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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

PLATTE COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Platte County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Platte County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Thomas M. Placzek, Platte County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

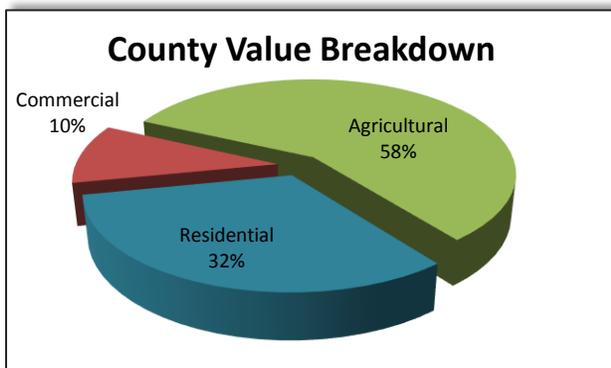
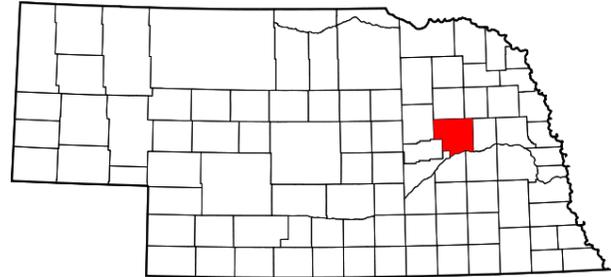
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 674 square miles, Platte had 32,847 residents, per the Census Bureau Quick Facts for 2015, a 2% population increase over the 2010 US Census. In a review of the past fifty-five years, Platte has seen a steady rise in population of 37% (Nebraska Department of Economic Development). Reports indicated that 73% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Platte convene in and around Columbus, the county seat. Per the latest information available from the U.S. Census Bureau, there were 1,014 employer establishments in Platte. Countywide employment was at 16,727 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).

2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
COLUMBUS	20,998	22,111	5%
CRESTON	215	203	-6%
DUNCAN	359	351	-2%
HUMPHREY	786	760	-3%
LINDSAY	276	255	-8%
MONROE	307	284	-7%
NEWMAN GROVE	797	721	-10%
PLATTE CENTER	359	336	-6%
TARNOV	63	46	-27%

Simultaneously, the agricultural economy has remained another strong anchor for Platte that has fortified the local rural area economies. Platte is included in the Lower Elkhorn, Lower Platte North, Lower Loup, and Central Platte Natural Resources Districts (NRD). Irrigated land makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Platte ranks fifth in corn for silage. In value of sales by commodity group, Platte ranks first in hogs and

pigs and fourth in vegetables, melons, potatoes, and sweet potatoes (USDA AgCensus).

The ethanol plant located in Columbus is another contributory factor to the economy.

2017 Residential Correlation for Platte County

Assessment Actions

For the current assessment year, Platte County updated the following valuation groups. Valuation groupings 03 & 04(Columbus NBHD B & B-1) cost tables were updated to 2016 in a few of the subdivisions within the neighborhoods that have been experiencing upward market movement. Valuation grouping 06(Columbus NBHD D) cost table was updated to 2016 in one addition in the neighborhood. Valuation grouping 07(Columbus NBHD E) was reappraised for 2016. Valuation grouping 12(Columbus NBHD L) cost table was updated to 2016. The small towns of Creston, Duncan, Lindsay and Monroe, which are part of valuation grouping 13, had their cost tables updated to 2016. Valuation grouping 19 cost tables were updated to 2016. All acreages/farm sites were inspected and reviewed and the cost tables were updated to 2016. Farm outbuildings were also updated to 2016 costing and the assessed values were removed from the smaller farm bins that are typically not used. All pick up work was completed timely.

Description of Analysis

Residential parcels are analyzed utilizing 15 valuation groupings that are based on the assessor locations in the county.

Valuation Grouping	Assessor Location
01	Columbus; NBHD -A
02	Columbus; NBHD -A1
03	Columbus; NBHD -B
04	Columbus; NBHD -B1
05	Columbus; NBHD -C
06	Columbus; NBHD -D
07	Columbus; NBHD -E
08	Columbus; NBHD -F
09	Columbus; NBHD -H
10	Columbus; NBHD -I
11	Columbus; NBHD -K
12	Columbus; NBHD -L
13	Small Towns & Villages; (incl. Creston, Duncan, Lindsay, Monroe and Platte Center; and villages; Cornlea, Oconee, and Tarnov)
15	Humphrey
19	Acreages

For the residential property class, a review of Platte County's statistical analysis profiles 858 residential sales, representing all the valuation groupings. All valuation groupings with a sufficient

2017 Residential Correlation for Platte County

number of sales are within the acceptable ranges. All three measures of central tendency are in the range as well.

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The county assessor reaches out to the buyer and seller by phone to verify sales. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of Platte County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Platte County has done a good job of transmitting data timely and accurately.

