

NEBRASKA

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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PLATTE COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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: Kari Urkoski, Platte County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

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

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

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

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

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

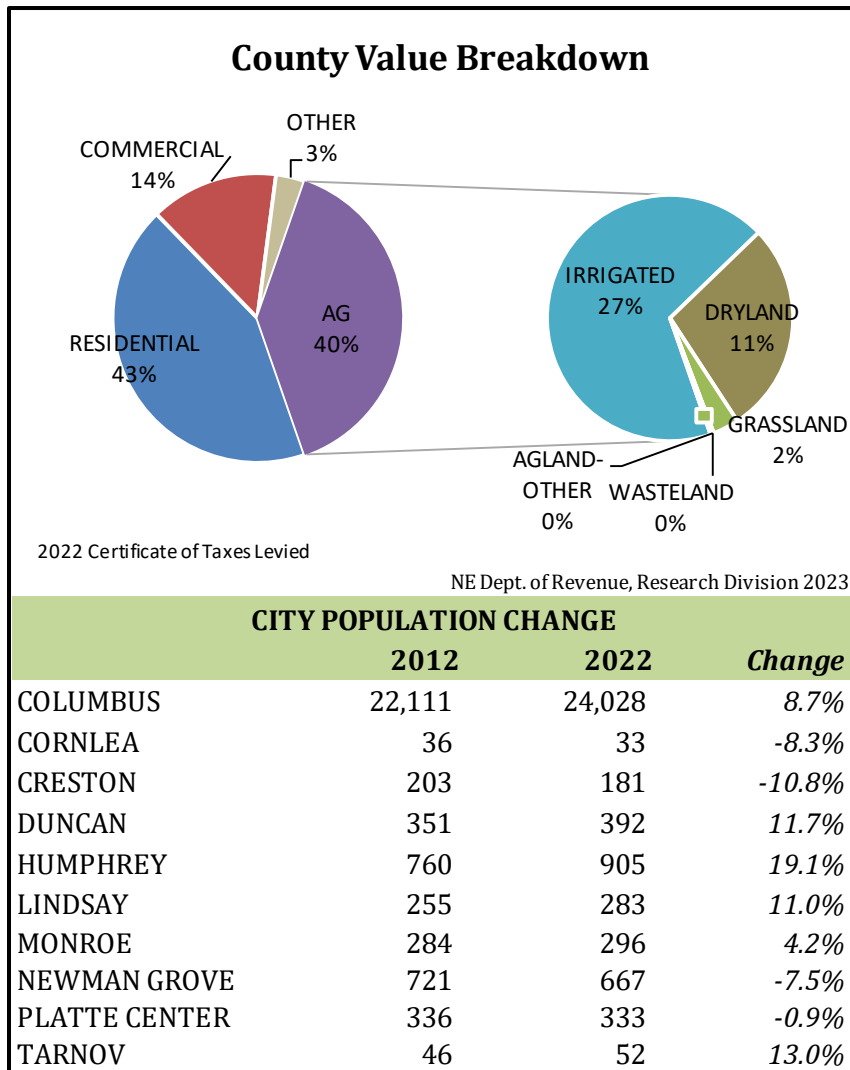
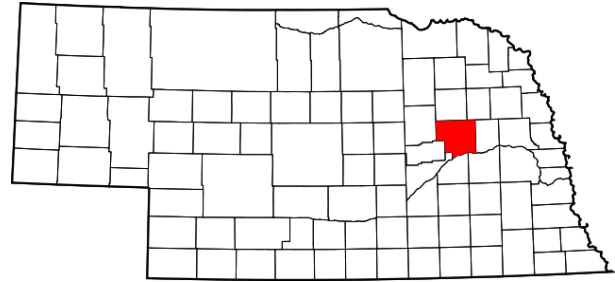
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 674 square miles, Platte County has 34,241 residents, per the Census Bureau Quick Facts for 2021, a slight population decline over the 2020 U.S. Census. Reports indicate that 74% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$191,620 (2022 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 1,026 employer establishments with total employment of 16,013, for a 5% decrease in employment from 2019.



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

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

2023 Residential Correlation for Platte County

Assessment Actions

The assessment actions in Platte County included implementing 2022 costing to all valuation groups with the exception of Valuation Group 19. The percentage of increase to each valuation group ranged from 5% to 25%.

The physical inspection and review cycle along with updated photos included Valuation Groups 3, 7, 8 and 9.

All pick-up work was timely completed and added to the assessment roll.

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.

All sales are considered arm's-length transactions unless there is something questionable about the transfer. The county assessor will then contact the buyer or seller with questions concerning the transaction to determine if it is an arm's-length transaction. The percent of sales qualified continues to be above the state average range. A review of the Platte County Assessor's 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 2020, Valuation Group 13 ranges from 2012-2018 and will be reviewed in 2024. The rest of the valuation groups were reviewed between 2016 and 2021. The costing dates for the residential class is 2022 for all valuation groups except Valuation Group 19 and the rural which is 2020.

The physical inspection and review of Valuation Groups 3, 7, 8, and 9 were completed in 2022. The Platte County Assessor has an established six-year inspection and review cycle and is completing the process timely.

A written valuation methodology is on file.

2023 Residential Correlation for Platte County

Description of Analysis

The residential parcels are divided into 15 valuation groups. Twelve of the groups are within the boundary of Columbus and the remainder are county assessor locations outside the city of Columbus.

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 statistical sample for the residential class of property includes 1,143 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. Valuation Group 13 which is defined as the small villages in Platte County, has qualitative measures outside the acceptable range. Further examination of this valuation group indicated that low dollar sales are impacting the COD and PRD. There are five sales under \$15,000, removal of these sales would bring the COD and PRD within the acceptable range. A substat of Valuation Group 13 can be found in the appendix of this report.

2023 Residential Correlation for Platte County

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and the sample reflect the stated assessment actions.

Equalization and Quality of Assessment

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 ranges, 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	183	93.58	96.82	94.51	14.61	102.44
2	55	93.85	91.96	89.68	13.38	102.54
3	57	93.51	95.94	96.32	11.75	99.61
4	48	99.22	98.39	98.61	10.92	99.78
5	157	94.93	96.01	95.15	12.54	100.90
6	75	96.53	100.09	100.03	14.44	100.06
7	80	94.75	95.09	94.73	10.90	100.38
8	79	96.64	98.79	98.65	08.53	100.14
9	73	96.39	97.86	97.12	09.09	100.76
10	25	95.22	95.65	97.08	14.71	98.53
11	49	98.56	99.72	99.46	08.96	100.26
12	144	95.29	103.39	98.23	18.98	105.25
13	55	96.83	109.20	97.68	26.05	111.79
15	36	97.20	92.37	92.47	19.00	99.89
19	26	91.85	92.46	87.40	19.99	105.79
23	1	316.05	316.05	316.05	00.00	100.00
<u> </u> ALL <u> </u>	<u>1,143</u>	95.37	98.27	95.85	14.32	102.52

Level of Value

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

2023 Commercial Correlation for Platte County

Assessment Actions

A reappraisal was completed for Valuation Groups 1 and 2 and the village of Lindsay for the 2023 assessment year. The reappraisal also included the industrial parcels. All parcels were physically inspected and reviewed in these defined areas. While the costing was updated to 2022 for these commercial parcels it should be noted that the Platte County Appraiser utilizes the income approach for the commercial class. A lot study was completed in Columbus on the 23rd street corridor.

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.

All sales are considered arm's-length transactions unless there is something questionable about the transfer. The county assessor will then contact the buyer or seller with questions concerning the transaction to determine if it is an arm's-length transaction. The 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 inspection and review of the commercial class. The county appraiser completed a physical inspection and reappraised Valuation Groups 1 and 2 for 2023. The County Appraiser confirmed that the commercial class of property is valued by the income approach and the depreciation schedule is not significant in the valuation process.

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 the downtown city of Columbus. For the 2023 assessment year lot values were increased on the 23rd street corridor. Lot values in the remainder of the county are dated 2018. Cost tables are dated 2022 in Valuation Group 1 and 2 and 2017 for Valuation Group 3.

2023 Commercial Correlation for Platte County

Description of Analysis

The commercial parcels are analyzed utilizing three valuation groups that are defined as 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 statistical sample for the commercial class includes 111 qualified sales, all valuation groups are represented. The measures of central tendency as well as the qualitative statistics are all within the acceptable range.

The 2023 County Abstract of Assessment for the Real Property Form 45, Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates a 6% increase in value excluding growth and is supportive of the assessment actions of the Platte County Assessor.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales and the assessment practices suggest that the assessments within the county are valued within the acceptable ranges and are therefore equalized. The quality of assessment of the commercial property in Platte County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	87	97.60	100.06	96.80	11.14	103.37
2	6	96.47	96.74	96.14	02.40	100.62
3	18	95.24	97.81	91.22	19.60	107.22
___ALL___	111	97.16	99.52	96.44	12.03	103.19

Level of Value

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

2023 Agricultural Correlation for Platte County

Assessment Actions

A sales analysis was conducted. Grassland values were increased 13% in Market Area 3 and in Market Area 6, dryland was increased 13% and grassland was increased 10%.

The county assessor reported that other than the pick-up work, no changes were implemented on the agricultural improved parcels.

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.

All sales are considered arm's-length transactions unless there is something questionable about the transfer. The county assessor will then 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 qualified and there is no apparent bias in the qualification of the sales. All sales were made available for the measurement of agricultural 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.

Non-agricultural influence is described in the county as recreational influence in the area between the Platte and Loup rivers and special value applications are on file for this area.

Rural properties were last 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.

Description of Analysis

The statistical sample for the agricultural class includes 81 sales. The median is within the acceptable range, and the COD supports the use of the median as an indicator of the level of value. There are ten sales in Market Area 3 and 71 sales in Market Area 6. Market Area 6 has achieved an overall median of 74% and each MLU with sufficient sales is within the acceptable range.

Market Area 3 indicates an overall median of 63%. The ten sales are dispersed among all the 80% Majority Land Use (MLU) categories. The county assessor increased the grassland the same percentage as Market Area 1. The sample has 10 sales and six of them have a majority use of

2023 Agricultural Correlation for Platte County

80% or greater. The removal of one irrigated moves the median ratio eight percentage points, suggesting that the sample is not reliable for measurement purposes. Comparison of the Average Acre Value for the three land uses indicates that the values assigned by the Platte County Assessor are in the middle of the array, and are therefore, assessed within an acceptable range.

A comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 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

Agricultural dwellings and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural improvements are believed to be equalized and assessed at the statutory level. Agricultural land values are equalized and meet generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	28	72.07	76.78	70.81	17.59	108.43
3	3	66.09	71.38	68.20	13.00	104.66
6	25	73.01	77.43	71.07	17.66	108.95
<u> Dry </u>						
County	24	75.53	75.08	72.74	13.72	103.22
3	1	98.78	98.78	98.78	00.00	100.00
6	23	75.07	74.05	72.47	13.03	102.18
<u> Grass </u>						
County	6	62.52	64.13	51.48	29.35	124.57
3	3	62.28	60.68	60.74	03.08	99.90
6	3	81.87	67.58	40.29	34.51	167.73
<u> ALL </u>	81	73.53	76.63	72.12	19.96	106.25

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Platte County is 74%.

Special Value

A review of agricultural land values in Platte County in area that have non-agricultural influences indicates that the assessed values used are 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 74%

2023 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	74	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2023 Commission Summary for Platte County

Residential Real Property - Current

Number of Sales	1143	Median	95.37
Total Sales Price	\$273,776,239	Mean	98.27
Total Adj. Sales Price	\$273,776,239	Wgt. Mean	95.85
Total Assessed Value	\$262,402,190	Average Assessed Value of the Base	\$185,798
Avg. Adj. Sales Price	\$239,524	Avg. Assessed Value	\$229,573

Confidence Interval - Current

95% Median C.I	94.65 to 96.09
95% Wgt. Mean C.I	94.75 to 96.94
95% Mean C.I	96.93 to 99.61
% of Value of the Class of all Real Property Value in the County	40.95
% of Records Sold in the Study Period	8.60
% of Value Sold in the Study Period	10.62

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	1,109	95	94.78
2021	984	96	95.67
2020	959	94	94.47
2019	977	96	96.13

2023 Commission Summary for Platte County

Commercial Real Property - Current

Number of Sales	111	Median	97.16
Total Sales Price	\$55,663,787	Mean	99.52
Total Adj. Sales Price	\$55,663,787	Wgt. Mean	96.44
Total Assessed Value	\$53,681,150	Average Assessed Value of the Base	\$570,462
Avg. Adj. Sales Price	\$501,476	Avg. Assessed Value	\$483,614

Confidence Interval - Current

95% Median C.I	95.58 to 99.24
95% Wgt. Mean C.I	87.81 to 105.07
95% Mean C.I	96.06 to 102.98
% of Value of the Class of all Real Property Value in the County	14.34
% of Records Sold in the Study Period	7.32
% of Value Sold in the Study Period	6.20

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	89	97	97.16
2021	86	97	97.28
2020	90	98	97.65
2019	84	97	97.32

**71 Platte
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 1,143
 Total Sales Price : 273,776,239
 Total Adj. Sales Price : 273,776,239
 Total Assessed Value : 262,402,190
 Avg. Adj. Sales Price : 239,524
 Avg. Assessed Value : 229,573

MEDIAN : 95
 WGT. MEAN : 96
 MEAN : 98
 COD : 14.32
 PRD : 102.52

COV : 23.50
 STD : 23.09
 Avg. Abs. Dev : 13.66
 MAX Sales Ratio : 367.00
 MIN Sales Ratio : 34.65

