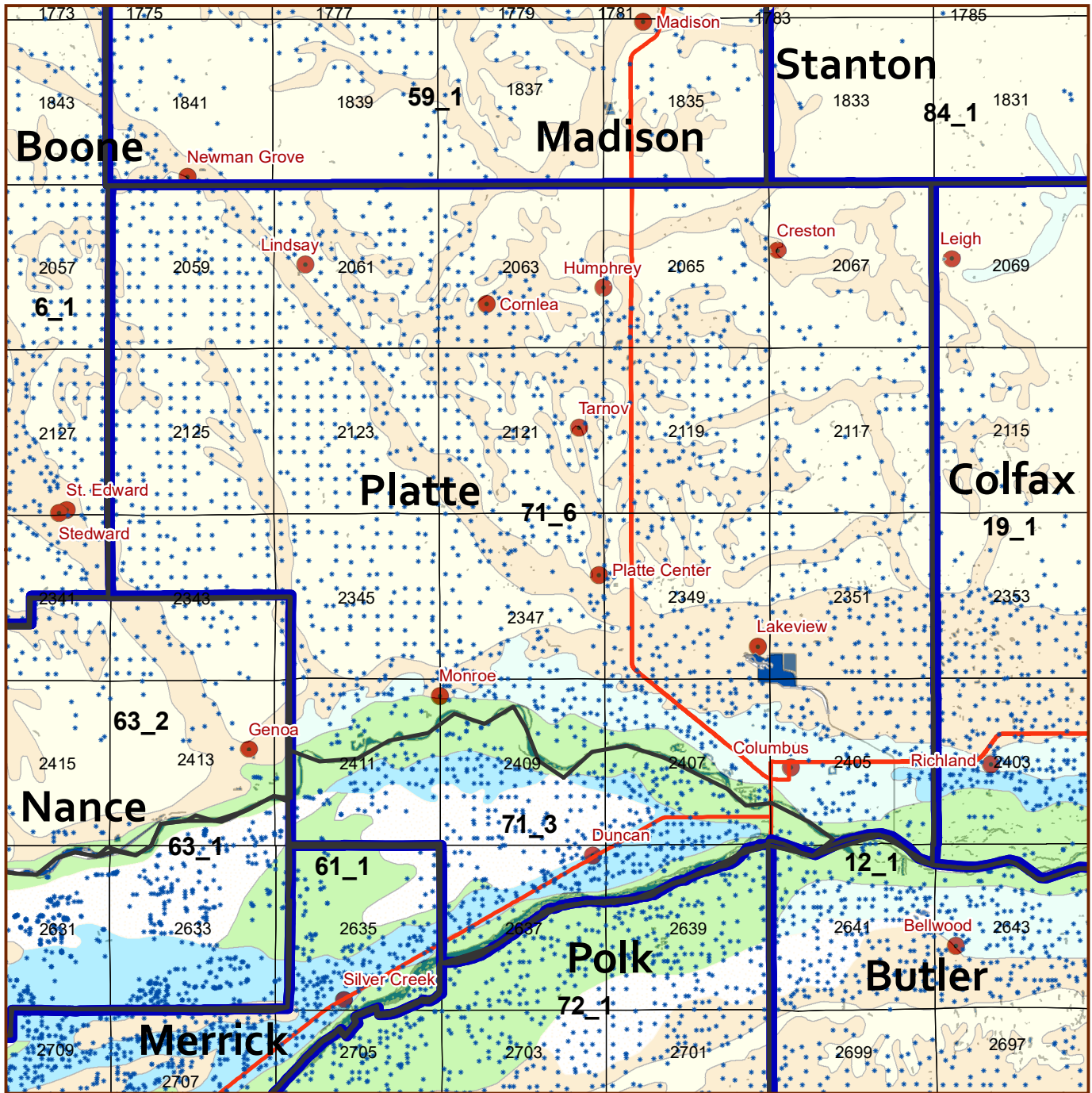
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	1,591	1,554	1,500	635	1,350	1,227	1,197	1,166	1,465
Butler	1	2,345	2,322	2,282	2,272	1,896	2,174	n/a	2,100	2,317
Polk	1	2,200	2,200	2,200	2,200	2,200	n/a	2,100	2,100	2,197
Merrick	1	1,765	1,650	1,656	1,577	1,535	n/a	1,342	1,200	1,683
Nance	1	1,451	1,450	1,441	1,426	1,402	1,388	1,385	1,350	1,426
Platte	6	1,874	1,855	1,700	1,709	n/a	1,681	1,525	1,613	1,815
Boone	1	1,786	1,781	1,782	1,795	1,271	1,407	n/a	n/a	1,781
Madison	1	2,059	1,951	1,851	1,792	1,700	n/a	n/a	n/a	1,927
Stanton	1	1,709	1,790	1,267	1,750	715	n/a	n/a	1,415	1,456
Colfax	1	1,987	1,987	1,800	1,800	n/a	1,700	n/a	1,600	1,942
Nance	2	1,727	1,702	1,677	1,650	1,651	1,575	n/a	1,575	1,682

County	Mkt Area	CRP	TIMBER	WASTE
Platte	3	1,500	0	100
Butler	1	2,931	n/a	762
Polk	1	1,150	0	40
Merrick	1	1,214	n/a	546
Nance	1	1,603	0	278
Platte	6	1,856	0	100
Boone	1	2,439	n/a	487
Madison	1	3,902	n/a	150
Stanton	1	2,728	0	139
Colfax	1	3,984	n/a	150
Nance	2	2,000	n/a	276