95% Median C.I. : 94.65 to 96.09
 95% Wgt. Mean C.I. : 94.75 to 96.94
 95% Mean C.I. : 96.93 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-20 To 31-DEC-20	157	104.33	109.07	105.91	14.13	102.98	70.59	367.00	100.81 to 108.45	226,687	240,095
01-JAN-21 To 31-MAR-21	88	104.17	109.70	104.84	14.59	104.64	70.40	316.05	100.93 to 106.43	207,582	217,624
01-APR-21 To 30-JUN-21	160	99.62	101.00	99.92	12.40	101.08	52.76	156.20	97.58 to 102.56	231,670	231,491
01-JUL-21 To 30-SEP-21	175	92.79	95.76	94.56	12.51	101.27	58.96	214.42	91.05 to 94.88	234,518	221,766
01-OCT-21 To 31-DEC-21	153	93.58	94.41	93.29	11.89	101.20	59.28	192.87	90.77 to 95.63	239,663	223,580
01-JAN-22 To 31-MAR-22	128	91.48	95.81	93.33	13.90	102.66	62.44	188.63	88.89 to 94.74	234,876	219,205
01-APR-22 To 30-JUN-22	142	89.49	91.63	90.35	14.40	101.42	34.65	241.75	86.62 to 92.44	271,966	245,717
01-JUL-22 To 30-SEP-22	140	91.07	92.17	89.28	14.11	103.24	44.72	183.29	88.45 to 93.97	260,425	232,507
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	580	98.99	102.92	100.55	14.11	102.36	52.76	367.00	97.54 to 100.73	227,526	228,782
01-OCT-21 To 30-SEP-22	563	91.38	93.47	91.47	13.59	102.19	34.65	241.75	90.37 to 92.75	251,885	230,389
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	576	96.04	98.99	97.12	13.38	101.93	52.76	316.05	94.93 to 97.43	230,978	224,316
<u>ALL</u>	1,143	95.37	98.27	95.85	14.32	102.52	34.65	367.00	94.65 to 96.09	239,524	229,573

**71 Platte
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

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 WGT. MEAN : 96
 MEAN : 98
 COD : 14.32
 PRD : 102.52

COV : 23.50
 STD : 23.09
 Avg. Abs. Dev : 13.66
 MAX Sales Ratio : 367.00
 MIN Sales Ratio : 34.65

95% Median C.I. : 94.65 to 96.09
 95% Wgt. Mean C.I. : 94.75 to 96.94
 95% Mean C.I. : 96.93 to 99.61

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VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	183	93.58	96.82	94.51	14.61	102.44	56.77	214.42	91.51 to 95.80	158,112	149,433
2	55	93.85	91.96	89.68	13.38	102.54	55.57	137.02	85.84 to 95.99	505,831	453,634
3	57	93.51	95.94	96.32	11.75	99.61	71.21	143.76	88.66 to 97.81	243,403	234,437
4	48	99.22	98.39	98.61	10.92	99.78	44.72	128.00	95.02 to 101.47	294,185	290,107
5	157	94.93	96.01	95.15	12.54	100.90	61.64	204.86	91.79 to 96.49	212,143	201,860
6	75	96.53	100.09	100.03	14.44	100.06	64.55	241.75	92.21 to 102.56	233,997	234,065
7	80	94.75	95.09	94.73	10.90	100.38	72.91	122.60	90.67 to 98.10	262,344	248,520
8	79	96.64	98.79	98.65	08.53	100.14	79.41	136.00	94.74 to 101.68	382,864	377,684
9	73	96.39	97.86	97.12	09.09	100.76	72.39	178.66	94.07 to 98.14	246,412	239,305
10	25	95.22	95.65	97.08	14.71	98.53	58.35	124.29	84.99 to 106.89	332,427	322,732
11	49	98.56	99.72	99.46	08.96	100.26	83.18	132.10	96.08 to 102.44	280,099	278,589
12	144	95.29	103.39	98.23	18.98	105.25	59.16	211.67	91.36 to 99.75	154,064	151,345
13	55	96.83	109.20	97.68	26.05	111.79	64.43	367.00	91.08 to 102.33	128,005	125,042
15	36	97.20	92.37	92.47	19.00	99.89	34.65	127.12	83.42 to 104.33	281,835	260,607
19	26	91.85	92.46	87.40	19.99	105.79	53.58	187.01	80.75 to 101.24	289,692	253,192
23	1	316.05	316.05	316.05	00.00	100.00	316.05	316.05	N/A	8,970	28,350
<u>ALL</u>	<u>1,143</u>	<u>95.37</u>	<u>98.27</u>	<u>95.85</u>	<u>14.32</u>	<u>102.52</u>	<u>34.65</u>	<u>367.00</u>	<u>94.65 to 96.09</u>	<u>239,524</u>	<u>229,573</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,143	95.37	98.27	95.85	14.32	102.52	34.65	367.00	94.65 to 96.09	239,524	229,573
06											
07											
<u>ALL</u>	<u>1,143</u>	<u>95.37</u>	<u>98.27</u>	<u>95.85</u>	<u>14.32</u>	<u>102.52</u>	<u>34.65</u>	<u>367.00</u>	<u>94.65 to 96.09</u>	<u>239,524</u>	<u>229,573</u>

**71 Platte
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

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 Total Assessed Value : 262,402,190
 Avg. Adj. Sales Price : 239,524
 Avg. Assessed Value : 229,573

MEDIAN : 95
 WGT. MEAN : 96
 MEAN : 98
 COD : 14.32
 PRD : 102.52

COV : 23.50
 STD : 23.09
 Avg. Abs. Dev : 13.66
 MAX Sales Ratio : 367.00
 MIN Sales Ratio : 34.65

95% Median C.I. : 94.65 to 96.09
 95% Wgt. Mean C.I. : 94.75 to 96.94
 95% Mean C.I. : 96.93 to 99.61

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	1	367.00	367.00	367.00	00.00	100.00	367.00	367.00	N/A	2,000	7,340
Less Than 15,000	6	212.32	213.51	187.88	54.14	113.64	68.00	367.00	68.00 to 367.00	6,578	12,359
Less Than 30,000	10	155.48	189.72	163.95	56.58	115.72	68.00	367.00	95.00 to 316.05	12,347	20,243
Ranges Excl. Low \$											
Greater Than 4,999	1,142	95.33	98.03	95.84	14.10	102.29	34.65	316.05	94.65 to 96.08	239,732	229,768
Greater Than 14,999	1,137	95.24	97.66	95.83	13.71	101.91	34.65	241.75	94.63 to 96.08	240,754	230,719
Greater Than 29,999	1,133	95.23	97.46	95.81	13.55	101.72	34.65	241.75	94.51 to 96.04	241,529	231,421
Incremental Ranges											
0 TO 4,999	1	367.00	367.00	367.00	00.00	100.00	367.00	367.00	N/A	2,000	7,340
5,000 TO 14,999	5	122.33	182.81	178.32	72.75	102.52	68.00	316.05	N/A	7,494	13,363
15,000 TO 29,999	4	153.35	154.03	152.70	30.97	100.87	95.00	214.42	N/A	21,000	32,068
30,000 TO 59,999	19	130.15	136.59	139.82	28.45	97.69	61.76	192.42	100.24 to 182.03	46,673	65,260
60,000 TO 99,999	44	110.73	118.62	119.39	23.98	99.36	44.72	211.67	103.06 to 123.89	79,905	95,397
100,000 TO 149,999	151	99.00	102.51	101.88	16.55	100.62	65.54	178.66	94.23 to 102.14	128,314	130,725
150,000 TO 249,999	507	92.42	93.21	93.22	11.29	99.99	56.77	143.85	90.84 to 93.93	196,451	183,133
250,000 TO 499,999	371	96.17	97.16	96.91	11.09	100.26	34.65	241.75	95.20 to 97.61	332,793	322,497
500,000 TO 999,999	37	95.77	94.78	94.47	11.05	100.33	65.47	136.85	91.38 to 100.99	589,001	556,402
1,000,000 +	4	77.65	79.69	78.59	17.41	101.40	55.57	107.89	N/A	1,253,750	985,351
ALL	1,143	95.37	98.27	95.85	14.32	102.52	34.65	367.00	94.65 to 96.09	239,524	229,573

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	56	Median :	97	COV :	51.37	95% Median C.I. :	91.72 to 102.33
Total Sales Price :	7,049,270	Wgt. Mean :	98	STD :	57.99	95% Wgt. Mean C.I. :	92.25 to 103.67
Total Adj. Sales Price :	7,049,270	Mean :	113	Avg. Abs. Dev :	28.68	95% Mean C.I. :	97.70 to 128.08
Total Assessed Value :	6,905,650						
Avg. Adj. Sales Price :	125,880	COD :	29.54	MAX Sales Ratio :	367.00		
Avg. Assessed Value :	123,315	PRD :	115.24	MIN Sales Ratio :	64.43		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	9	116.11	169.50	116.24	59.78	145.82	74.41	367.00	101.37 to 302.30	114,111	132,641
01/01/2021 To 03/31/2021	4	128.28	160.75	112.60	55.09	142.76	70.40	316.05	N/A	79,118	89,090
04/01/2021 To 06/30/2021	6	106.03	108.15	104.50	11.42	103.49	92.29	125.40	92.29 to 125.40	70,667	73,843
07/01/2021 To 09/30/2021	10	93.41	100.33	94.14	12.56	106.58	81.48	146.11	87.07 to 123.89	162,350	152,843
10/01/2021 To 12/31/2021	3	90.73	88.45	87.87	13.91	100.66	68.38	106.23	N/A	75,000	65,902
01/01/2022 To 03/31/2022	4	91.00	110.08	102.11	29.70	107.81	82.15	176.16	N/A	120,825	123,369
04/01/2022 To 06/30/2022	7	90.57	89.83	91.67	15.34	97.99	64.43	115.16	64.43 to 115.16	130,571	119,698
07/01/2022 To 09/30/2022	13	91.72	89.74	91.11	10.11	98.50	67.70	111.70	82.35 to 101.68	156,615	142,690
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	29	106.11	131.75	103.85	38.33	126.87	70.40	367.00	94.30 to 123.89	116,930	121,435
10/01/2021 To 09/30/2022	27	90.73	92.63	92.50	14.89	100.14	64.43	176.16	82.35 to 100.24	135,493	125,334
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	23	97.35	111.33	97.55	24.62	114.13	68.38	316.05	91.08 to 113.05	112,564	109,807

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
13	56	97.09	112.89	97.96	29.54	115.24	64.43	367.00	91.72 to 102.33	125,880	123,315

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	56	Median :	97	COV :	51.37	95% Median C.I. :	91.72 to 102.33
Total Sales Price :	7,049,270	Wgt. Mean :	98	STD :	57.99	95% Wgt. Mean C.I. :	92.25 to 103.67
Total Adj. Sales Price :	7,049,270	Mean :	113	Avg. Abs. Dev :	28.68	95% Mean C.I. :	97.70 to 128.08
Total Assessed Value :	6,905,650						
Avg. Adj. Sales Price :	125,880	COD :	29.54	MAX Sales Ratio :	367.00		
Avg. Assessed Value :	123,315	PRD :	115.24	MIN Sales Ratio :	64.43		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	56	97.09	112.89	97.96	29.54	115.24	64.43	367.00	91.72 to 102.33	125,880	123,315
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	1	367.00	367.00	367.00		100.00	367.00	367.00	N/A	2,000	7,340
Less Than 15,000	5	302.30	235.14	219.76	32.60	107.00	68.00	367.00	N/A	5,694	12,513
Less Than 30,000	6	212.32	211.78	168.28	54.95	125.85	68.00	367.00	68.00 to 367.00	8,078	13,594
__ Ranges Excl. Low \$ __											
Greater Than 4,999	55	96.83	108.27	97.89	25.09	110.60	64.43	316.05	91.08 to 102.33	128,132	125,424
Greater Than 15,000	51	95.00	100.90	97.47	17.65	103.52	64.43	205.84	91.08 to 101.37	137,663	134,178
Greater Than 30,000	50	95.57	101.02	97.48	17.90	103.63	64.43	205.84	90.83 to 101.68	140,016	136,482
__ Incremental Ranges __											
0 TO 4,999	1	367.00	367.00	367.00		100.00	367.00	367.00	N/A	2,000	7,340
5,000 TO 14,999	4	212.32	202.17	208.63	50.40	96.90	68.00	316.05	N/A	6,618	13,806
15,000 TO 29,999	1	95.00	95.00	95.00		100.00	95.00	95.00	N/A	20,000	19,000
30,000 TO 59,999	4	96.38	97.39	97.01	06.07	100.39	90.57	106.23	N/A	47,000	45,594
60,000 TO 99,999	13	113.05	118.81	118.43	24.19	100.32	68.38	205.84	91.08 to 146.11	71,769	84,998
100,000 TO 149,999	11	90.73	93.91	93.48	13.38	100.46	70.40	146.79	74.41 to 101.68	118,955	111,204
150,000 TO 249,999	18	95.83	95.27	95.29	14.81	99.98	64.43	141.92	82.35 to 106.11	184,711	176,009
250,000 TO 499,999	4	92.40	92.32	91.88	06.67	100.48	81.48	102.98	N/A	311,625	286,331
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	13	Total	Increase	0%

What IF

**71 Platte
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 111
 Total Sales Price : 55,663,787
 Total Adj. Sales Price : 55,663,787
 Total Assessed Value : 53,681,150
 Avg. Adj. Sales Price : 501,476
 Avg. Assessed Value : 483,614

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 100
 COD : 12.03
 PRD : 103.19

COV : 18.69
 STD : 18.60
 Avg. Abs. Dev : 11.69
 MAX Sales Ratio : 165.22
 MIN Sales Ratio : 42.75

95% Median C.I. : 95.58 to 99.24
 95% Wgt. Mean C.I. : 87.81 to 105.07
 95% Mean C.I. : 96.06 to 102.98

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	9	106.88	108.86	123.55	09.23	88.11	93.50	147.90	95.56 to 112.06	750,695	927,492
01-JAN-20 To 31-MAR-20	8	104.81	112.49	106.71	12.60	105.42	95.00	150.88	95.00 to 150.88	155,125	165,539
01-APR-20 To 30-JUN-20	6	107.65	115.01	101.64	15.34	113.15	91.10	165.22	91.10 to 165.22	474,000	481,790
01-JUL-20 To 30-SEP-20	4	109.34	108.68	95.74	16.74	113.52	85.45	130.61	N/A	610,018	584,001
01-OCT-20 To 31-DEC-20	6	102.02	105.09	106.44	15.35	98.73	75.14	147.92	75.14 to 147.92	566,483	602,992
01-JAN-21 To 31-MAR-21	11	100.00	96.78	93.60	08.51	103.40	79.17	118.53	80.16 to 105.88	289,636	271,110
01-APR-21 To 30-JUN-21	8	94.58	96.39	94.94	16.59	101.53	67.03	124.99	67.03 to 124.99	205,044	194,668
01-JUL-21 To 30-SEP-21	5	100.20	94.17	92.23	06.58	102.10	76.34	101.25	N/A	188,288	173,660
01-OCT-21 To 31-DEC-21	16	95.42	96.44	94.64	10.58	101.90	48.72	139.75	90.57 to 99.00	433,738	410,507
01-JAN-22 To 31-MAR-22	11	97.68	99.52	96.90	05.64	102.70	84.27	111.96	94.17 to 111.92	665,189	644,543
01-APR-22 To 30-JUN-22	17	96.19	94.27	85.46	10.11	110.31	57.40	142.60	91.61 to 99.24	629,052	537,581
01-JUL-22 To 30-SEP-22	10	94.26	86.45	84.21	10.43	102.66	42.75	98.44	61.42 to 96.52	826,500	695,989
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	27	106.38	111.28	112.18	12.78	99.20	85.45	165.22	99.96 to 118.50	491,901	551,796
01-OCT-20 To 30-SEP-21	30	98.58	97.90	98.46	12.05	99.43	67.03	147.92	92.52 to 101.25	305,556	300,860
01-OCT-21 To 30-SEP-22	54	96.17	94.54	89.59	09.56	105.53	42.75	142.60	94.68 to 97.16	615,107	551,053
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	24	105.41	110.64	102.47	14.70	107.97	75.14	165.22	97.16 to 118.89	413,499	423,709
01-JAN-21 To 31-DEC-21	40	95.50	96.24	94.24	11.11	102.12	48.72	139.75	92.93 to 100.11	317,690	299,399
<u>ALL</u>	111	97.16	99.52	96.44	12.03	103.19	42.75	165.22	95.58 to 99.24	501,476	483,614

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	87	97.60	100.06	96.80	11.14	103.37	42.75	150.88	95.58 to 100.00	539,534	522,283
2	6	96.47	96.74	96.14	02.40	100.62	92.93	103.23	92.93 to 103.23	964,167	926,908
3	18	95.24	97.81	91.22	19.60	107.22	48.72	165.22	80.16 to 103.91	163,297	148,951
<u>ALL</u>	111	97.16	99.52	96.44	12.03	103.19	42.75	165.22	95.58 to 99.24	501,476	483,614

**71 Platte
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 111
 Total Sales Price : 55,663,787
 Total Adj. Sales Price : 55,663,787
 Total Assessed Value : 53,681,150
 Avg. Adj. Sales Price : 501,476
 Avg. Assessed Value : 483,614

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 100
 COD : 12.03
 PRD : 103.19

COV : 18.69
 STD : 18.60
 Avg. Abs. Dev : 11.69
 MAX Sales Ratio : 165.22
 MIN Sales Ratio : 42.75

95% Median C.I. : 95.58 to 99.24
 95% Wgt. Mean C.I. : 87.81 to 105.07
 95% Mean C.I. : 96.06 to 102.98

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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	107	97.16	99.25	95.86	11.97	103.54	42.75	165.22	95.58 to 99.75	494,942	474,442
04	4	95.67	106.72	107.80	13.77	99.00	92.93	142.60	N/A	676,250	728,975
<u>ALL</u>	111	97.16	99.52	96.44	12.03	103.19	42.75	165.22	95.58 to 99.24	501,476	483,614

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	5,000	4,950
Less Than 30,000	5	99.00	115.25	119.78	26.80	96.22	75.14	165.22	N/A	17,140	20,530
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	111	97.16	99.52	96.44	12.03	103.19	42.75	165.22	95.58 to 99.24	501,476	483,614
Greater Than 14,999	110	97.16	99.52	96.44	12.12	103.19	42.75	165.22	95.58 to 99.24	505,989	487,965
Greater Than 29,999	106	96.99	98.78	96.40	11.31	102.47	42.75	150.88	95.56 to 99.24	524,322	505,458
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	5,000	4,950
15,000 TO 29,999	4	118.46	119.32	121.07	28.00	98.55	75.14	165.22	N/A	20,175	24,425
30,000 TO 59,999	9	105.88	98.89	99.21	18.64	99.68	42.75	130.61	67.03 to 124.99	48,667	48,280
60,000 TO 99,999	18	99.98	97.86	97.91	08.31	99.95	48.72	126.67	93.75 to 103.62	73,639	72,100
100,000 TO 149,999	9	106.88	108.20	107.59	13.68	100.57	79.17	150.88	93.31 to 124.88	125,706	135,246
150,000 TO 249,999	16	100.33	98.39	98.38	10.61	100.01	69.85	118.53	90.57 to 109.37	193,251	190,129
250,000 TO 499,999	22	96.36	100.64	100.58	08.16	100.06	81.58	147.92	94.34 to 102.77	364,432	366,552
500,000 TO 999,999	17	96.79	97.08	96.68	08.74	100.41	57.40	142.60	92.27 to 99.12	719,229	695,358
1,000,000 TO 1,999,999	9	94.17	94.52	94.67	04.22	99.84	85.45	107.44	90.63 to 96.52	1,325,952	1,255,223
2,000,000 TO 4,999,999	6	94.46	92.63	94.21	21.73	98.32	61.39	147.90	61.39 to 147.90	2,902,209	2,734,113
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	111	97.16	99.52	96.44	12.03	103.19	42.75	165.22	95.58 to 99.24	501,476	483,614

71 Platte
COMMERCIAL

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	118.32	118.32	118.32	00.00	100.00	118.32	118.32	N/A	240,000	283,970
304	2	99.12	99.12	99.24	00.12	99.88	99.00	99.24	N/A	177,500	176,150
306	1	124.99	124.99	124.99	00.00	100.00	124.99	124.99	N/A	57,000	71,245
313	1	147.90	147.90	147.90	00.00	100.00	147.90	147.90	N/A	3,523,255	5,210,960
319	1	95.42	95.42	95.42	00.00	100.00	95.42	95.42	N/A	2,800,000	2,671,875
334	3	95.56	95.63	94.83	01.05	100.84	94.17	97.16	N/A	716,667	679,593
343	1	85.45	85.45	85.45	00.00	100.00	85.45	85.45	N/A	1,268,571	1,084,050
344	17	97.60	95.46	89.97	12.30	106.10	42.75	124.88	91.61 to 104.44	321,343	289,124
350	4	93.24	93.52	94.52	01.21	98.94	91.61	95.97	N/A	616,500	582,729
352	14	94.77	98.13	87.72	10.26	111.87	61.39	123.36	92.19 to 111.96	772,179	677,338
353	20	100.06	101.86	98.39	08.34	103.53	76.34	139.75	96.43 to 106.38	138,690	136,462
367	1	103.23	103.23	103.23	00.00	100.00	103.23	103.23	N/A	440,000	454,225
381	1	98.44	98.44	98.44	00.00	100.00	98.44	98.44	N/A	760,000	748,125
384	1	165.22	165.22	165.22	00.00	100.00	165.22	165.22	N/A	23,000	38,000
386	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	375,000	356,250
401	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	900,000	855,000
406	8	103.86	110.87	100.84	22.51	109.95	67.03	150.88	67.03 to 150.88	611,000	616,148
407	1	107.44	107.44	107.44	00.00	100.00	107.44	107.44	N/A	1,445,000	1,552,500
412	1	93.50	93.50	93.50	00.00	100.00	93.50	93.50	N/A	2,000,000	1,870,000
413	1	104.65	104.65	104.65	00.00	100.00	104.65	104.65	N/A	793,991	830,915
419	1	100.55	100.55	100.55	00.00	100.00	100.55	100.55	N/A	163,439	164,345
426	2	102.19	102.19	99.50	07.04	102.70	95.00	109.37	N/A	273,000	271,638
442	4	95.34	84.27	89.18	13.79	94.49	48.72	97.68	N/A	122,500	109,251
444	2	98.74	98.74	97.68	01.48	101.09	97.28	100.20	N/A	464,000	453,250
447	1	80.16	80.16	80.16	00.00	100.00	80.16	80.16	N/A	160,000	128,250
458	1	106.88	106.88	106.88	00.00	100.00	106.88	106.88	N/A	400,000	427,500
470	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	55,000	53,440
471	2	99.61	99.61	96.03	04.32	103.73	95.31	103.91	N/A	381,500	366,345
476	1	75.14	75.14	75.14	00.00	100.00	75.14	75.14	N/A	17,900	13,450
490	2	107.44	107.44	102.44	21.57	104.88	84.27	130.61	N/A	51,000	52,245
494	1	142.60	142.60	142.60	00.00	100.00	142.60	142.60	N/A	750,000	1,069,495
526	1	69.85	69.85	69.85	00.00	100.00	69.85	69.85	N/A	204,000	142,500
528	10	93.97	94.53	92.05	05.14	102.69	81.58	106.88	90.63 to 100.19	494,250	454,971
531	1	61.42	61.42	61.42	00.00	100.00	61.42	61.42	N/A	2,610,000	1,603,125

**71 Platte
COMMERCIAL**

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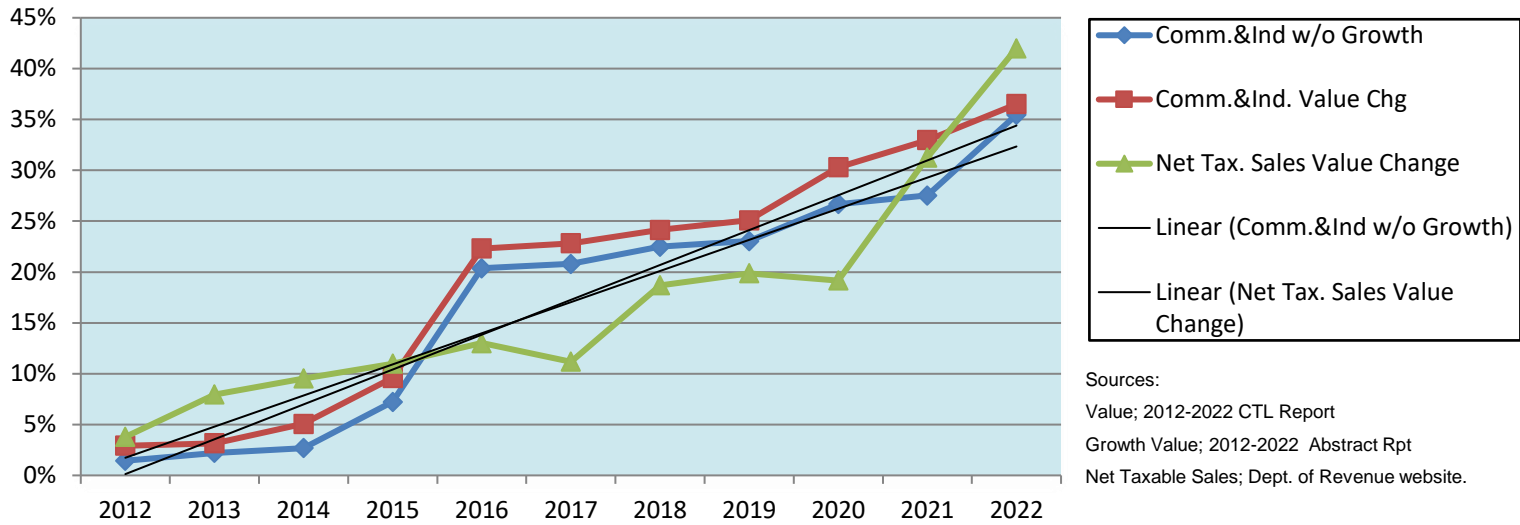
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Commercial & Industrial Value Change Vs. Net Taxable Sales Change



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%
2022	\$ 804,246,678	\$ 6,152,245	0.76%	\$ 798,094,433	1.88%	\$ 535,351,236	8.19%
Ann %chg	2.86%			Average	0.98%	3.19%	3.30%

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%
2022	35.46%	36.50%	42.00%

County Number	71
County Name	Platte

71 Platte
AGRICULTURAL LAND

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Qualified

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Number of Sales : 81
Total Sales Price : 64,198,982
Total Adj. Sales Price : 64,198,982
Total Assessed Value : 46,299,265
Avg. Adj. Sales Price : 792,580
Avg. Assessed Value : 571,596

MEDIAN : 74
WGT. MEAN : 72
MEAN : 77
COD : 19.96
PRD : 106.25

COV : 26.49
STD : 20.30
Avg. Abs. Dev : 14.68
MAX Sales Ratio : 139.29
MIN Sales Ratio : 18.06

95% Median C.I. : 69.48 to 80.63
95% Wgt. Mean C.I. : 68.44 to 75.79
95% Mean C.I. : 72.21 to 81.05