Source: 2022 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



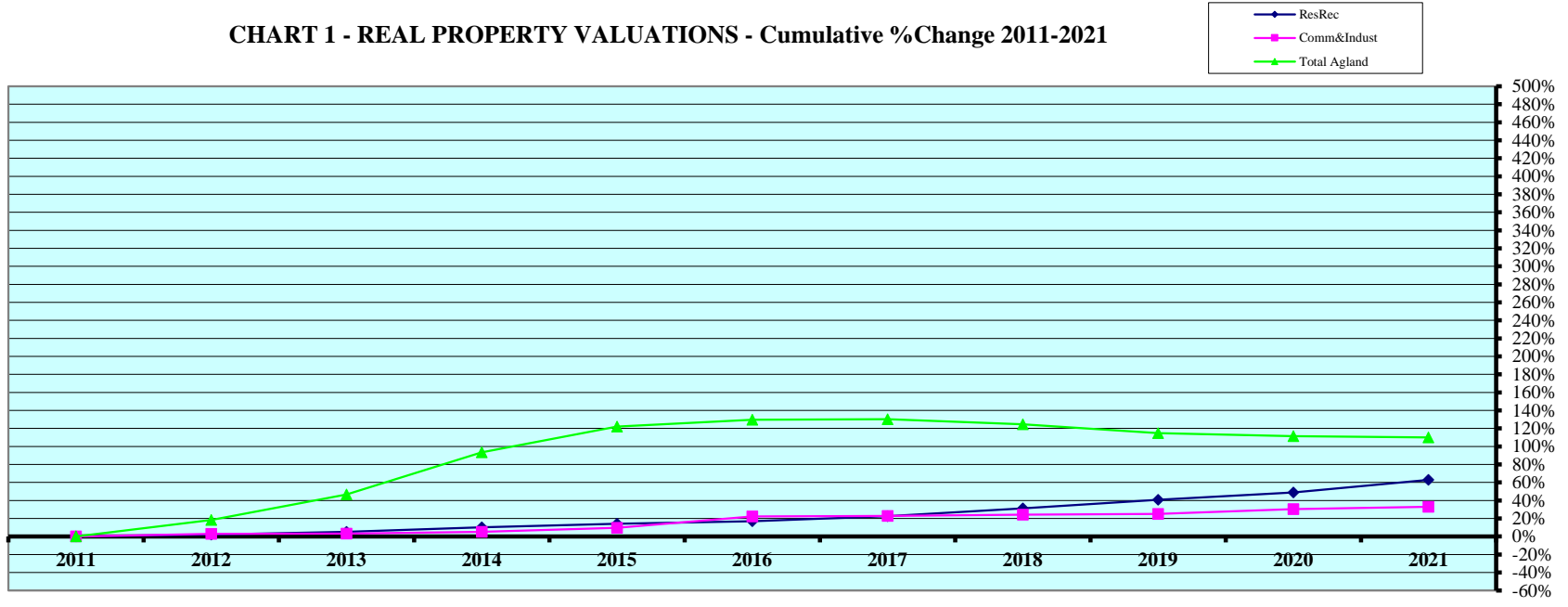
Legend

- 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 2011-2021



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
2011	1,243,780,870	-	-	-	589,172,330	-	-	-	1,038,243,795	-	-	-
2012	1,268,991,982	25,211,112	2.03%	2.03%	606,336,730	17,164,400	2.91%	2.91%	1,227,622,430	189,378,635	18.24%	18.24%
2013	1,307,127,370	38,135,388	3.01%	5.09%	607,756,110	1,419,380	0.23%	3.15%	1,521,775,090	294,152,660	23.96%	46.57%
2014	1,370,000,922	62,873,552	4.81%	10.15%	619,037,295	11,281,185	1.86%	5.07%	2,008,208,965	486,433,875	31.96%	93.42%
2015	1,420,286,969	50,286,047	3.67%	14.19%	645,609,700	26,572,405	4.29%	9.58%	2,305,352,485	297,143,520	14.80%	122.04%
2016	1,455,511,084	35,224,115	2.48%	17.02%	720,582,270	74,972,570	11.61%	22.30%	2,383,414,785	78,062,300	3.39%	129.56%
2017	1,524,021,281	68,510,197	4.71%	22.53%	723,691,605	3,109,335	0.43%	22.83%	2,390,731,085	7,316,300	0.31%	130.27%
2018	1,632,815,143	108,793,862	7.14%	31.28%	731,363,060	7,671,455	1.06%	24.13%	2,332,097,430	-58,633,655	-2.45%	124.62%
2019	1,750,492,823	117,677,680	7.21%	40.74%	736,986,455	5,623,395	0.77%	25.09%	2,230,277,995	-101,819,435	-4.37%	114.81%
2020	1,850,671,538	100,178,715	5.72%	48.79%	767,634,650	30,648,195	4.16%	30.29%	2,194,900,330	-35,377,665	-1.59%	111.41%
2021	2,025,647,032	174,975,494	9.45%	62.86%	783,376,433	15,741,783	2.05%	32.96%	2,181,585,395	-13,314,935	-0.61%	110.12%

Rate Annual %chg: Residential & Recreational **5.00%**

Commercial & Industrial **2.89%**

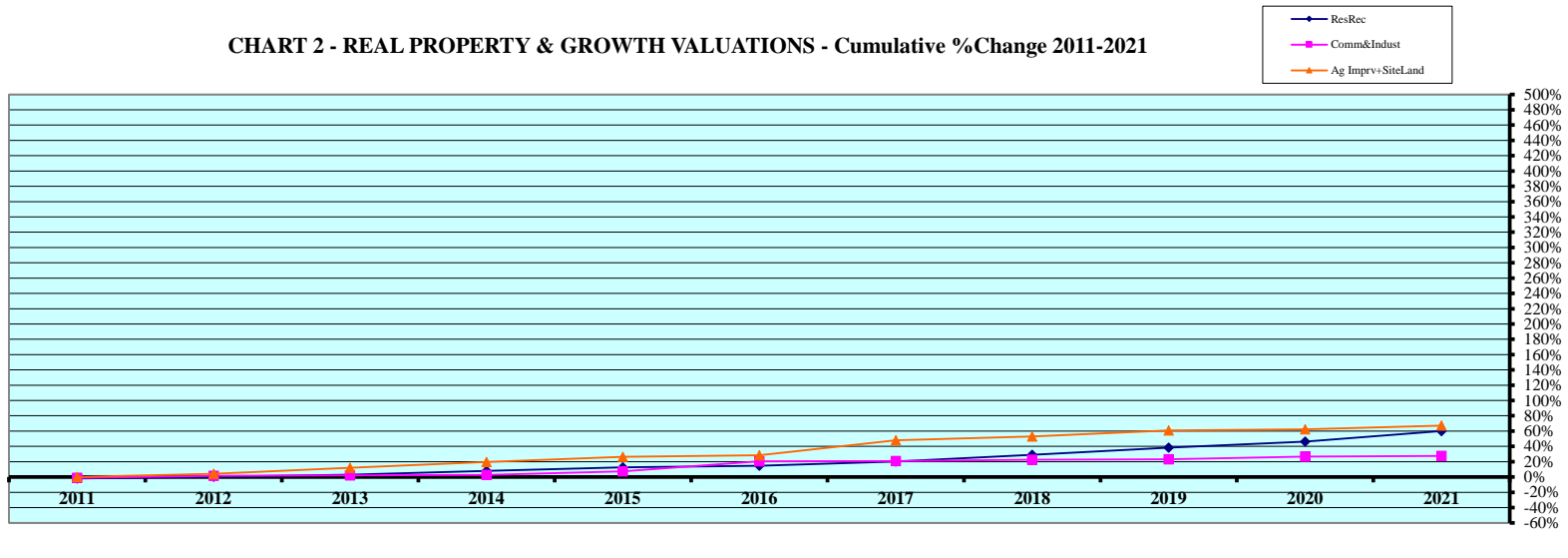
Agricultural Land **7.71%**

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

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmlt%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmlt%chg w/o grwth		
2011	1,243,780,870	24,440,780	1.97%	1,219,340,090	-	-1.97%	589,172,330	7,213,890	1.22%	581,958,440	-	-1.22%		
2012	1,268,991,982	19,653,214	1.55%	1,249,338,768	0.45%	0.45%	606,336,730	8,668,865	1.43%	597,667,865	1.44%	1.44%		
2013	1,307,127,370	26,609,635	2.04%	1,280,517,735	0.91%	2.95%	607,756,110	5,598,820	0.92%	602,157,290	-0.69%	2.20%		
2014	1,370,000,922	28,941,880	2.11%	1,341,059,042	2.60%	7.82%	619,037,295	14,003,690	2.26%	605,033,605	-0.45%	2.69%		
2015	1,420,286,969	17,772,790	1.25%	1,402,514,179	2.37%	12.76%	645,609,700	13,883,380	2.15%	631,726,320	2.05%	7.22%		
2016	1,455,511,084	27,608,023	1.90%	1,427,903,061	0.54%	14.80%	720,582,270	11,376,200	1.58%	709,206,070	9.85%	20.37%		
2017	1,524,021,281	28,174,545	1.85%	1,495,846,736	2.77%	20.27%	723,691,605	11,982,455	1.66%	711,709,150	-1.23%	20.80%		
2018	1,632,815,143	29,226,333	1.79%	1,603,588,810	5.22%	28.93%	731,363,060	9,721,665	1.33%	721,641,395	-0.28%	22.48%		
2019	1,750,492,823	29,056,296	1.66%	1,721,436,527	5.43%	38.40%	736,986,455	12,110,655	1.64%	724,875,800	-0.89%	23.03%		
2020	1,850,671,538	32,617,135	1.76%	1,818,054,403	3.86%	46.17%	767,634,650	21,331,275	2.78%	746,303,375	1.26%	26.67%		
2021	2,025,647,032	34,527,015	1.70%	1,991,120,017	7.59%	60.09%	783,376,433	32,089,800	4.10%	751,286,633	-2.13%	27.52%		
Rate Ann%chg	5.00%					Resid & Recreat w/o growth	3.17%	2.89%					C & I w/o growth	0.89%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmlt%chg w/o grwth
2011	108,892,135	81,435,320	190,327,455	3,442,860	1.81%	186,884,595	-	-
2012	120,300,842	83,936,398	204,237,240	5,985,220	2.93%	198,252,020	4.16%	4.16%
2013	127,190,498	94,542,957	221,733,455	8,657,725	3.90%	213,075,730	4.33%	11.95%
2014	137,354,821	104,935,195	242,290,016	14,451,650	5.96%	227,838,366	2.75%	19.71%
2015	137,464,601	108,450,970	245,915,571	5,684,205	2.31%	240,231,366	-0.85%	26.22%
2016	139,531,781	113,813,373	253,345,154	9,169,430	3.62%	244,175,724	-0.71%	28.29%
2017	148,038,251	144,466,983	292,505,234	10,913,825	3.73%	281,591,409	11.15%	47.95%
2018	154,120,580	150,194,325	304,314,905	13,170,180	4.33%	291,144,725	-0.47%	52.97%
2019	161,874,470	148,963,785	310,838,255	4,831,135	1.55%	306,007,120	0.56%	60.78%
2020	161,753,670	153,215,580	314,969,250	6,248,835	1.98%	308,720,415	-0.68%	62.20%
2021	178,703,340	157,329,090	336,032,430	17,911,515	5.33%	318,120,915	1.00%	67.14%
Rate Ann%chg	5.08%	6.81%	5.85%	Ag Imprv+Site w/o growth		2.12%		

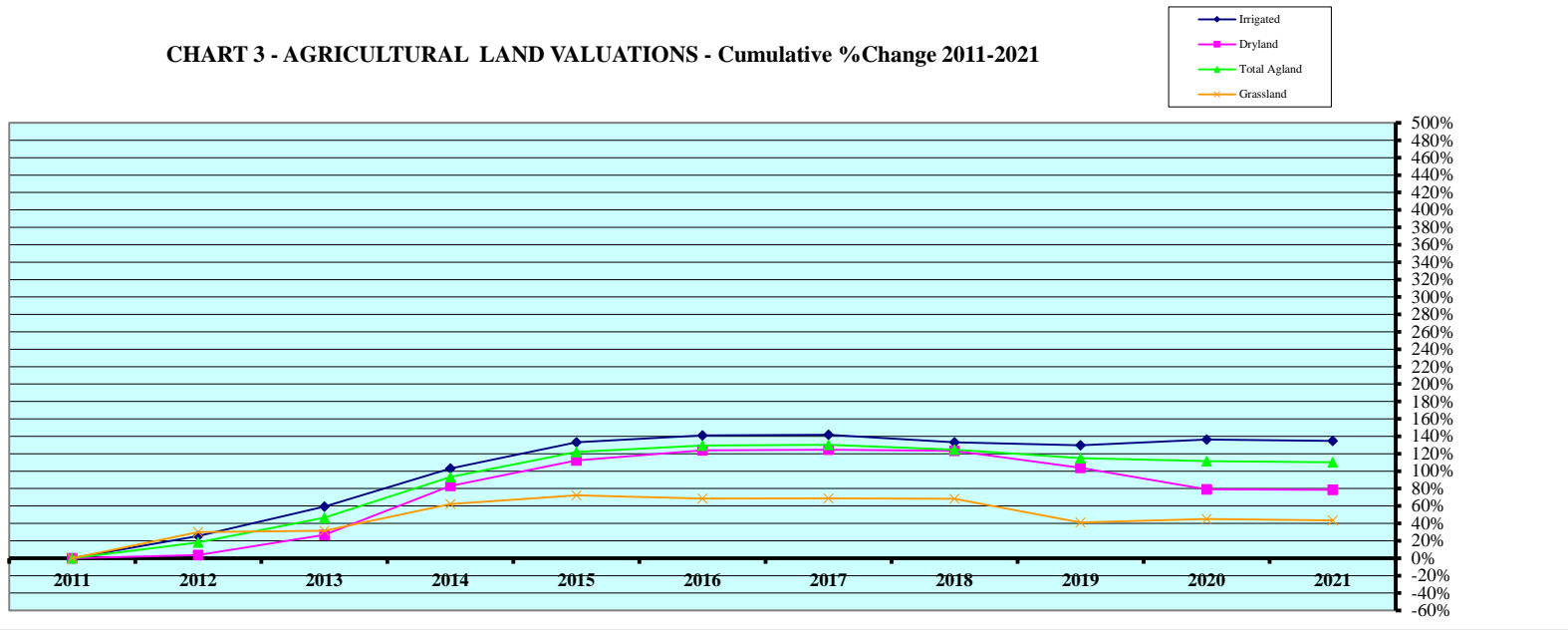
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2011 - 2021 CTL
Growth Value; 2011-2021 Abstract of Asmnt Rpt.

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County PLATTE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	634,634,455	-	-	-	345,627,210	-	-	-	45,620,605	-	-	-
2012	797,354,525	162,720,070	25.64%	25.64%	358,366,480	12,739,270	3.69%	3.69%	59,350,625	13,730,020	30.10%	30.10%
2013	1,010,310,465	212,955,940	26.71%	59.20%	438,563,030	80,196,550	22.38%	26.89%	60,085,670	735,045	1.24%	31.71%
2014	1,288,976,030	278,665,565	27.58%	103.11%	632,420,835	193,857,805	44.20%	82.98%	74,011,405	13,925,735	23.18%	62.23%
2015	1,479,097,320	190,121,290	14.75%	133.06%	733,832,500	101,411,665	16.04%	112.32%	78,576,425	4,565,020	6.17%	72.24%
2016	1,529,991,850	50,894,530	3.44%	141.08%	773,667,980	39,835,480	5.43%	123.84%	76,831,145	-1,745,280	-2.22%	68.41%
2017	1,534,311,935	4,320,085	0.28%	141.76%	776,159,155	2,491,175	0.32%	124.57%	77,027,910	196,765	0.26%	68.84%
2018	1,480,033,630	-54,278,305	-3.54%	133.21%	772,057,035	-4,102,120	-0.53%	123.38%	76,793,380	-234,530	-0.30%	68.33%
2019	1,457,889,835	-22,143,795	-1.50%	129.72%	704,281,935	-67,775,100	-8.78%	103.77%	64,422,350	-12,371,030	-16.11%	41.21%
2020	1,499,606,775	41,716,940	2.86%	136.29%	619,140,410	-85,141,525	-12.09%	79.14%	66,120,565	1,698,215	2.64%	44.94%
2021	1,489,388,535	-10,218,240	-0.68%	134.68%	616,687,885	-2,452,525	-0.40%	78.43%	65,490,265	-630,300	-0.95%	43.55%