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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	10	69.13	72.82	71.89	16.85	101.29	47.10	102.09	57.00 to 90.53	871,642	626,665
01-JAN-20 To 31-MAR-20	16	88.72	97.70	89.48	18.18	109.19	73.53	139.29	81.23 to 115.54	638,027	570,919
01-APR-20 To 30-JUN-20	1	82.73	82.73	82.73	00.00	100.00	82.73	82.73	N/A	660,000	545,990
01-JUL-20 To 30-SEP-20	1	105.11	105.11	105.11	00.00	100.00	105.11	105.11	N/A	581,760	611,505
01-OCT-20 To 31-DEC-20	11	79.07	78.14	77.37	08.69	101.00	65.06	92.98	68.65 to 89.37	637,506	493,229
01-JAN-21 To 31-MAR-21	10	72.50	74.73	73.22	12.57	102.06	54.48	108.80	62.75 to 87.49	751,124	550,008
01-APR-21 To 30-JUN-21	8	80.96	80.66	76.65	15.39	105.23	62.28	98.78	62.28 to 98.78	698,112	535,073
01-JUL-21 To 30-SEP-21	1	82.46	82.46	82.46	00.00	100.00	82.46	82.46	N/A	966,000	796,545
01-OCT-21 To 31-DEC-21	11	59.94	55.96	57.51	21.24	97.30	18.06	86.91	25.89 to 67.81	1,031,387	593,174
01-JAN-22 To 31-MAR-22	3	65.85	61.81	60.79	13.73	101.68	46.23	73.34	N/A	1,004,000	610,297
01-APR-22 To 30-JUN-22	5	69.04	72.32	69.63	06.55	103.86	66.09	86.47	N/A	954,400	664,577
01-JUL-22 To 30-SEP-22	4	56.55	57.71	53.78	12.57	107.31	49.23	68.49	N/A	957,103	514,755
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	28	86.71	88.54	82.11	19.16	107.83	47.10	139.29	75.24 to 97.01	720,236	591,387
01-OCT-20 To 30-SEP-21	30	74.61	77.82	75.93	12.69	102.49	54.48	108.80	69.71 to 82.46	702,490	533,424
01-OCT-21 To 30-SEP-22	23	63.25	60.58	59.84	17.33	101.24	18.06	86.91	55.74 to 68.49	998,159	597,292
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	29	83.92	90.02	85.13	16.31	105.74	65.06	139.29	79.07 to 92.98	636,647	541,990
01-JAN-21 To 31-DEC-21	30	69.45	69.69	67.31	19.12	103.54	18.06	108.80	62.75 to 73.94	846,913	570,071
<u>ALL</u>	81	73.53	76.63	72.12	19.96	106.25	18.06	139.29	69.48 to 80.63	792,580	571,596

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	10	62.52	64.32	65.40	21.82	98.35	25.89	98.78	47.10 to 86.91	514,768	336,639
6	71	74.15	78.37	72.70	19.27	107.80	18.06	139.29	69.51 to 81.87	831,708	604,688
<u>ALL</u>	81	73.53	76.63	72.12	19.96	106.25	18.06	139.29	69.48 to 80.63	792,580	571,596

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	4	86.69	93.45	93.64	22.67	99.80	61.14	139.29	N/A	371,499	347,855
3	2	74.03	74.03	73.04	17.41	101.36	61.14	86.91	N/A	371,698	271,488
6	2	112.88	112.88	114.25	23.40	98.80	86.47	139.29	N/A	371,300	424,223
Dry											
County	22	74.61	73.58	71.03	13.15	103.59	46.23	98.78	68.49 to 81.23	816,083	579,695
3	1	98.78	98.78	98.78	00.00	100.00	98.78	98.78	N/A	202,400	199,940
6	21	74.15	72.38	70.72	12.27	102.35	46.23	90.81	68.49 to 81.10	845,306	597,779
Grass											
County	5	62.28	60.58	48.91	29.06	123.86	18.06	102.81	N/A	460,303	225,153
3	3	62.28	60.68	60.74	03.08	99.90	57.00	62.75	N/A	455,278	276,540
6	2	60.44	60.44	31.65	70.12	190.96	18.06	102.81	N/A	467,840	148,073
ALL	81	73.53	76.63	72.12	19.96	106.25	18.06	139.29	69.48 to 80.63	792,580	571,596

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	28	72.07	76.78	70.81	17.59	108.43	49.23	139.29	68.51 to 86.91	990,475	701,392
3	3	66.09	71.38	68.20	13.00	104.66	61.14	86.91	N/A	814,465	555,502
6	25	73.01	77.43	71.07	17.66	108.95	49.23	139.29	68.65 to 87.32	1,011,596	718,899
Dry											
County	24	75.53	75.08	72.74	13.72	103.22	46.23	98.78	69.04 to 82.46	813,957	592,069
3	1	98.78	98.78	98.78	00.00	100.00	98.78	98.78	N/A	202,400	199,940
6	23	75.07	74.05	72.47	13.03	102.18	46.23	97.01	69.04 to 81.23	840,546	609,118
Grass											
County	6	62.52	64.13	51.48	29.35	124.57	18.06	102.81	18.06 to 102.81	416,004	214,169
3	3	62.28	60.68	60.74	03.08	99.90	57.00	62.75	N/A	455,278	276,540
6	3	81.87	67.58	40.29	34.51	167.73	18.06	102.81	N/A	376,730	151,798
ALL	81	73.53	76.63	72.12	19.96	106.25	18.06	139.29	69.48 to 80.63	792,580	571,596

Platte County 2023 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	5,215	4,900	4,473	4,100	3,650	5,307
Butler	1	6,773	6,248	6,110	5,929	5,589	5,313	4,932	4,807	6,168
Polk	1	6,608	5,960	5,600	5,287	4,800	4,799	4,595	4,071	6,091
Merrick	1	4,900	4,600	4,300	4,100	3,900	3,800	3,600	3,150	4,239
Nance	1	4,099	4,094	3,989	3,985	3,980	3,899	3,900	3,797	3,997
Platte	6	9,088	8,500	7,758	7,500	6,900	6,498	6,000	5,400	7,253
Boone	1	5,460	5,436	5,460	5,433	4,425	5,430	5,444	5,443	5,446
Madison	1	8,025	7,644	7,153	6,792	6,375	6,175	5,045	4,225	6,147
Stanton	1	5,600	5,017	5,552	4,830	4,190	4,960	4,366	4,310	4,897
Colfax	1	6,600	6,380	6,160	5,892	5,830	5,610	5,279	4,849	5,911
Nance	2	5,300	5,300	5,300	5,250	5,250	5,250	5,200	5,200	5,264

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	5,200	5,050	4,851	4,700	4,408	4,102	3,300	2,800	4,401
Butler	1	6,500	5,900	5,649	5,550	5,300	4,800	3,750	3,625	5,198
Polk	1	5,248	4,970	3,820	3,810	3,420	3,320	3,210	3,210	4,632
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	2,315
Nance	1	2,519	2,520	2,409	2,408	2,402	2,306	2,310	2,310	2,414
Platte	6	7,467	7,000	6,376	6,324	5,875	5,299	4,375	3,325	5,996
Boone	1	4,450	4,418	4,450	4,123	3,686	4,425	4,422	4,421	4,421
Madison	1	6,823	6,635	6,164	5,851	5,517	5,240	4,098	3,150	5,783
Stanton	1	5,560	5,560	5,560	3,884	2,842	4,705	4,385	4,449	4,888
Colfax	1	6,427	6,316	6,046	5,937	5,564	5,461	5,042	4,649	5,741
Nance	2	4,375	4,345	4,320	4,320	4,265	4,235	4,180	4,180	4,284

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	1,791	1,756	1,700	675	1,550	1,384	1,396	1,327	1,663
Butler	1	2,695	2,671	2,618	2,621	2,176	2,500	n/a	2,425	2,663
Polk	1	1,600	1,595	1,590	1,585	1,580	n/a	1,510	1,500	1,591
Merrick	1	1,877	1,750	1,764	1,703	1,613	n/a	1,405	1,200	1,789
Nance	1	1,741	1,740	1,731	1,710	1,682	1,664	1,660	1,620	1,712
Platte	6	2,073	2,051	1,897	1,907	n/a	1,837	n/a	1,761	2,012
Boone	1	1,786	1,781	1,782	1,795	1,272	1,422	n/a	n/a	1,781
Madison	1	2,250	2,150	2,025	1,964	1,875	n/a	n/a	n/a	2,116
Stanton	1	2,098	2,218	1,737	2,170	1,500	n/a	n/a	1,755	1,947
Colfax	1	2,086	2,086	1,890	1,890	n/a	1,785	n/a	1,680	2,039
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	1,700	1,364	100
Butler	1	3,183	1,725	749
Polk	1	2,000	1,150	300
Merrick	1	1,572	500	550
Nance	1	1,923	1,300	267
Platte	6	2,057	1,780	100
Boone	1	2,439	714	487
Madison	1	4,129	846	150
Stanton	1	2,967	190	142
Colfax	1	4,385	1,680	150
Nance	2	2,300	1,600	264

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	63	COV :	31.37	95% Median C.I. :	47.10 to 86.91
Total Sales Price :	5,147,680	Wgt. Mean :	65	STD :	20.18	95% Wgt. Mean C.I. :	57.94 to 72.85
Total Adj. Sales Price :	5,147,680	Mean :	64	Avg. Abs. Dev :	13.64	95% Mean C.I. :	49.89 to 78.75
Total Assessed Value :	3,366,390						
Avg. Adj. Sales Price :	514,768	COD :	21.82	MAX Sales Ratio :	98.78		
Avg. Assessed Value :	336,639	PRD :	98.35	MIN Sales Ratio :	25.89		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	2	52.05	52.05	52.59	09.51	98.97	47.10	57.00	N/A	371,525	195,388
01/01/2020 To 03/31/2020	1	75.24	75.24	75.24		100.00	75.24	75.24	N/A	620,000	466,490
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	1	62.75	62.75	62.75		100.00	62.75	62.75	N/A	153,835	96,535
04/01/2021 To 06/30/2021	2	80.53	80.53	69.65	22.66	115.62	62.28	98.78	N/A	501,200	349,090
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021	2	56.40	56.40	65.54	54.10	86.05	25.89	86.91	N/A	264,198	173,168
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022	1	66.09	66.09	66.09		100.00	66.09	66.09	N/A	1,700,000	1,123,530
07/01/2022 To 09/30/2022	1	61.14	61.14	61.14		100.00	61.14	61.14	N/A	400,000	244,545
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	3	57.00	59.78	62.89	16.46	95.05	47.10	75.24	N/A	454,350	285,755
10/01/2020 To 09/30/2021	3	62.75	74.60	68.73	19.39	108.54	62.28	98.78	N/A	385,412	264,905
10/01/2021 To 09/30/2022	4	63.62	60.01	65.23	25.92	92.00	25.89	86.91	N/A	657,099	428,603
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	1	75.24	75.24	75.24		100.00	75.24	75.24	N/A	620,000	466,490
01/01/2021 To 12/31/2021	5	62.75	67.32	67.73	31.08	99.39	25.89	98.78	N/A	336,926	228,210

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	63	COV :	31.37	95% Median C.I. :	47.10 to 86.91
Total Sales Price :	5,147,680	Wgt. Mean :	65	STD :	20.18	95% Wgt. Mean C.I. :	57.94 to 72.85
Total Adj. Sales Price :	5,147,680	Mean :	64	Avg. Abs. Dev :	13.64	95% Mean C.I. :	49.89 to 78.75
Total Assessed Value :	3,366,390						
Avg. Adj. Sales Price :	514,768	COD :	21.82	MAX Sales Ratio :	98.78		
Avg. Assessed Value :	336,639	PRD :	98.35	MIN Sales Ratio :	25.89		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	10	62.52	64.32	65.40	21.82	98.35	25.89	98.78	47.10 to 86.91	514,768	336,639

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 Value
<u>Irrigated</u>											
County	2	74.03	74.03	73.04	17.41	101.36	61.14	86.91	N/A	371,698	271,488
3	2	74.03	74.03	73.04	17.41	101.36	61.14	86.91	N/A	371,698	271,488
<u>Dry</u>											
County	1	98.78	98.78	98.78		100.00	98.78	98.78	N/A	202,400	199,940
3	1	98.78	98.78	98.78		100.00	98.78	98.78	N/A	202,400	199,940
<u>Grass</u>											
County	3	62.28	60.68	60.74	03.08	99.90	57.00	62.75	N/A	455,278	276,540
3	3	62.28	60.68	60.74	03.08	99.90	57.00	62.75	N/A	455,278	276,540
<u>ALL</u>											
10/01/2019 To 09/30/2022	10	62.52	64.32	65.40	21.82	98.35	25.89	98.78	47.10 to 86.91	514,768	336,639

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 Value
<u>Irrigated</u>											
County	3	66.09	71.38	68.20	13.00	104.66	61.14	86.91	N/A	814,465	555,502
3	3	66.09	71.38	68.20	13.00	104.66	61.14	86.91	N/A	814,465	555,502
<u>Dry</u>											
County	1	98.78	98.78	98.78		100.00	98.78	98.78	N/A	202,400	199,940
3	1	98.78	98.78	98.78		100.00	98.78	98.78	N/A	202,400	199,940
<u>Grass</u>											
County	3	62.28	60.68	60.74	03.08	99.90	57.00	62.75	N/A	455,278	276,540
3	3	62.28	60.68	60.74	03.08	99.90	57.00	62.75	N/A	455,278	276,540
<u>ALL</u>											