Rate Ann.%chg: Irrigated **8.91%** Dryland **5.96%** Grassland **3.68%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	227,970	-	-	-	12,133,555	-	-	-	1,038,243,795	-	-	-
2012	257,050	29,080	12.76%	12.76%	12,293,750	160,195	1.32%	1.32%	1,227,622,430	189,378,635	18.24%	18.24%
2013	255,905	-1,145	-0.45%	12.25%	12,560,020	266,270	2.17%	3.51%	1,521,775,090	294,152,660	23.96%	46.57%
2014	257,350	1,445	0.56%	12.89%	12,543,345	-16,675	-0.13%	3.38%	2,008,208,965	486,433,875	31.96%	93.42%
2015	260,115	2,765	1.07%	14.10%	13,586,125	1,042,780	8.31%	11.97%	2,305,352,485	297,143,520	14.80%	122.04%
2016	40,450	-219,665	-84.45%	-82.26%	2,883,360	-10,702,765	-78.78%	-76.24%	2,383,414,785	78,062,300	3.39%	129.56%
2017	284,810	244,360	604.10%	24.93%	2,947,275	63,915	2.22%	-75.71%	2,390,731,085	7,316,300	0.31%	130.27%
2018	289,640	4,830	1.70%	27.05%	2,923,745	-23,530	-0.80%	-75.90%	2,332,097,430	-58,633,655	-2.45%	124.62%
2019	769,905	480,265	165.81%	237.72%	2,913,970	-9,775	-0.33%	-75.98%	2,230,277,995	-101,819,435	-4.37%	114.81%
2020	705,780	-64,125	-8.33%	209.59%	9,326,800	6,412,830	220.07%	-23.13%	2,194,900,330	-35,377,665	-1.59%	111.41%
2021	703,975	-1,805	-0.26%	208.80%	9,314,735	-12,065	-0.13%	-23.23%	2,181,585,395	-13,314,935	-0.61%	110.12%

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County **PLATTE**

Rate Ann.%chg: Total Agric Land **7.71%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltvt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltvt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltvt%chg AvgVal/Acre
2011	577,556,345	203,768	2,834			322,542,150	131,080	2,461			81,700,995	133,333	613		
2012	634,516,885	208,248	3,047	7.50%	7.50%	345,210,050	126,986	2,718	10.48%	10.48%	89,688,965	135,300	663	8.18%	9.46%
2013	799,080,475	209,822	3,808	24.99%	34.36%	358,406,150	125,592	2,854	4.98%	15.98%	89,574,800	130,628	686	3.44%	13.24%
2014	1,010,500,885	212,372	4,758	24.94%	67.87%	438,175,810	122,848	3,567	24.99%	44.95%	97,239,960	127,646	762	11.09%	25.80%
2015	1,286,481,970	214,872	5,987	25.83%	111.23%	634,700,370	120,988	5,246	47.08%	113.19%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,479,652,135	215,930	6,852	14.45%	141.76%	734,378,210	119,978	6,121	16.68%	148.75%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,529,181,700	213,546	7,161	4.50%	152.64%	774,732,080	121,566	6,373	4.12%	159.00%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,534,760,420	213,283	7,196	0.49%	153.88%	776,594,610	121,314	6,402	0.45%	160.16%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,480,379,190	213,530	6,933	-3.65%	144.60%	772,444,085	120,659	6,402	0.01%	160.17%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,469,967,955	213,444	6,887	-0.66%	142.98%	707,520,070	120,274	5,883	-8.11%	139.07%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,500,360,815	213,135	7,039	2.22%	148.36%	619,663,950	119,152	5,201	-11.59%	111.35%	65,816,535	46,481	1,416	9.83%	131.08%

Rate Annual %chg Average Value/Acre: **9.52%**

7.77%

8.74%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltvt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltvt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltvt%chg AvgVal/Acre
2011	189,400	2,106	90			494,055	1,680	294			945,959,440	388,996	2,432		
2012	224,445	2,495	90	0.02%	0.02%	479,090	1,458	329	11.69%	11.69%	1,026,288,420	388,689	2,640	8.58%	8.58%
2013	254,350	2,543	100	11.17%	11.19%	2,930,025	3,434	853	159.72%	190.08%	1,219,230,795	390,803	3,120	18.16%	28.29%
2014	255,655	2,557	100	-0.01%	11.17%	2,936,275	3,438	854	0.10%	190.38%	1,219,230,795	390,532	3,872	24.12%	59.23%
2015	254,990	2,550	100	0.00%	11.17%	3,001,810	3,493	859	0.61%	192.16%	1,998,084,820	390,554	5,116	32.12%	110.38%
2016	257,605	2,576	100	0.01%	11.18%	2,989,745	3,463	863	0.46%	193.51%	2,295,505,710	390,405	5,880	14.93%	141.79%
2017	274,645	2,746	100	0.01%	11.18%	2,887,835	3,370	857	-0.74%	191.34%	2,383,879,205	390,068	6,111	3.94%	151.31%
2018	284,830	2,848	100	-0.01%	11.17%	2,955,125	3,474	851	-0.74%	189.19%	2,391,593,220	390,018	6,132	0.34%	152.16%
2019	289,680	2,897	100	-0.01%	11.16%	2,927,820	3,469	844	-0.78%	186.92%	2,332,770,105	389,877	5,983	-2.42%	146.05%
2020	288,700	2,887	100	0.00%	11.16%	2,939,215	3,465	848	0.52%	188.43%	2,248,442,790	389,557	5,772	-3.54%	137.35%
2021	691,280	6,913	100	0.01%	11.17%	9,335,600	3,468	2,692	217.28%	815.13%	2,195,868,180	389,151	5,643	-2.24%	132.04%

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PLATTE

Rate Annual %chg Average Value/Acre: **8.78%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
34,296	PLATTE	415,511,919	33,946,743	100,761,346	2,019,614,722	520,120,883	263,255,550	6,032,310	2,181,585,395	202,054,510	189,499,855	166,575	5,932,549,808
cnty sectorvalue % of total value:		7.00%	0.57%	1.70%	34.04%	8.77%	4.44%	0.10%	36.77%	3.41%	3.19%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
22,327	COLUMBUS	60,358,006	10,933,627	10,713,453	1,390,978,333	404,635,445	18,870,670	296,685	0	0	0	0	1,896,786,219
65.10%	%sector of county sector	14.53%	32.21%	10.63%	68.87%	77.80%	7.17%	4.92%					31.97%
	%sector of municipality	3.18%	0.58%	0.56%	73.33%	21.33%	0.99%	0.02%					100.00%
36	CORNLEA	354,335	0	0	1,493,910	777,605	0	0	0	0	0	0	2,625,850
0.10%	%sector of county sector	0.09%			0.07%	0.15%							0.04%
	%sector of municipality	13.49%			56.89%	29.61%							100.00%
203	CRESTON	543,163	2,036	758	7,787,150	2,228,640	0	0	4,735	0	0	0	10,566,482
0.59%	%sector of county sector	0.13%	0.01%	0.00%	0.39%	0.43%			0.00%	0.18%			0.18%
	%sector of municipality	5.14%	0.02%	0.01%	73.70%	21.09%			0.04%				100.00%
351	DUNCAN	50,553	384,438	2,285,822	23,370,045	4,161,780	886,270	0	133,535	0	157,995	0	31,430,438
1.02%	%sector of county sector	0.01%	1.13%	2.27%	1.16%	0.80%	0.34%		0.01%	0.08%			0.53%
	%sector of municipality	0.16%	1.22%	7.27%	74.35%	13.24%	2.82%		0.42%	0.50%			100.00%
760	HUMPHREY	3,444,484	458,085	1,096,677	74,105,675	20,929,235	0	0	0	0	0	0	100,034,156
2.22%	%sector of county sector	0.83%	1.35%	1.09%	3.67%	4.02%							1.69%
	%sector of municipality	3.44%	0.46%	1.10%	74.08%	20.92%							100.00%
255	LINDSAY	10,913,367	182,797	17,687	16,053,980	9,247,165	5,039,560	0	0	0	0	0	41,454,556
0.74%	%sector of county sector	2.63%	0.54%	0.02%	0.79%	1.78%	1.91%						0.70%
	%sector of municipality	26.33%	0.44%	0.04%	38.73%	22.31%	12.16%						100.00%
284	MONROE	4,211,964	179,113	637,432	12,102,610	10,866,220	0	0	0	0	0	0	27,997,339
0.83%	%sector of county sector	1.01%	0.53%	0.63%	0.60%	2.09%							5.38%
	%sector of municipality	15.04%	0.64%	2.28%	43.23%	38.81%							100.00%
721	NEWMAN GROVE	0	3,331	386	441,940	0	0	0	0	0	0	0	445,657
2.10%	%sector of county sector		0.01%	0.00%	0.02%								0.17%
	%sector of municipality		0.75%	0.09%	99.17%								100.00%
336	PLATTE CENTER	858,317	141,770	662,427	16,982,375	2,188,185	0	0	0	0	35,730	0	20,868,804
0.98%	%sector of county sector	0.21%	0.42%	0.66%	0.84%	0.42%					0.00%		0.96%
	%sector of municipality	4.11%	0.68%	3.17%	81.38%	10.49%					0.17%		100.00%
46	TARNOV	1,933	22,271	192,334	1,515,785	135,460	0	0	0	0	0	0	1,867,783
0.13%	%sector of county sector	0.00%	0.07%	0.19%	0.08%	0.03%							0.03%
	%sector of municipality	0.10%	1.19%	10.30%	81.15%	7.25%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
25,319	Total Municipalities	80,736,122	12,307,468	15,606,976	1,544,831,803	455,169,735	24,796,500	296,685	138,270	0	193,725	0	2,134,077,284
73.82%	%all municip.sectors of cnty	19.43%	36.26%	15.49%	76.49%	87.51%	9.42%	4.92%	0.01%		0.10%		35.97%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 20,082	Value : 5,581,102,894	Growth 58,047,075	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	624	15,050,326	348	13,572,845	894	15,614,785	1,866	44,237,956	
02. Res Improve Land	8,893	221,223,765	747	28,870,050	1,043	30,732,080	10,683	280,825,895	
03. Res Improvements	9,172	1,408,637,020	992	209,710,505	1,155	238,391,415	11,319	1,856,738,940	
04. Res Total	9,796	1,644,911,111	1,340	252,153,400	2,049	284,738,280	13,185	2,181,802,791	43,642,375
% of Res Total	74.30	75.39	10.16	11.56	15.54	13.05	65.66	39.09	75.18
05. Com UnImp Land	185	11,537,890	33	3,071,170	14	1,856,983	232	16,466,043	
06. Com Improve Land	1,039	95,943,915	88	8,920,580	44	4,082,825	1,171	108,947,320	
07. Com Improvements	1,061	361,606,720	99	38,956,135	57	15,780,790	1,217	416,343,645	
08. Com Total	1,246	469,088,525	132	50,947,885	71	21,720,598	1,449	541,757,008	5,714,680
% of Com Total	85.99	86.59	9.11	9.40	4.90	4.01	7.22	9.71	9.84
09. Ind UnImp Land	2	244,745	9	754,645	0	0	11	999,390	
10. Ind Improve Land	7	661,565	51	21,086,170	2	2,111,640	60	23,859,375	
11. Ind Improvements	7	24,393,230	51	205,393,910	2	7,843,765	60	237,630,905	
12. Ind Total	9	25,299,540	60	227,234,725	2	9,955,405	71	262,489,670	437,565
% of Ind Total	12.68	9.64	84.51	86.57	2.82	3.79	0.35	4.70	0.75
13. Rec UnImp Land	3	253,750	13	472,700	32	1,986,215	48	2,712,665	
14. Rec Improve Land	1	5,000	2	471,765	12	1,758,550	15	2,235,315	
15. Rec Improvements	1	220	2	444,500	15	2,024,535	18	2,469,255	
16. Rec Total	4	258,970	15	1,388,965	47	5,769,300	66	7,417,235	19,285
% of Rec Total	6.06	3.49	22.73	18.73	71.21	77.78	0.33	0.13	0.03
Res & Rec Total	9,800	1,645,170,081	1,355	253,542,365	2,096	290,507,580	13,251	2,189,220,026	43,661,660
% of Res & Rec Total	73.96	75.15	10.23	11.58	15.82	13.27	65.98	39.23	75.22
Com & Ind Total	1,255	494,388,065	192	278,182,610	73	31,676,003	1,520	804,246,678	6,152,245
% of Com & Ind Total	82.57	61.47	12.63	34.59	4.80	3.94	7.57	14.41	10.60
17. Taxable Total	11,055	2,139,558,146	1,547	531,724,975	2,169	322,183,583	14,771	2,993,466,704	49,813,905
% of Taxable Total	74.84	71.47	10.47	17.76	14.68	10.76	73.55	53.64	85.82

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	106	10,435,195	8,781,700	0	0	0
19. Commercial	163	105,601,065	43,694,885	0	0	0
20. Industrial	1	37,080	1,495	0	0	0
21. Other	7	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	106	10,435,195	8,781,700
19. Commercial	0	0	0	163	105,601,065	43,694,885
20. Industrial	0	0	0	1	37,080	1,495
21. Other	0	0	0	7	0	0
22. Total Sch II				277	116,073,340	52,478,080

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	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	437	85	179	701

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	285,000	150	46,969,180	3,575	1,560,493,705	3,728	1,607,747,885
28. Ag-Improved Land	0	0	76	27,897,850	1,437	613,415,380	1,513	641,313,230
29. Ag Improvements	0	0	80	11,896,855	1,502	326,511,645	1,582	338,408,500