10/01/2019 To 09/30/2022

10

62.52

64.32

65.40

21.82

98.35

25.89

98.78

47.10 to 86.91

514,768

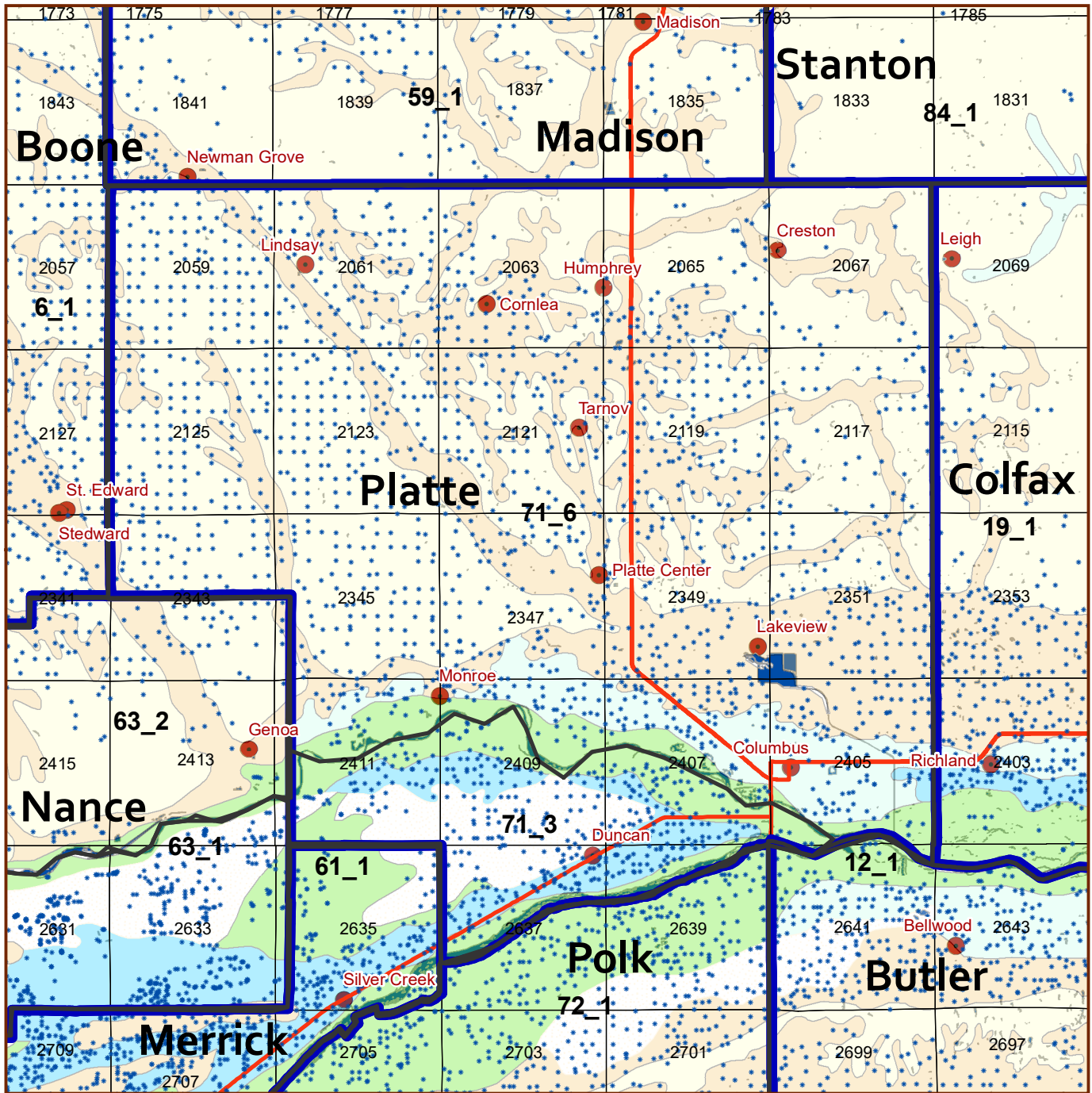
336,639

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	3	Total	Increase	0%

What IF

PLATTE COUNTY



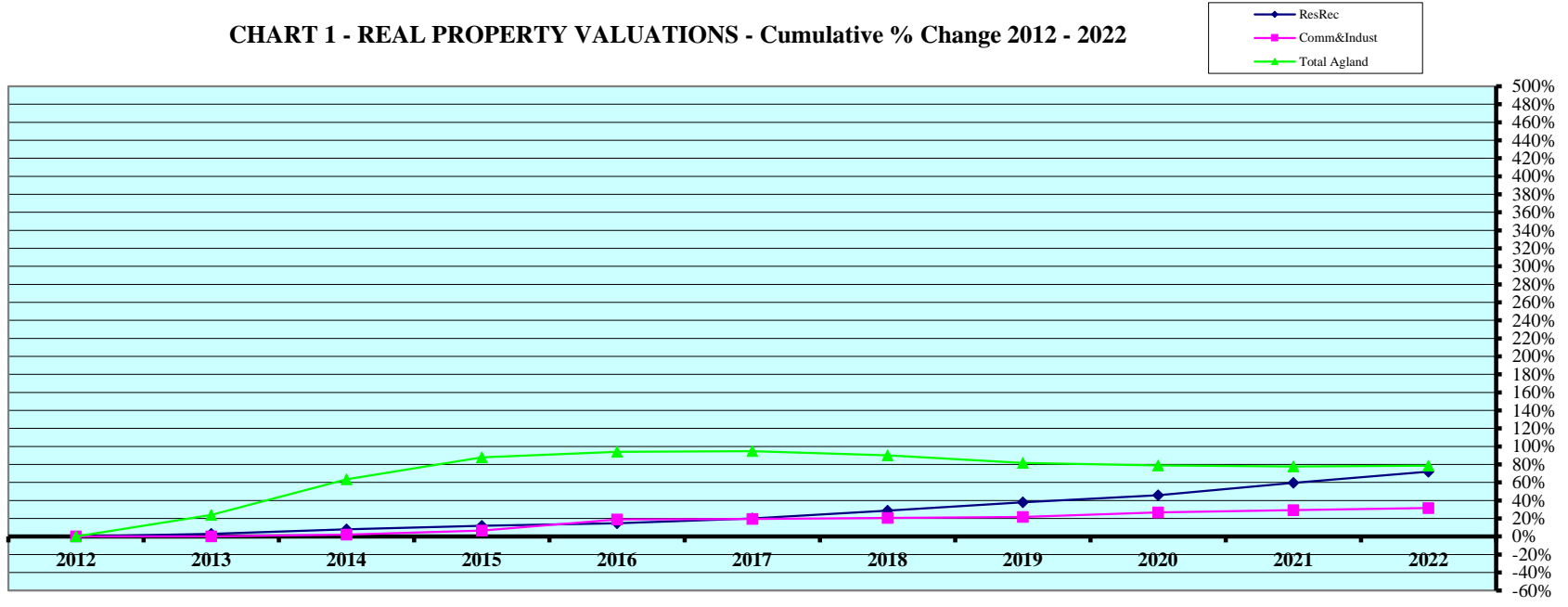
Legend

- 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 2012 - 2022



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
2012	1,268,991,982	-	-	-	606,336,730	-	-	-	1,227,622,430	-	-	-
2013	1,307,127,370	38,135,388	3.01%	3.01%	607,756,110	1,419,380	0.23%	0.23%	1,521,775,090	294,152,660	23.96%	23.96%
2014	1,370,000,922	62,873,552	4.81%	7.96%	619,037,295	11,281,185	1.86%	2.09%	2,008,208,965	486,433,875	31.96%	63.59%
2015	1,420,286,969	50,286,047	3.67%	11.92%	645,609,700	26,572,405	4.29%	6.48%	2,305,352,485	297,143,520	14.80%	87.79%
2016	1,455,511,084	35,224,115	2.48%	14.70%	720,582,270	74,972,570	11.61%	18.84%	2,383,414,785	78,062,300	3.39%	94.15%
2017	1,524,021,281	68,510,197	4.71%	20.10%	723,691,605	3,109,335	0.43%	19.35%	2,390,731,085	7,316,300	0.31%	94.74%
2018	1,632,815,143	108,793,862	7.14%	28.67%	731,363,060	7,671,455	1.06%	20.62%	2,332,097,430	-58,633,655	-2.45%	89.97%
2019	1,750,492,823	117,677,680	7.21%	37.94%	736,986,455	5,623,395	0.77%	21.55%	2,230,277,995	-101,819,435	-4.37%	81.67%
2020	1,850,671,538	100,178,715	5.72%	45.84%	767,634,650	30,648,195	4.16%	26.60%	2,194,900,330	-35,377,665	-1.59%	78.79%
2021	2,025,647,032	174,975,494	9.45%	59.63%	783,376,433	15,741,783	2.05%	29.20%	2,181,585,395	-13,314,935	-0.61%	77.71%
2022	2,182,752,471	157,105,439	7.76%	72.01%	798,103,238	14,726,805	1.88%	31.63%	2,191,854,870	10,269,475	0.47%	78.54%

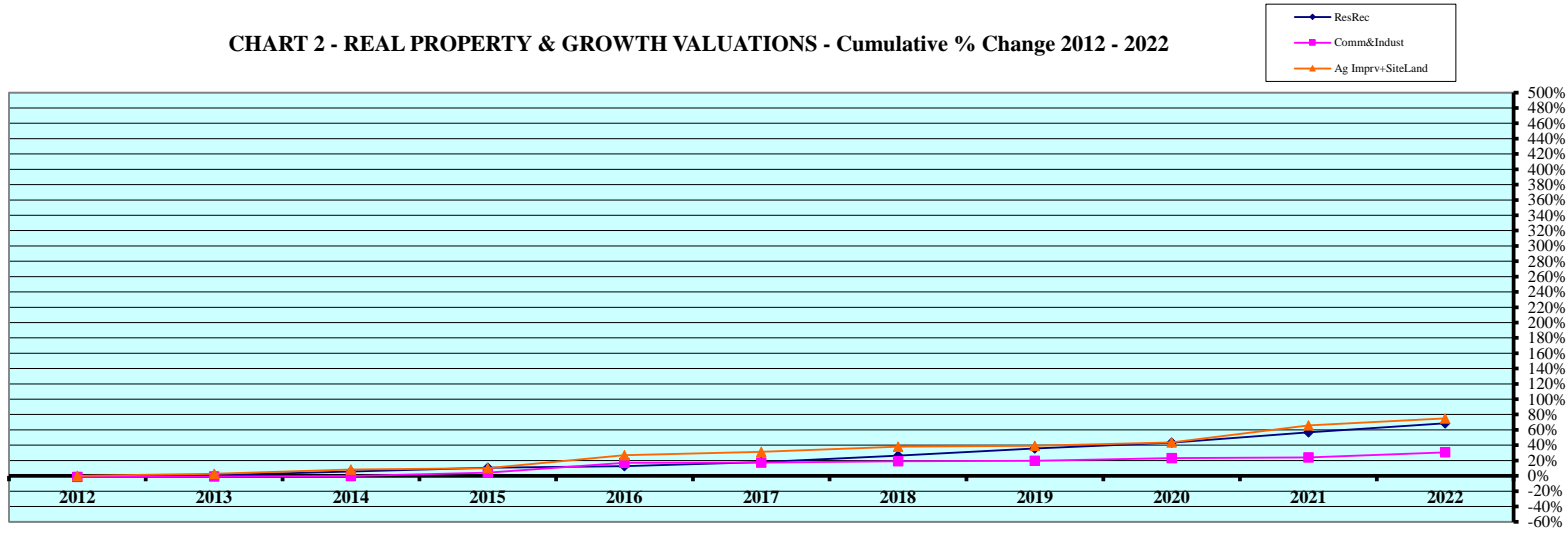
Rate Annual %chg: Residential & Recreational **5.57%** Commercial & Industrial **2.79%** Agricultural Land **5.97%**

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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2012	1,268,991,982	19,653,214	1.55%	1,249,338,768	-	-1.55%	606,336,730	8,668,865	1.43%	597,667,865	-	-1.43%	
2013	1,307,127,370	26,609,635	2.04%	1,280,517,735	0.91%	0.91%	607,756,110	5,598,820	0.92%	602,157,290	-0.69%	-0.69%	
2014	1,370,000,922	28,941,880	2.11%	1,341,059,042	2.60%	5.68%	619,037,295	14,003,690	2.26%	605,033,605	-0.45%	-0.21%	
2015	1,420,286,969	17,772,790	1.25%	1,402,514,179	2.37%	10.52%	645,609,700	13,883,380	2.15%	631,726,320	2.05%	4.19%	
2016	1,455,511,084	27,608,023	1.90%	1,427,903,061	0.54%	12.52%	720,582,270	11,376,200	1.58%	709,206,070	9.85%	16.97%	
2017	1,524,021,281	28,174,545	1.85%	1,495,846,736	2.77%	17.88%	723,691,605	11,982,455	1.66%	711,709,150	-1.23%	17.38%	
2018	1,632,815,143	29,226,333	1.79%	1,603,588,810	5.22%	26.37%	731,363,060	9,721,665	1.33%	721,641,395	-0.28%	19.02%	
2019	1,750,492,823	29,056,296	1.66%	1,721,436,527	5.43%	35.65%	736,986,455	12,110,655	1.64%	724,875,800	-0.89%	19.55%	
2020	1,850,671,538	32,617,135	1.76%	1,818,054,403	3.86%	43.27%	767,634,650	21,331,275	2.78%	746,303,375	1.26%	23.08%	
2021	2,025,647,032	34,527,015	1.70%	1,991,120,017	7.59%	56.91%	783,376,433	32,089,800	4.10%	751,286,633	-2.13%	23.91%	
2022	2,182,752,471	43,661,660	2.00%	2,139,090,811	5.60%	68.57%	798,103,238	6,152,245	0.77%	791,950,993	1.09%	30.61%	
Rate Ann%chg	5.57%			Resid & Recreat w/o growth			2.79%			C & I w/o growth			0.86%