30. Ag Total				5,310	2,587,469,615
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	48	49.47	1,350,000	
33. HomeSite Improvements	0	0.00	0	51	0.00	10,172,920	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	23	30.48	152,400	
36. FarmSite Improv Land	0	0.00	0	59	118.46	592,300	
37. FarmSite Improvements	0	0.00	0	64	0.00	1,723,935	
38. FarmSite Total							
39. Road & Ditches	1	0.98	0	156	216.67	0	
40. Other- Non Ag Use	0	0.00	0	9	139.26	169,515	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	8	8.00	216,000	8	8.00	216,000	
32. HomeSite Improv Land	954	978.45	26,623,620	1,002	1,027.92	27,973,620	
33. HomeSite Improvements	971	0.00	177,095,000	1,022	0.00	187,267,920	2,331,260
34. HomeSite Total				1,030	1,035.92	215,457,540	
35. FarmSite UnImp Land	329	416.19	2,103,075	352	446.67	2,255,475	
36. FarmSite Improv Land	1,162	3,783.67	18,927,275	1,221	3,902.13	19,519,575	
37. FarmSite Improvements	1,310	0.00	149,416,645	1,374	0.00	151,140,580	5,901,910
38. FarmSite Total				1,726	4,348.80	172,915,630	
39. Road & Ditches	4,199	8,071.09	0	4,356	8,288.74	0	
40. Other- Non Ag Use	103	1,703.06	7,576,515	112	1,842.32	7,746,030	
41. Total Section VI				2,756	15,515.78	396,119,200	8,233,170

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	4,185
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	1,901.51	5,569,605	14	1,907.23	5,573,790

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	7	880.01	933,805
44. Market Value	0	0.00	0	7	880.01	1,388,035
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	90	9,265.92	18,358,675	97	10,145.93	19,292,480
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	4,085.60	14.07%	26,141,850	16.96%	6,398.53
46. 1A	3,765.00	12.96%	22,966,515	14.90%	6,100.00
47. 2A1	6,012.14	20.70%	33,496,775	21.73%	5,571.52
48. 2A	7,263.05	25.01%	37,871,205	24.57%	5,214.23
49. 3A1	1,823.89	6.28%	8,937,045	5.80%	4,899.99
50. 3A	1,408.31	4.85%	6,298,685	4.09%	4,472.51
51. 4A1	2,918.34	10.05%	11,965,190	7.76%	4,100.00
52. 4A	1,765.03	6.08%	6,442,400	4.18%	3,650.02
53. Total	29,041.36	100.00%	154,119,665	100.00%	5,306.90
Dry					
54. 1D1	419.48	13.19%	2,181,285	15.55%	5,199.97
55. 1D	394.63	12.41%	1,992,895	14.21%	5,050.03
56. 2D1	587.85	18.48%	2,851,800	20.33%	4,851.24
57. 2D	327.60	10.30%	1,539,725	10.98%	4,700.02
58. 3D1	643.67	20.23%	2,838,265	20.24%	4,409.50
59. 3D	269.88	8.48%	1,107,595	7.90%	4,104.03
60. 4D1	12.92	0.41%	42,640	0.30%	3,300.31
61. 4D	525.17	16.51%	1,470,470	10.48%	2,799.99
62. Total	3,181.20	100.00%	14,024,675	100.00%	4,408.61
Grass					
63. 1G1	7,450.14	36.88%	11,854,045	40.83%	1,591.12
64. 1G	1,137.89	5.63%	1,769,520	6.09%	1,555.09
65. 2G1	1,407.12	6.97%	2,110,680	7.27%	1,500.00
66. 2G	69.85	0.35%	99,105	0.34%	1,418.83
67. 3G1	5,283.23	26.15%	7,132,425	24.57%	1,350.01
68. 3G	926.85	4.59%	1,192,320	4.11%	1,286.42
69. 4G1	277.08	1.37%	334,255	1.15%	1,206.35
70. 4G	3,647.67	18.06%	4,540,520	15.64%	1,244.77
71. Total	20,199.83	100.00%	29,032,870	100.00%	1,437.28
Irrigated Total					
Irrigated Total	29,041.36	50.54%	154,119,665	77.46%	5,306.90
Dry Total					
Dry Total	3,181.20	5.54%	14,024,675	7.05%	4,408.61
Grass Total					
Grass Total	20,199.83	35.15%	29,032,870	14.59%	1,437.28
72. Waste	4,230.38	7.36%	422,145	0.21%	99.79
73. Other	813.51	1.42%	1,355,150	0.68%	1,665.81
74. Exempt	273.05	0.48%	0	0.00%	0.00
75. Market Area Total	57,466.28	100.00%	198,954,505	100.00%	3,462.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	28,220.25	15.31%	256,465,375	19.18%	9,087.99
46. 1A	20,663.18	11.21%	175,636,225	13.14%	8,499.96
47. 2A1	24,463.47	13.27%	189,626,820	14.18%	7,751.43
48. 2A	38,864.97	21.09%	291,481,940	21.80%	7,499.86
49. 3A1	202.00	0.11%	1,393,795	0.10%	6,899.98
50. 3A	3,929.74	2.13%	25,536,150	1.91%	6,498.18
51. 4A1	49,405.09	26.80%	296,429,730	22.17%	5,999.98
52. 4A	18,568.18	10.07%	100,268,155	7.50%	5,400.00
53. Total	184,316.88	100.00%	1,336,838,190	100.00%	7,252.93
Dry					
54. 1D1	13,417.56	11.65%	87,123,175	14.50%	6,493.22
55. 1D	34,620.30	30.05%	211,183,015	35.15%	6,099.98
56. 2D1	12,220.73	10.61%	67,862,960	11.29%	5,553.10
57. 2D	1,689.45	1.47%	9,290,435	1.55%	5,499.09
58. 3D1	1,381.74	1.20%	7,046,865	1.17%	5,099.99
59. 3D	39,694.06	34.45%	182,559,610	30.38%	4,599.17
60. 4D1	543.52	0.47%	2,065,365	0.34%	3,799.98
61. 4D	11,640.20	10.10%	33,756,465	5.62%	2,899.99
62. Total	115,207.56	100.00%	600,887,890	100.00%	5,215.70
Grass					
63. 1G1	7,025.82	26.92%	13,186,285	28.38%	1,876.83
64. 1G	8,589.25	32.91%	15,950,665	34.34%	1,857.05
65. 2G1	4,461.87	17.10%	7,596,530	16.35%	1,702.54
66. 2G	1,908.97	7.31%	3,261,550	7.02%	1,708.54
67. 3G1	198.53	0.76%	327,605	0.71%	1,650.15
68. 3G	649.04	2.49%	1,123,110	2.42%	1,730.42
69. 4G1	491.65	1.88%	757,305	1.63%	1,540.33
70. 4G	2,774.35	10.63%	4,252,475	9.15%	1,532.78
71. Total	26,099.48	100.00%	46,455,525	100.00%	1,779.94
Irrigated Total					
Irrigated Total	184,316.88	55.71%	1,336,838,190	67.10%	7,252.93
Dry Total					
Dry Total	115,207.56	34.82%	600,887,890	30.16%	5,215.70
Grass Total					
Grass Total	26,099.48	7.89%	46,455,525	2.33%	1,779.94
72. Waste	2,644.13	0.80%	264,400	0.01%	100.00
73. Other	2,605.01	0.79%	7,949,905	0.40%	3,051.78
74. Exempt	4,366.41	1.32%	0	0.00%	0.00
75. Market Area Total	330,873.06	100.00%	1,992,395,910	100.00%	6,021.63