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	Cmltv%chg w/o grwth
2012	127,190,498	94,542,957	221,733,455	8,657,725	3.90%	213,075,730	-	-
2013	137,354,821	104,935,195	242,290,016	14,451,650	5.96%	227,838,366	2.75%	2.75%
2014	137,464,601	108,450,970	245,915,571	5,684,205	2.31%	240,231,366	-0.85%	8.34%
2015	139,531,781	113,813,373	253,345,154	9,169,430	3.62%	244,175,724	-0.71%	10.12%
2016	148,038,251	144,466,983	292,505,234	10,913,825	3.73%	281,591,409	11.15%	27.00%
2017	154,120,580	150,194,325	304,314,905	13,170,180	4.33%	291,144,725	-0.47%	31.30%
2018	161,874,470	148,963,785	310,838,255	4,831,135	1.55%	306,007,120	0.56%	38.01%
2019	161,753,670	153,215,580	314,969,250	6,248,835	1.98%	308,720,415	-0.68%	39.23%
2020	178,703,340	157,329,090	336,032,430	17,911,515	5.33%	318,120,915	1.00%	43.47%
2021	202,054,510	189,499,855	391,554,365	23,923,445	6.11%	367,630,920	9.40%	65.80%
2022	215,593,525	180,593,585	396,187,110	8,233,170	2.08%	387,953,940	-0.92%	74.96%
Rate Ann%chg	5.42%	6.69%	5.98%	Ag Imprv+Site w/o growth			2.12%	

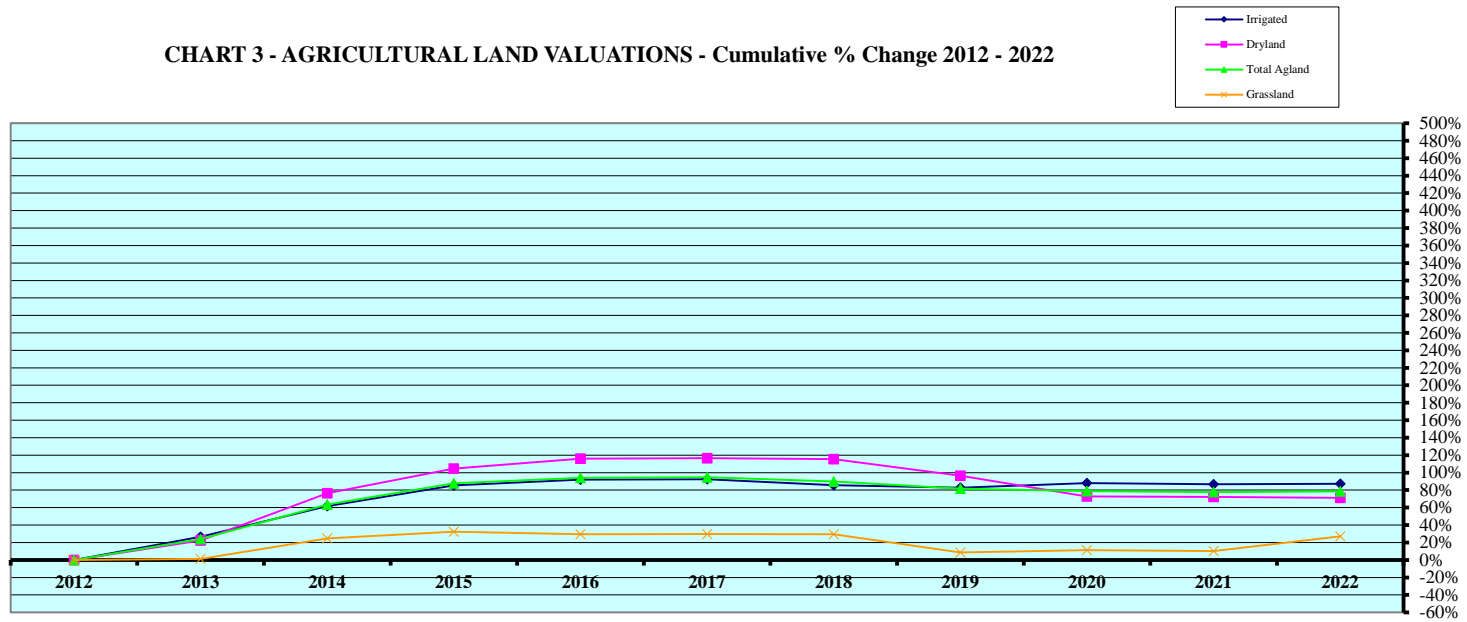
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 71
County PLATTE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	797,354,525	-	-	-	358,366,480	-	-	-	59,350,625	-	-	-
2013	1,010,310,465	212,955,940	26.71%	26.71%	438,563,030	80,196,550	22.38%	22.38%	60,085,670	735,045	1.24%	1.24%
2014	1,288,976,030	278,665,565	27.58%	61.66%	632,420,835	193,857,805	44.20%	76.47%	74,011,405	13,925,735	23.18%	24.70%
2015	1,479,097,320	190,121,290	14.75%	85.50%	733,832,500	101,411,665	16.04%	104.77%	78,576,425	4,565,020	6.17%	32.39%
2016	1,529,991,850	50,894,530	3.44%	91.88%	773,667,980	39,835,480	5.43%	115.89%	76,831,145	-1,745,280	-2.22%	29.45%
2017	1,534,311,935	4,320,085	0.28%	92.43%	776,159,155	2,491,175	0.32%	116.58%	77,027,910	196,765	0.26%	29.78%
2018	1,480,033,630	-54,278,305	-3.54%	85.62%	772,057,035	-4,102,120	-0.53%	115.44%	76,793,380	-234,530	-0.30%	29.39%
2019	1,457,889,835	-22,143,795	-1.50%	82.84%	704,281,935	-67,775,100	-8.78%	96.53%	64,422,350	-12,371,030	-16.11%	8.55%
2020	1,499,606,775	41,716,940	2.86%	88.07%	619,140,410	-85,141,525	-12.09%	72.77%	66,120,565	1,698,215	2.64%	11.41%
2021	1,489,388,535	-10,218,240	-0.68%	86.79%	616,687,885	-2,452,525	-0.40%	72.08%	65,490,265	-630,300	-0.95%	10.34%
2022	1,492,801,230	3,412,695	0.23%	87.22%	613,629,120	-3,058,765	-0.50%	71.23%	75,435,175	9,944,910	15.19%	27.10%

Rate Ann.%chg: Irrigated **6.47%** Dryland **5.53%** Grassland **2.43%**

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
2012	257,050	-	-	-	12,293,750	-	-	-	1,227,622,430	-	-	-
2013	255,905	-1,145	-0.45%	-0.45%	12,560,020	266,270	2.17%	2.17%	1,521,775,090	294,152,660	23.96%	23.96%
2014	257,350	1,445	0.56%	0.12%	12,543,345	-16,675	-0.13%	2.03%	2,008,208,965	486,433,875	31.96%	63.59%
2015	260,115	2,765	1.07%	1.19%	13,586,125	1,042,780	8.31%	10.51%	2,305,352,485	297,143,520	14.80%	87.79%
2016	40,450	-219,665	-84.45%	-84.26%	2,883,360	-10,702,765	-78.78%	-76.55%	2,383,414,785	78,062,300	3.39%	94.15%
2017	284,810	244,360	604.10%	10.80%	2,947,275	63,915	2.22%	-76.03%	2,390,731,085	7,316,300	0.31%	94.74%
2018	289,640	4,830	1.70%	12.68%	2,923,745	-23,530	-0.80%	-76.22%	2,332,097,430	-58,633,655	-2.45%	89.97%
2019	769,905	480,265	165.81%	199.52%	2,913,970	-9,775	-0.33%	-76.30%	2,230,277,995	-101,819,435	-4.37%	81.67%
2020	705,780	-64,125	-8.33%	174.57%	9,326,800	6,412,830	220.07%	-24.13%	2,194,900,330	-35,377,665	-1.59%	78.79%
2021	703,975	-1,805	-0.26%	173.87%	9,314,735	-12,065	-0.13%	-24.23%	2,181,585,395	-13,314,935	-0.61%	77.71%
2022	686,300	-17,675	-2.51%	166.99%	9,303,045	-11,690	-0.13%	-24.33%	2,191,854,870	10,269,475	0.47%	78.54%

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

Rate Ann.%chg: Total Agric Land **5.97%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	799,080,475	209,822	3,808			358,406,150	125,592	2,854			58,559,795	49,411	1,185		
2013	1,010,500,885	212,372	4,758	24.94%	24.94%	438,175,810	122,848	3,567	24.99%	24.99%	60,361,005	49,318	1,224	3.27%	3.27%
2014	1,286,481,970	214,872	5,987	25.83%	57.21%	634,700,370	120,988	5,246	47.08%	83.83%	73,645,680	48,650	1,514	23.68%	27.73%
2015	1,479,652,135	215,930	6,852	14.45%	79.93%	734,378,210	119,978	6,121	16.68%	114.49%	78,228,015	48,458	1,614	6.64%	36.21%
2016	1,529,181,700	213,546	7,161	4.50%	88.03%	774,732,080	121,566	6,373	4.12%	123.32%	76,802,945	48,839	1,573	-2.59%	32.69%
2017	1,534,760,420	213,283	7,196	0.49%	88.95%	776,594,610	121,314	6,402	0.45%	124.32%	76,998,235	49,098	1,568	-0.28%	32.32%
2018	1,480,379,190	213,530	6,933	-3.65%	82.04%	772,444,085	120,659	6,402	0.01%	124.33%	76,729,330	49,321	1,556	-0.80%	31.27%
2019	1,469,967,955	213,444	6,887	-0.66%	80.84%	707,520,070	120,274	5,883	-8.11%	106.14%	67,726,850	49,487	1,369	-12.03%	15.48%
2020	1,500,360,815	213,135	7,039	2.22%	84.84%	619,663,950	119,152	5,201	-11.59%	82.24%	65,816,535	46,481	1,416	3.46%	19.48%
2021	1,489,240,750	213,107	6,988	-0.73%	83.50%	617,138,665	118,786	5,195	-0.10%	82.06%	65,533,185	46,471	1,410	-0.41%	18.99%
2022	1,490,957,855	213,358	6,988	0.00%	83.49%	614,912,565	118,389	5,194	-0.03%	82.01%	75,488,395	46,299	1,630	15.62%	37.57%

Rate Annual %chg Average Value/Acre: 6.26%

6.17%

3.24%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	254,350	2,543	100			2,930,025	3,434	853			1,219,230,795	390,803	3,120		
2013	255,655	2,557	100	-0.01%	-0.01%	2,936,275	3,438	854	0.10%	0.10%	1,512,229,630	390,532	3,872	24.12%	24.12%
2014	254,990	2,550	100	0.00%	-0.02%	3,001,810	3,493	859	0.61%	0.72%	1,998,084,820	390,554	5,116	32.12%	63.99%
2015	257,605	2,576	100	0.01%	-0.01%	2,989,745	3,463	863	0.46%	1.18%	2,295,505,710	390,405	5,880	14.93%	88.47%
2016	274,645	2,746	100	0.01%	0.00%	2,887,835	3,370	857	-0.74%	0.43%	2,383,879,205	390,068	6,111	3.94%	95.89%
2017	284,830	2,848	100	-0.01%	-0.01%	2,955,125	3,474	851	-0.74%	-0.31%	2,391,593,220	390,018	6,132	0.34%	96.55%
2018	289,680	2,897	100	-0.01%	-0.02%	2,927,820	3,469	844	-0.78%	-1.09%	2,332,770,105	389,877	5,983	-2.42%	91.79%
2019	288,700	2,887	100	0.00%	-0.02%	2,939,215	3,465	848	0.52%	-0.57%	2,248,442,790	389,557	5,772	-3.54%	85.00%
2020	691,280	6,913	100	0.01%	-0.02%	9,335,600	3,468	2,692	217.28%	215.47%	2,195,868,180	389,151	5,643	-2.24%	80.87%
2021	704,095	7,041	100	0.00%	-0.02%	9,351,600	3,455	2,706	0.55%	217.21%	2,181,968,295	388,860	5,611	-0.56%	79.86%
2022	686,545	6,875	100	-0.12%	-0.14%	9,305,055	3,419	2,722	0.57%	219.02%	2,191,350,415	388,339	5,643	0.56%	80.87%

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PLATTE

Rate Annual %chg Average Value/Acre: 6.11%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 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	405,352,223	33,594,462	102,046,315	2,175,438,941	536,327,113	261,776,125	7,313,530	2,191,854,870	215,593,525	180,593,585	166,575	6,110,057,264
cnty sectorvalue % of total value:		6.63%	0.55%	1.67%	35.60%	8.78%	4.28%	0.12%	35.87%	3.53%	2.96%	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	62,028,568	11,338,619	10,843,768	1,498,662,426	415,782,405	19,373,710	301,420	0	0	0	0	2,018,330,916
65.10%	%sector of county sector	15.30%	33.75%	10.63%	68.89%	77.52%	7.40%	4.12%					33.03%
	%sector of municipality	3.07%	0.56%	0.54%	74.25%	20.60%	0.96%	0.01%					100.00%
36	CORNLEA	549,235	0	0	1,550,255	777,605	0	0	0	0	0	0	2,877,095
0.10%	%sector of county sector	0.14%			0.07%	0.14%							0.05%
	%sector of municipality	19.09%			53.88%	27.03%							100.00%
203	CRESTON	455,948	2,027	999	8,216,210	2,422,245	0	0	5,620	0	0	0	11,103,049
0.59%	%sector of county sector	0.11%	0.01%	0.00%	0.38%	0.45%			0.00%	0.18%			0.18%
	%sector of municipality	4.11%	0.02%	0.01%	74.00%	21.82%			0.05%				100.00%
351	DUNCAN	39,146	346,908	2,352,664	24,335,235	4,206,190	886,270	0	133,615	0	163,930	0	32,463,958
1.02%	%sector of county sector	0.01%	1.03%	2.31%	1.12%	0.78%	0.34%		0.01%	0.53%	0.09%		0.53%
	%sector of municipality	0.12%	1.07%	7.25%	74.96%	12.96%	2.73%		0.41%	0.50%			100.00%
760	HUMPHREY	4,137,045	453,119	1,099,068	77,940,605	22,602,030	0	0	0	0	0	0	106,231,867
2.22%	%sector of county sector	1.02%	1.35%	1.08%	3.58%	4.21%							1.74%
	%sector of municipality	3.89%	0.43%	1.03%	73.37%	21.28%							100.00%
255	LINDSAY	10,984,538	199,375	23,061	16,141,255	9,290,710	5,039,560	0	0	0	0	0	41,678,499
0.74%	%sector of county sector	2.71%	0.59%	0.02%	0.74%	1.73%	1.93%						0.68%
	%sector of municipality	26.36%	0.48%	0.06%	38.73%	22.29%	12.09%						100.00%
284	MONROE	4,151,095	183,302	641,793	12,194,785	11,428,595	0	0	0	0	0	0	28,599,570
0.83%	%sector of county sector	1.02%	0.55%	0.63%	0.56%	2.13%							0.47%
	%sector of municipality	14.51%	0.64%	2.24%	42.64%	39.96%							100.00%
721	NEWMAN GROVE	0	3,533	341	441,940	0	0	0	0	0	0	0	445,814
2.10%	%sector of county sector		0.01%	0.00%	0.02%								0.01%
	%sector of municipality		0.79%	0.08%	99.13%								100.00%
336	PLATTE CENTER	287,089	138,570	664,167	17,309,340	2,034,405	0	0	0	0	28,960	0	20,462,531
0.98%	%sector of county sector	0.07%	0.41%	0.65%	0.80%	0.38%					0.02%		0.33%
	%sector of municipality	1.40%	0.68%	3.25%	84.59%	9.94%					0.14%		100.00%
46	TARNOV	6,116	18,806	191,158	1,543,955	135,460	0	0	12,935	0	905	0	1,909,335
0.13%	%sector of county sector	0.00%	0.06%	0.19%	0.07%	0.03%			0.00%	0.03%	0.00%		0.03%
	%sector of municipality	0.32%	0.98%	10.01%	80.86%	7.09%			0.68%	0.05%			100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
25,320	Total Municipalities	82,638,781	12,684,259	15,817,019	1,658,336,014	468,679,648	25,299,540	301,420	152,170	0	193,795	0	2,264,102,644
73.83%	%all municip.sectors of cnty	20.39%	37.76%	15.50%	76.23%	87.39%	9.66%	4.12%	0.01%		0.11%		37.06%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

Total Real Property Sum Lines 17, 25, & 30	Records : 20,134	Value : 6,033,720,064	Growth 67,324,450	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	627	16,147,946	335	13,489,715	904	15,530,660	1,866	45,168,321	
02. Res Improve Land	8,948	222,063,885	766	30,129,545	1,058	31,715,620	10,772	283,909,050	
03. Res Improvements	9,175	1,637,976,290	1,010	238,538,785	1,177	256,949,695	11,362	2,133,464,770	
04. Res Total	9,802	1,876,188,121	1,345	282,158,045	2,081	304,195,975	13,228	2,462,542,141	39,532,040
% of Res Total	74.10	76.19	10.17	11.46	15.73	12.35	65.70	40.81	58.72
05. Com UnImp Land	204	19,326,280	33	3,309,580	13	534,843	250	23,170,703	
06. Com Improve Land	1,028	104,111,510	87	10,556,940	42	2,642,985	1,157	117,311,435	
07. Com Improvements	1,047	384,617,210	97	43,479,475	54	16,078,605	1,198	444,175,290	
08. Com Total	1,251	508,055,000	130	57,345,995	67	19,256,433	1,448	584,657,428	9,950,845
% of Com Total	86.40	86.90	8.98	9.81	4.63	3.29	7.19	9.69	14.78
09. Ind UnImp Land	2	244,745	9	827,235	0	0	11	1,071,980	
10. Ind Improve Land	7	661,565	49	22,628,025	2	2,111,640	58	25,401,230	
11. Ind Improvements	7	30,471,465	49	215,945,390	2	7,843,765	58	254,260,620	
12. Ind Total	9	31,377,775	58	239,400,650	2	9,955,405	69	280,733,830	6,104,445
% of Ind Total	13.04	11.18	84.06	85.28	2.90	3.55	0.34	4.65	9.07
13. Rec UnImp Land	3	253,750	15	808,770	34	2,238,775	52	3,301,295	
14. Rec Improve Land	1	5,000	0	0	13	1,894,420	14	1,899,420	
15. Rec Improvements	1	270	0	0	16	2,814,730	17	2,815,000	
16. Rec Total	4	259,020	15	808,770	50	6,947,925	69	8,015,715	349,240
% of Rec Total	5.80	3.23	21.74	10.09	72.46	86.68	0.34	0.13	0.52
Res & Rec Total	9,806	1,876,447,141	1,360	282,966,815	2,131	311,143,900	13,297	2,470,557,856	39,881,280
% of Res & Rec Total	73.75	75.95	10.23	11.45	16.03	12.59	66.04	40.95	59.24
Com & Ind Total	1,260	539,432,775	188	296,746,645	69	29,211,838	1,517	865,391,258	16,055,290
% of Com & Ind Total	83.06	62.33	12.39	34.29	4.55	3.38	7.53	14.34	23.85
17. Taxable Total	11,066	2,415,879,916	1,548	579,713,460	2,200	340,355,738	14,814	3,335,949,114	55,936,570
% of Taxable Total	74.70	72.42	10.45	17.38	14.85	10.20	73.58	55.29	83.09

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	139	10,799,630	21,133,285	0	0	0
19. Commercial	166	106,057,015	69,865,095	0	0	0
20. Industrial	1	37,080	12,480	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	139	10,799,630	21,133,285
19. Commercial	0	0	0	166	106,057,015	69,865,095
20. Industrial	0	0	0	1	37,080	12,480
21. Other	0	0	0	7	0	0
22. Total Sch II				313	116,893,725	91,010,860

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	439	88	179	706

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	489,335	147	48,180,795	3,595	1,645,283,635	3,746	1,693,953,765
28. Ag-Improved Land	0	0	73	27,741,325	1,436	624,831,395	1,509	652,572,720
29. Ag Improvements	0	0	77	12,344,905	1,496	338,732,985	1,573	351,077,890

30. Ag Total				5,319	2,697,604,375
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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	50	0.00	10,578,915	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	23	27.74	138,700	
36. FarmSite Improv Land	0	0.00	0	57	115.80	579,000	
37. FarmSite Improvements	0	0.00	0	62	0.00	1,765,990	
38. FarmSite Total							
39. Road & Ditches	1	0.98	0	151	212.00	0	
40. Other- Non Ag Use	0	0.00	0	9	139.16	169,465	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	9	9.00	243,000	9	9.00	243,000	
32. HomeSite Improv Land	946	970.09	26,374,680	994	1,019.56	27,724,680	
33. HomeSite Improvements	969	0.00	179,632,055	1,019	0.00	190,210,970	3,628,345
34. HomeSite Total				1,028	1,028.56	218,178,650	
35. FarmSite UnImp Land	318	397.18	2,008,035	341	424.92	2,146,735	
36. FarmSite Improv Land	1,161	3,876.44	19,391,165	1,218	3,992.24	19,970,165	
37. FarmSite Improvements	1,308	0.00	159,100,930	1,370	0.00	160,866,920	7,759,535
38. FarmSite Total				1,711	4,417.16	182,983,820	
39. Road & Ditches	4,215	8,073.10	0	4,367	8,286.08	0	
40. Other- Non Ag Use	106	1,785.14	8,334,785	115	1,924.30	8,504,250	
41. Total Section VI				2,739	15,656.10	409,666,720	11,387,880

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	4,845
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	1,901.51	6,006,455	14	1,907.23	6,011,300

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	785.22	699,130
44. Market Value	0	0.00	0	6	785.22	1,131,970
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	91	9,317.19	19,405,900	97	10,102.41	20,105,030
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	4,089.22	14.08%	26,165,020	16.97%	6,398.54
46. 1A	3,757.31	12.94%	22,919,600	14.87%	6,100.00
47. 2A1	6,011.77	20.70%	33,494,705	21.73%	5,571.52
48. 2A	7,266.98	25.02%	37,895,005	24.58%	5,214.68
49. 3A1	1,824.24	6.28%	8,938,760	5.80%	4,899.99
50. 3A	1,421.92	4.90%	6,360,055	4.13%	4,472.86
51. 4A1	2,919.49	10.05%	11,969,900	7.77%	4,100.00
52. 4A	1,753.17	6.04%	6,399,115	4.15%	3,650.03
53. Total	29,044.10	100.00%	154,142,160	100.00%	5,307.18
Dry					
54. 1D1	417.48	13.33%	2,170,890	15.75%	5,199.99
55. 1D	377.44	12.05%	1,906,090	13.83%	5,050.05
56. 2D1	579.84	18.51%	2,812,550	20.40%	4,850.56
57. 2D	318.69	10.17%	1,497,855	10.86%	4,700.04
58. 3D1	636.55	20.32%	2,805,915	20.35%	4,408.00
59. 3D	260.40	8.31%	1,068,225	7.75%	4,102.25
60. 4D1	12.83	0.41%	42,345	0.31%	3,300.47
61. 4D	529.53	16.90%	1,482,675	10.75%	2,799.98
62. Total	3,132.76	100.00%	13,786,545	100.00%	4,400.77
Grass					
63. 1G1	7,462.62	37.14%	13,366,255	41.20%	1,791.09
64. 1G	1,140.20	5.67%	2,002,645	6.17%	1,756.40
65. 2G1	1,412.38	7.03%	2,401,055	7.40%	1,700.01
66. 2G	69.27	0.34%	110,985	0.34%	1,602.21
67. 3G1	5,276.35	26.26%	8,178,395	25.21%	1,550.01
68. 3G	915.33	4.56%	1,326,860	4.09%	1,449.60
69. 4G1	277.40	1.38%	389,870	1.20%	1,405.44
70. 4G	3,538.31	17.61%	4,662,875	14.37%	1,317.83
71. Total	20,091.86	100.00%	32,438,940	100.00%	1,614.53
Irrigated Total	29,044.10	50.74%	154,142,160	76.27%	5,307.18
Dry Total	3,132.76	5.47%	13,786,545	6.82%	4,400.77
Grass Total	20,091.86	35.10%	32,438,940	16.05%	1,614.53
72. Waste	4,162.53	7.27%	415,375	0.21%	99.79
73. Other	804.63	1.41%	1,327,765	0.66%	1,650.16
74. Exempt	273.10	0.48%	0	0.00%	0.00
75. Market Area Total	57,235.88	100.00%	202,110,785	100.00%	3,531.19

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	28,234.68	15.27%	256,596,780	19.14%	9,088.00
46. 1A	20,728.26	11.21%	176,189,405	13.14%	8,499.96
47. 2A1	24,588.77	13.30%	190,756,405	14.23%	7,757.87
48. 2A	38,986.18	21.09%	292,391,010	21.80%	7,499.86
49. 3A1	193.97	0.10%	1,338,390	0.10%	6,899.98
50. 3A	3,945.01	2.13%	25,635,405	1.91%	6,498.19
51. 4A1	49,606.29	26.83%	297,636,965	22.20%	5,999.98
52. 4A	18,597.30	10.06%	100,425,440	7.49%	5,400.00
53. Total	184,880.46	100.00%	1,340,969,800	100.00%	7,253.17
Dry					
54. 1D1	13,349.60	11.68%	99,683,490	14.55%	7,467.15
55. 1D	34,378.37	30.08%	240,647,870	35.12%	6,999.98
56. 2D1	12,124.48	10.61%	77,301,270	11.28%	6,375.64
57. 2D	1,646.66	1.44%	10,413,470	1.52%	6,324.00
58. 3D1	1,355.19	1.19%	7,962,055	1.16%	5,875.23
59. 3D	39,319.03	34.40%	208,352,380	30.41%	5,299.02
60. 4D1	546.03	0.48%	2,388,930	0.35%	4,375.09
61. 4D	11,565.66	10.12%	38,456,075	5.61%	3,325.02
62. Total	114,285.02	100.00%	685,205,540	100.00%	5,995.58
Grass					
63. 1G1	7,075.75	27.10%	14,684,440	28.52%	2,075.32
64. 1G	8,555.30	32.76%	17,566,210	34.12%	2,053.25
65. 2G1	4,414.32	16.90%	8,384,800	16.28%	1,899.45
66. 2G	1,905.76	7.30%	3,632,495	7.05%	1,906.06
67. 3G1	207.80	0.80%	384,500	0.75%	1,850.34
68. 3G	678.85	2.60%	1,300,085	2.52%	1,915.13
69. 4G1	472.68	1.81%	811,320	1.58%	1,716.43
70. 4G	2,803.27	10.73%	4,726,705	9.18%	1,686.14
71. Total	26,113.73	100.00%	51,490,555	100.00%	1,971.78
Irrigated Total					
Irrigated Total	184,880.46	55.90%	1,340,969,800	64.29%	7,253.17
Dry Total					
Dry Total	114,285.02	34.55%	685,205,540	32.85%	5,995.58
Grass Total					
Grass Total	26,113.73	7.90%	51,490,555	2.47%	1,971.78
72. Waste	2,844.28	0.86%	284,340	0.01%	99.97
73. Other	2,625.80	0.79%	7,876,635	0.38%	2,999.71
74. Exempt	4,370.17	1.32%	0	0.00%	0.00
75. Market Area Total	330,749.29	100.00%	2,085,826,870	100.00%	6,306.37

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	19.76	148,200	7,651.30	58,377,760	206,253.50	1,436,586,000	213,924.56	1,495,111,960
77. Dry Land	48.73	322,455	1,756.37	10,949,405	115,612.68	687,720,225	117,417.78	698,992,085
78. Grass	9.53	18,485	2,155.09	3,836,995	44,040.97	80,074,015	46,205.59	83,929,495
79. Waste	1.93	195	867.49	86,730	6,137.39	612,790	7,006.81	699,715
80. Other	0.00	0	165.34	434,065	3,265.09	8,770,335	3,430.43	9,204,400
81. Exempt	94.10	0	2,690.15	0	1,859.02	0	4,643.27	0
82. Total	79.95	489,335	12,595.59	73,684,955	375,309.63	2,213,763,365	387,985.17	2,287,937,655