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	7,736.80	58,774,650	205,621.44	1,432,183,205	213,358.24	1,490,957,855
77. Dry Land	46.55	268,120	1,764.93	9,723,635	116,577.28	604,920,810	118,388.76	614,912,565
78. Grass	9.53	16,685	2,215.66	3,577,120	44,074.12	71,894,590	46,299.31	75,488,395
79. Waste	1.93	195	923.40	92,320	5,949.18	594,030	6,874.51	686,545
80. Other	0.00	0	167.70	435,090	3,250.82	8,869,965	3,418.52	9,305,055
81. Exempt	94.10	0	2,689.94	0	1,855.42	0	4,639.46	0
82. Total	58.01	285,000	12,808.49	72,602,815	375,472.84	2,118,462,600	388,339.34	2,191,350,415

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	213,358.24	54.94%	1,490,957,855	68.04%	6,988.05
Dry Land	118,388.76	30.49%	614,912,565	28.06%	5,194.01
Grass	46,299.31	11.92%	75,488,395	3.44%	1,630.44
Waste	6,874.51	1.77%	686,545	0.03%	99.87
Other	3,418.52	0.88%	9,305,055	0.42%	2,721.95
Exempt	4,639.46	1.19%	0	0.00%	0.00
Total	388,339.34	100.00%	2,191,350,415	100.00%	5,642.88

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	274,615	1,463	26,716,240	1,463	150,927,670	1,484	177,918,525	694,095
83.2 Columbus A-1	111	6,150,755	538	31,740,175	538	205,717,265	649	243,608,195	8,686,950
83.3 Columbus B	53	1,116,890	594	15,380,835	594	100,044,205	647	116,541,930	1,202,030
83.4 Columbus B-1	276	7,819,700	645	16,001,760	648	134,573,685	924	158,395,145	6,167,365
83.5 Columbus C	28	251,705	1,224	33,637,225	1,224	185,599,830	1,252	219,488,760	172,490
83.6 Columbus D	72	2,440,205	653	15,443,360	653	107,874,260	725	125,757,825	3,474,165
83.7 Columbus E	22	179,810	713	16,409,925	713	136,405,245	735	152,994,980	109,625
83.8 Columbus F	86	2,008,330	620	24,080,960	620	181,994,495	706	208,083,785	6,614,440
83.9 Columbus H	57	1,128,940	479	10,917,705	469	74,160,610	526	86,207,255	4,630,390
83.10 Columbus I	28	3,557,025	283	18,684,590	352	72,128,430	380	94,370,045	480,985
83.11 Columbus J	0	0	0	0	509	6,134,775	509	6,134,775	313,660
83.12 Columbus K	40	920,040	259	4,489,325	241	52,480,305	281	57,889,670	3,768,895
83.13 Columbus L	57	803,601	1,307	33,997,310	1,307	141,550,245	1,364	176,351,156	1,101,110
83.14 Comm1-col	1	5,190	2	367,500	2	830,940	3	1,203,630	1,591,770
83.15 Comm3-smtown/other	1	6,835	1	150	1	20,360	2	27,345	0
83.16 Humphrey D3	40	1,029,655	389	7,025,445	389	70,096,010	429	78,151,110	1,528,965
83.17 Nbhd 13 Smtown	115	1,046,035	750	4,968,710	755	75,877,100	870	81,891,845	960,700
83.18 Platte Acreage	862	15,653,000	763	21,318,020	839	159,702,155	1,701	196,673,175	2,119,290
83.19 Platte Center 12	0	0	2	9,540	2	102,430	2	111,970	0
83.20 Platte Cnty Farm	44	2,558,290	13	1,872,435	18	2,988,180	62	7,418,905	44,735
84 Residential Total	1,914	46,950,621	10,698	283,061,210	11,337	1,859,208,195	13,251	2,189,220,026	43,661,660

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	105,500	2	266,425	3	387,895	0
85.2	Comm1-col	150	11,851,283	866	97,040,285	881	354,880,970	1,031	463,772,538	3,867,320
85.3	Comm2-col Sd	38	4,280,635	105	28,440,670	109	220,608,230	147	253,329,535	369,890
85.4	Comm3-smtown/other	54	1,317,545	256	6,658,425	281	77,900,970	335	85,876,940	1,915,035
85.5	Platte Cnty Farm	0	0	0	0	4	317,955	4	317,955	0
86	Commercial Total	243	17,465,433	1,231	132,806,695	1,277	653,974,550	1,520	804,246,678	6,152,245

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	6,993.82	44.13%	11,128,720	47.92%	1,591.22
88. 1G	1,102.10	6.95%	1,713,120	7.38%	1,554.41
89. 2G1	1,216.86	7.68%	1,825,290	7.86%	1,500.00
90. 2G	0.63	0.00%	400	0.00%	634.92
91. 3G1	4,983.93	31.45%	6,728,365	28.97%	1,350.01
92. 3G	285.87	1.80%	350,630	1.51%	1,226.54
93. 4G1	56.18	0.35%	67,260	0.29%	1,197.22
94. 4G	1,207.27	7.62%	1,408,080	6.06%	1,166.33
95. Total	15,846.66	100.00%	23,221,865	100.00%	1,465.41
CRP					
96. 1C1	420.40	45.97%	672,660	49.03%	1,600.05
97. 1C	33.66	3.68%	53,850	3.92%	1,599.82
98. 2C1	172.57	18.87%	258,855	18.87%	1,500.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	275.39	30.12%	371,780	27.10%	1,350.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	12.41	1.36%	14,895	1.09%	1,200.24
104. Total	914.43	100.00%	1,372,040	100.00%	1,500.43
Timber					
105. 1T1	35.92	1.04%	52,665	1.19%	1,466.17
106. 1T	2.13	0.06%	2,550	0.06%	1,197.18
107. 2T1	17.69	0.51%	26,535	0.60%	1,500.00
108. 2T	69.22	2.01%	98,705	2.22%	1,425.96
109. 3T1	23.91	0.70%	32,280	0.73%	1,350.06
110. 3T	640.98	18.64%	841,690	18.96%	1,313.13
111. 4T1	220.90	6.42%	266,995	6.01%	1,208.67
112. 4T	2,427.99	70.61%	3,117,545	70.23%	1,284.00
113. Total	3,438.74	100.00%	4,438,965	100.00%	1,290.87
Grass Total					
	15,846.66	78.45%	23,221,865	79.98%	1,465.41
CRP Total					
	914.43	4.53%	1,372,040	4.73%	1,500.43
Timber Total					
	3,438.74	17.02%	4,438,965	15.29%	1,290.87
114. Market Area Total	20,199.83	100.00%	29,032,870	100.00%	1,437.28