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	213,924.56	55.14%	1,495,111,960	65.35%	6,988.97
Dry Land	117,417.78	30.26%	698,992,085	30.55%	5,953.03
Grass	46,205.59	11.91%	83,929,495	3.67%	1,816.44
Waste	7,006.81	1.81%	699,715	0.03%	99.86
Other	3,430.43	0.88%	9,204,400	0.40%	2,683.16
Exempt	4,643.27	1.20%	0	0.00%	0.00
Total	387,985.17	100.00%	2,287,937,655	100.00%	5,896.97

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	280,925	1,464	26,746,820	1,464	171,233,455	1,485	198,261,200	332,415
83.2 Columbus A-1	98	5,182,255	553	32,756,475	553	213,114,320	651	251,053,050	7,434,260
83.3 Columbus B	56	880,740	594	15,366,835	594	124,078,975	650	140,326,550	940,955
83.4 Columbus B-1	274	8,918,450	652	16,734,360	657	165,956,960	931	191,609,770	4,729,205
83.5 Columbus C	29	288,105	1,222	33,572,015	1,222	205,418,930	1,251	239,279,050	544,485
83.6 Columbus D	69	2,215,100	658	15,996,930	652	120,868,040	721	139,080,070	2,177,055
83.7 Columbus E	23	246,855	714	16,419,335	714	157,523,165	737	174,189,355	107,315
83.8 Columbus F	89	2,661,975	629	24,462,060	629	219,486,355	718	246,610,390	7,520,480
83.9 Columbus H	38	1,343,085	480	10,331,970	455	85,312,475	493	96,987,530	974,985
83.10 Columbus I	29	3,587,025	283	18,659,590	352	87,658,555	381	109,905,170	643,460
83.11 Columbus J	0	0	0	0	485	5,930,460	485	5,930,460	59,705
83.12 Columbus K	34	802,115	296	5,269,895	271	64,149,395	305	70,221,405	6,417,595
83.13 Columbus L	56	803,601	1,310	33,984,240	1,310	174,268,910	1,366	209,056,751	1,137,655
83.14 Comm1-col	1	5,190	2	367,500	2	847,950	3	1,220,640	0
83.15 Comm3-smtown/other	1	6,835	0	0	0	0	1	6,835	0
83.16 Humphrey D3	39	996,660	391	7,052,815	391	77,541,125	430	85,590,600	896,930
83.17 Nbhd 13 Smtown	135	1,556,765	751	4,965,530	757	93,925,570	892	100,447,865	665,365
83.18 Platte Acreage	877	15,462,105	774	21,661,760	855	165,703,100	1,732	202,826,965	4,950,175
83.19 Platte Center 12	2	66,440	2	9,540	2	120,515	4	196,495	0
83.20 Platte Cnty Farm	47	3,165,390	11	1,450,800	14	3,141,515	61	7,757,705	349,240
84 Residential Total	1,918	48,469,616	10,786	285,808,470	11,379	2,136,279,770	13,297	2,470,557,856	39,881,280

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	0	0	3	105,500	2	266,425	2	371,925	0
85.2	Comm1-col	166	19,666,778	859	105,894,585	870	378,708,110	1,036	504,269,473	9,693,235
85.3	Comm2-col Sd	37	3,208,190	101	29,561,290	104	232,009,950	141	264,779,430	424,670
85.4	Comm3-smtown/other	58	1,367,715	251	6,589,475	276	87,133,470	334	95,090,660	5,937,385
85.5	Platte Cnty Farm	0	0	0	0	4	317,955	4	317,955	0
86	Commercial Total	261	24,242,683	1,215	142,712,665	1,256	698,435,910	1,517	865,391,258	16,055,290

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	7,006.30	44.27%	12,550,670	47.70%	1,791.34
88. 1G	1,104.40	6.98%	1,939,055	7.37%	1,755.75
89. 2G1	1,222.29	7.72%	2,077,895	7.90%	1,700.00
90. 2G	0.63	0.00%	425	0.00%	674.60
91. 3G1	4,977.05	31.45%	7,714,490	29.32%	1,550.01
92. 3G	278.40	1.76%	385,245	1.46%	1,383.78
93. 4G1	56.19	0.36%	78,465	0.30%	1,396.42
94. 4G	1,179.63	7.45%	1,565,435	5.95%	1,327.06
95. Total	15,824.89	100.00%	26,311,680	100.00%	1,662.68
CRP					
96. 1C1	420.40	45.97%	756,725	48.67%	1,800.01
97. 1C	33.66	3.68%	60,595	3.90%	1,800.21
98. 2C1	172.57	18.87%	293,380	18.87%	1,700.06
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	275.39	30.12%	426,855	27.45%	1,550.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	12.41	1.36%	17,375	1.12%	1,400.08
104. Total	914.43	100.00%	1,554,930	100.00%	1,700.44
Timber					
105. 1T1	35.92	1.07%	58,860	1.29%	1,638.64
106. 1T	2.14	0.06%	2,995	0.07%	1,399.53
107. 2T1	17.52	0.52%	29,780	0.65%	1,699.77
108. 2T	68.64	2.05%	110,560	2.42%	1,610.72
109. 3T1	23.91	0.71%	37,050	0.81%	1,549.56
110. 3T	636.93	19.00%	941,615	20.59%	1,478.36
111. 4T1	221.21	6.60%	311,405	6.81%	1,407.73
112. 4T	2,346.27	69.98%	3,080,065	67.36%	1,312.75
113. Total	3,352.54	100.00%	4,572,330	100.00%	1,363.84
<hr/>					
Grass Total	15,824.89	78.76%	26,311,680	81.11%	1,662.68
CRP Total	914.43	4.55%	1,554,930	4.79%	1,700.44
Timber Total	3,352.54	16.69%	4,572,330	14.10%	1,363.84
<hr/>					
114. Market Area Total	20,091.86	100.00%	32,438,940	100.00%	1,614.53

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	6,450.77	31.22%	13,369,555	32.17%	2,072.55
88. 1G	8,167.52	39.53%	16,752,100	40.31%	2,051.06
89. 2G1	3,991.50	19.32%	7,570,800	18.22%	1,896.73
90. 2G	1,766.99	8.55%	3,369,110	8.11%	1,906.69
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	17.48	0.08%	32,110	0.08%	1,836.96
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	265.70	1.29%	467,945	1.13%	1,761.18
95. Total	20,659.96	100.00%	41,561,620	100.00%	2,011.70
CRP					
96. 1C1	404.22	50.84%	848,865	51.91%	2,100.01
97. 1C	198.16	24.92%	416,135	25.45%	2,099.99
98. 2C1	123.13	15.49%	237,035	14.50%	1,925.08
99. 2C	66.85	8.41%	128,690	7.87%	1,925.06
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.67	0.34%	4,540	0.28%	1,700.37
104. Total	795.03	100.00%	1,635,265	100.00%	2,056.86
Timber					
105. 1T1	220.76	4.74%	466,020	5.62%	2,110.98
106. 1T	189.62	4.07%	397,975	4.80%	2,098.80
107. 2T1	299.69	6.43%	576,965	6.96%	1,925.21
108. 2T	71.92	1.54%	134,695	1.62%	1,872.84
109. 3T1	207.80	4.46%	384,500	4.64%	1,850.34
110. 3T	661.37	14.20%	1,267,975	15.29%	1,917.19
111. 4T1	472.68	10.15%	811,320	9.78%	1,716.43
112. 4T	2,534.90	54.41%	4,254,220	51.29%	1,678.26
113. Total	4,658.74	100.00%	8,293,670	100.00%	1,780.24
<hr/>					
Grass Total	20,659.96	79.12%	41,561,620	80.72%	2,011.70
CRP Total	795.03	3.04%	1,635,265	3.18%	2,056.86
Timber Total	4,658.74	17.84%	8,293,670	16.11%	1,780.24
<hr/>					
114. Market Area Total	26,113.73	100.00%	51,490,555	100.00%	1,971.78

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

71 Platte

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,175,438,941	2,462,542,141	287,103,200	13.20%	39,532,040	11.38%
02. Recreational	7,313,530	8,015,715	702,185	9.60%	349,240	4.83%
03. Ag-Homesite Land, Ag-Res Dwelling	215,593,525	218,178,650	2,585,125	1.20%	3,628,345	-0.48%
04. Total Residential (sum lines 1-3)	2,398,345,996	2,688,736,506	290,390,510	12.11%	43,509,625	10.29%
05. Commercial	536,327,113	584,657,428	48,330,315	9.01%	9,950,845	7.16%
06. Industrial	261,776,125	280,733,830	18,957,705	7.24%	6,104,445	4.91%
07. Total Commercial (sum lines 5-6)	798,103,238	865,391,258	67,288,020	8.43%	16,055,290	6.42%
08. Ag-Farmsite Land, Outbuildings	172,847,600	182,983,820	10,136,220	5.86%	7,759,535	1.38%
09. Minerals	166,575	166,575	0	0.00	0	0.00%
10. Non Ag Use Land	7,745,985	8,504,250	758,265	9.79%		
11. Total Non-Agland (sum lines 8-10)	180,760,160	191,654,645	10,894,485	6.03%	7,759,535	1.73%
12. Irrigated	1,492,801,230	1,495,111,960	2,310,730	0.15%		
13. Dryland	613,629,120	698,992,085	85,362,965	13.91%		
14. Grassland	75,435,175	83,929,495	8,494,320	11.26%		
15. Wasteland	686,300	699,715	13,415	1.95%		
16. Other Agland	9,303,045	9,204,400	-98,645	-1.06%		
17. Total Agricultural Land	2,191,854,870	2,287,937,655	96,082,785	4.38%		
18. Total Value of all Real Property (Locally Assessed)	5,569,064,264	6,033,720,064	464,655,800	8.34%	67,324,450	7.13%

2023 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:
	Four
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$377,525
7.	Adopted budget, or granted budget if different from above:
	\$377,525– 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:
	\$42,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000
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

2023 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:																										
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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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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 OB	Agricultural outbuilding
AG DW	Agricultural dwelling

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 depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation studies are based on local market information.
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	2022	2021	2021
	2	2017	2020	2021	2017
	3	2018	2022	2021	2022
	4	2018	2022	2018	2018
	5	2017	2022	2021	2020
	6	2017	2022	2017	2018
	7	2016	2022	2016	2022
	8	2015	2022	2021	2022
	9	2018	2022	2018	2022
	10	2018	2022	2018	2019
	11	2020	2022	2019	2018
	12	2020	2022	2021	2020
	13	2012-2018	2022	2012-2018	2020
	15	2017	2022	2020	2017
	19	2021	2020	2021	2020
	AG OB	2021	2020	2020	2021
	AG DW	2021	2020	2020	2021

----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).

2023 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:								
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2	Commercial in close proximity to Columbus, but outside the city limits. These parcels are inspected, reviewed and revalued as an independent subclass.								
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.								
	The county uses the cost approach with depreciation developed from the market for all parcels and the income approach is used when information is available. That is mostly available for apartments, some general retail and warehouse type occupancies.								
3a.	Describe the process used to determine the value of unique commercial properties.								
	The major unique commercial or industrial properties are valued by an outside appraiser with expertise in appraising such property. Otherwise, they are valued by the assessor and staff along with the more typical commercial properties.								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?								
	Platte County uses local sales data to develop market derived depreciation.								
5.	Are individual depreciation tables developed for each valuation 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 Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2015	2022	2015-2022	2021-2022
	2	2015	2022	2022	2022
	3	2018	2017	2018	2018

Lindsey was only small town completed for 2023. Lot values were increased along the 23rd St Corridor.

2023 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;">2022</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;">2022</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.	2022	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.	2022
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	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The county completed the review of all of the land use throughout the county by comparing the 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
	<u>If your county has special value applications, please answer the following</u>
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.
	<u>If your county recognizes a special value, please answer the following</u>
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 2022 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Value	Value Base
Residential	13185	65.3%	39.0%	2,181,802,791
Commercial	1449	7.2%	9.7%	541,757,008
Industrial	71	.35%	4.7%	262,489,670
Recreational	66	.3%	.1%	7,417,235
Agricultural	5310	26.3%	46.2%	2,587,469,615
Special Value	97	.5%	.3%	19,292,480
TOTAL	20178			5,600,228,799

Agricultural land-taxable acres 389,150

New Property: For assessment year 2022 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 2022:

Property Class	Median	COD	PRD
Residential	95	14.94	102.98
Commercial	97	26.69	96.83
Agricultural Land	72	16.05	103.63

Assessment Actions Planned for Assessment Year 2023:

Residential

Sales review of all Neighborhoods and Pickup work. Revaluations "B", "E", "F"- "H"

Commercial

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

Agricultural

Sales review on land sales & Pickup work.

Assessment Actions Planned for Assessment Year 2024:

Residential

Sales Review of all neighborhoods and pickup work. Revalue B-1 & Humphrey

Commercial

Sale Review of Commercial and Industrial. Pickup work. Small town revaluation

Agricultural

Pickup work & Sales review of land sales.

Assessment Actions Planned for Assessment Year 2025:

Residential

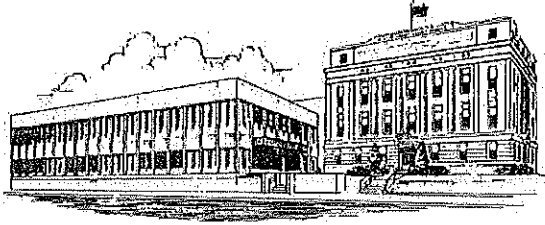
Sales review of all neighborhoods & pickup work. Revaluation Neighborhoods A-1 – D- K
Pickup Work

Commercial

Sales Review & Pickup work.

Agricultural

Pick up work & Sales review of land sales Acreage review (obliques)



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

February 27, 2023

2023

Methodology for Special Valuation
Platte County

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

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

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

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

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

Sincerely,

Kari S Urkoski
Platte County Assessor