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	6,436.40	30.97%	12,063,620	31.99%	1,874.28
88. 1G	8,205.53	39.49%	15,221,795	40.37%	1,855.07
89. 2G1	4,040.10	19.44%	6,868,955	18.22%	1,700.19
90. 2G	1,776.16	8.55%	3,035,355	8.05%	1,708.94
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	17.48	0.08%	29,380	0.08%	1,680.78
93. 4G1	27.04	0.13%	41,240	0.11%	1,525.15
94. 4G	276.69	1.33%	446,335	1.18%	1,613.12
95. Total	20,779.40	100.00%	37,706,680	100.00%	1,814.62
CRP					
96. 1C1	407.07	50.00%	773,430	51.18%	1,899.99
97. 1C	205.08	25.19%	389,645	25.79%	1,899.97
98. 2C1	132.43	16.27%	228,450	15.12%	1,725.06
99. 2C	66.95	8.22%	115,485	7.64%	1,724.94
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	0.33%	4,070	0.27%	1,524.34
104. Total	814.20	100.00%	1,511,080	100.00%	1,855.91
Timber					
105. 1T1	182.35	4.05%	349,235	4.83%	1,915.19
106. 1T	178.64	3.96%	339,225	4.69%	1,898.93
107. 2T1	289.34	6.42%	499,125	6.90%	1,725.05
108. 2T	65.86	1.46%	110,710	1.53%	1,680.99
109. 3T1	198.53	4.41%	327,605	4.53%	1,650.15
110. 3T	631.56	14.02%	1,093,730	15.11%	1,731.79
111. 4T1	464.61	10.31%	716,065	9.89%	1,541.22
112. 4T	2,494.99	55.37%	3,802,070	52.53%	1,523.88
113. Total	4,505.88	100.00%	7,237,765	100.00%	1,606.29
<hr/>					
Grass Total	20,779.40	79.62%	37,706,680	81.17%	1,814.62
CRP Total	814.20	3.12%	1,511,080	3.25%	1,855.91
Timber Total	4,505.88	17.26%	7,237,765	15.58%	1,606.29
<hr/>					
114. Market Area Total	26,099.48	100.00%	46,455,525	100.00%	1,779.94

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

71 Platte

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,019,614,722	2,181,802,791	162,188,069	8.03%	43,642,375	5.87%
02. Recreational	6,032,310	7,417,235	1,384,925	22.96%	19,285	22.64%
03. Ag-Homesite Land, Ag-Res Dwelling	202,054,510	215,457,540	13,403,030	6.63%	2,331,260	5.48%
04. Total Residential (sum lines 1-3)	2,227,701,542	2,404,677,566	176,976,024	7.94%	45,992,920	5.88%
05. Commercial	520,120,883	541,757,008	21,636,125	4.16%	5,714,680	3.06%
06. Industrial	263,255,550	262,489,670	-765,880	-0.29%	437,565	-0.46%
07. Total Commercial (sum lines 5-6)	783,376,433	804,246,678	20,870,245	2.66%	6,152,245	1.88%
08. Ag-Farmsite Land, Outbuildings	181,964,870	172,915,630	-9,049,240	-4.97%	5,901,910	-8.22%
09. Minerals	166,575	166,575	0	0.00	0	0.00%
10. Non Ag Use Land	7,534,985	7,746,030	211,045	2.80%		
11. Total Non-Agland (sum lines 8-10)	189,666,430	180,828,235	-8,838,195	-4.66%	5,901,910	-7.77%
12. Irrigated	1,489,388,535	1,490,957,855	1,569,320	0.11%		
13. Dryland	616,687,885	614,912,565	-1,775,320	-0.29%		
14. Grassland	65,490,265	75,488,395	9,998,130	15.27%		
15. Wasteland	703,975	686,545	-17,430	-2.48%		
16. Other Agland	9,314,735	9,305,055	-9,680	-0.10%		
17. Total Agricultural Land	2,181,585,395	2,191,350,415	9,765,020	0.45%		
18. Total Value of all Real Property (Locally Assessed)	5,382,329,800	5,581,102,894	198,773,094	3.69%	58,047,075	2.61%

2022 Assessment Survey for Platte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	Five
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$360,350
7.	Adopted budget, or granted budget if different from above:
	\$360,350– all health care, retirement and social security costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$38,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	Wayne Kubert, but not hired for the 2021 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 2021.
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

2022 Residential Assessment Survey for Platte County

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

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? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes; and also for each assessor location in the consolidated group.
6.	Describe the methodology used to determine the residential lot values?
	Valued by square foot primarily with values derived from vacant lot sales.
7.	How are rural residential site values developed?
	Vacant acreage site sales are reviewed throughout the county. The site values near Columbus have typically been at a higher value than the other areas of the county.
8.	Are there form 191 applications on file?
	Yes.
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are currently two subdivisions under development and the build-out timeframe is different, depending on the size of the development. A discounted cash flow model has been utilized for each subdivision per LB 191.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2017	2020	2021	2021
	2	2017	2020	2021	2017
	3	2018	2020	2021	2015
	4	2018	2020	2018	2018
	5	2017	2020	2021	2020
	6	2017	2020	2017	2018
	7	2016	2020	2016	2016
	8	2015	2020	2021	2016
	9	2018	2020	2018	2017
	10	2018	2020	2018	2019
	11	2015	2020	2019	2018
	12	2014	2020	2021	2020
	13	2012-2018	2020	2012-2018	2020
	15	2017	2020	2012	2017
	19	2021	2020	2021	2020
	AG DW	2021	2020	2020	2016
	AG OB	2021	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).

2022 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:	
	<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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.	
	The depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.	
6.	Describe the methodology used to determine the commercial lot values.	
	Vacant lot sales are analyzed to establish land values.	

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2015	2020	2015	2021-2022
	2	2015	2020	2015	2015
	3	2018	2017	2018	2018

Plans are to complete all of Columbus for 2023.

2022 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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="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;">2021</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;">2021</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.	2021	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.	2021
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3	Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area have not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.	2021									
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.	2021									
	<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 2018 photo base to the 2018 GIS photo base on a parcel by parcel basis. This review was completed during 2021 for use in the 2022 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 \$27,000. 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 2021 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Value	Value Base
Residential	13018	65.1%	37.4%	2,025,613,281
Commercial	1446	7.2%	9.9%	537,194,535
Industrial	70	.4%	4.6%	263,257,045
Recreational	61	.3%	.1%	6,036,825
Agricultural	5294	26.5%	47.4%	2,569,519,205
Special Value	98	.5%	.3%	18,538,695
TOTAL	19987			5,420,159,586

Agricultural land-taxable acres 389,150

New Property: For assessment year 2021 an estimated 400 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

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

Current Assessment Procedures for Real Property:

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

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

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

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

Level of Value, Quality, and Uniformity for assessment year 2021:

Property Class	Median	COD	PRD
Residential	96	13.53	101.58
Commercial	97	21.65	94.97
Agricultural Land	72	16.10	103.87

Assessment Actions Planned for Assessment Year 2022:

Residential

Sales review of all Neighborhoods and Pickup work. Review L, E & H

Commercial

Sales review of Commercial and Industrial. Pickup work.

Agricultural

Sales review on land sales & Pickup work.

Assessment Actions Planned for Assessment Year 2023:

Residential

Sales Review of all neighborhoods and pickup work. Review Neighborhoods B, D, & B-1

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 2024:

Residential

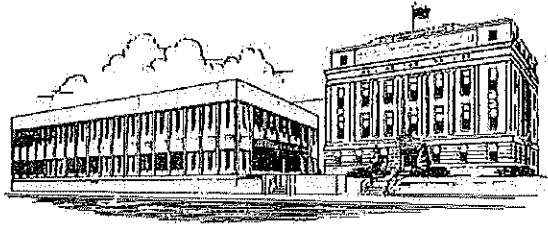
Sales review of all neighborhoods & pickup work. Review Neighborhoods K-F. Pickup work

Commercial

Sales Review & Pickup work.

Agricultural

Pick up work & Sales review of land sales



THOMAS M PLACZEK
PLATTE COUNTY ASSESSOR
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PHONE (402) 563-4902 - FAX (402) 562-6965

March 7, 2022

2022

Methodology for Special Valuation

PLATTE COUNTY

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

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

Sales along the rivers have indicated that grass and tree cover are selling for approximately \$4000-\$5000 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