The county's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the county continues to meet the six-year review cycle.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

2017 Residential Correlation for Platte County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	130	93.72	98.29	94.53	15.70	103.98
02	31	98.64	95.86	96.10	08.73	99.75
03	62	98.11	98.25	98.63	07.78	99.61
04	35	95.23	95.50	95.44	14.31	100.06
05	119	93.56	93.42	92.85	09.77	100.61
06	43	94.46	97.52	95.45	11.04	102.17
07	72	96.38	98.41	98.21	07.94	100.20
08	54	94.26	95.20	94.87	05.86	100.35
09	32	96.57	95.84	95.48	07.34	100.38
10	29	96.18	94.68	93.69	12.34	101.06
11	24	96.09	94.98	94.72	06.57	100.27
12	103	98.21	103.71	100.16	14.79	103.54
13	59	96.18	101.35	98.72	13.07	102.66
15	31	92.91	99.29	88.54	22.28	112.14
19	34	94.02	95.76	93.03	16.65	102.93
____ALL____	858	95.19	97.68	95.65	11.93	102.12

Level of Value

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

2017 Commercial Correlation for Platte County

Assessment Actions

For the current assessment year, Platte County did not have any commercial groupings scheduled for inspection and review, but all pickup work for new and omitted construction was completed in a timely manner. The county assessor completed a sales analysis of the commercial class and based on the general movement of the market, no changes were deemed necessary.

Description of Analysis

Commercial parcels are analyzed utilizing three valuation groupings based on the assessor locations in the county.

Valuation Grouping	Assessor Location
01	All parcels within Columbus
02	All parcels in close proximity but outside Columbus city limits
03	All small town and rural parcels

For this study period, there were 83 commercial sales profiled for the three valuation groups. 68 sales were in valuation group 01, eight sales in valuation group 02 and nine sales in valuation group 03. Valuation group 01 carries the majority of the commercial sales activity. Valuation group 02 is located in close proximity to Columbus, but outside the city limits and has a fairly organized market. Valuation group 03 is combination of small towns and rural parcels that is very diverse. The overall median and the weighted mean are in the acceptable range and the mean is only a percentage point out, which is not deemed a concern.

The overall median was then tested by removing outliers on the high and low end. The median did not move significantly indicating the median can be relied upon as a stable statistical measure.

The movement of the commercial assessments for the county as a whole confirm the assessment actions report of the county assessor that indicated no changes were made other than pickup work from the new and omitted construction. While the commercial base increased a total of 1% over the prior year, 2 ½% was attributable to growth. The overall movement of -1 ½% in the commercial class is similar to the movement of the general area, which suggests the county's decision to stand firm on the current assessments were in proper response to the market.

Additionally, the net taxable sales shows an increase of just under 2%, which supports the decision to keep assessed values the same as last year.

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all

2017 Commercial Correlation for Platte County

three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of Platte County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Platte County has done a good job transmitting data both timely and accurately.

The county's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the county continues to meet the six-year review cycle.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the commercial property class. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Based on the assessment practices review and the statistical analysis, the quality of assessment in Platte County is in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	66	99.75	105.70	102.38	15.71	103.24
02	8	96.88	99.37	96.53	07.31	102.94
03	9	58.45	71.03	45.71	62.77	155.39
____ALL____	83	98.43	101.33	100.15	18.46	101.18

Level of Value

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

2017 Agricultural Correlation for Platte County

Assessment Actions

Platte County continually verifies sales along with updating land use in the agricultural class of property. The county completed reviewing aerial imagery for the entire county to verify land use. The imagery was also used to review all agricultural improvements and acreages. Any changes were updated on the property record card. All pickup work was completed in a timely fashion. A sales analysis was completed, and as a result, the county made no changes to the agricultural land values for the 2017 assessment year.

Description of Analysis

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

The Division's standard statistical output removes sales less than 40 acres to reduce the possibility that non-agricultural influences impact the measurement of agricultural land. However, agricultural parcels under 40 acres are not a rarity for this county, and the automatic removal of the sales significantly reduces the size of the measurement sample. These sales were scrutinized and were found to be arm's-length and valid indicators of market value for agricultural land. Further, the inclusion of these sales in the sample did not negatively impact the median as would be expected if non-agricultural influences were present. Therefore, it was determined that adding back the arm's-length sales between 30 and 40 acres would increase the number of sales in the study period and create a larger pool to be analyzed.

The initial analysis was done using the 62 sales within Platte County for the three study periods. All three measures of central tendency are within the acceptable range. The overall median was then tested by removing outliers on the high and low end. The median did not move significantly indicating the median can be relied upon as a stable statistical measure.

Another analysis studied the sales that have 80% or more of the acres in a single major land use category. In this case, the major land classes with a sufficient number of sales all had medians that fell in the acceptable range.

A comparison was done using sales from the surrounding counties to measure Platte County's schedule of values. The results of this analysis were comparable to the results of the sales within Platte County indicating that their schedule of values are equalized with the surrounding counties that have similar markets.

2017 Agricultural Correlation for Platte County

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

The agricultural land review in Platte County was determined to be systematic and comprehensive. The current process of verification of land use is through aerial imagery. Phone calls and physical inspections are also used to gather information. The county has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. The county's practice considers all available information when determining the primary use of the parcel. The review supported that the county has used all available sales for the measurement of agricultural land. The process used by the county gathers sufficient information to adequately make qualification determinations; usability decisions have been made without a bias.

The Division also reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Platte County has done a good job of transmitting data timely and accurately.

Equalization and Quality of Assessment

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

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of Platte County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized.

2017 Agricultural Correlation for Platte County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	31	72.17	75.83	73.20	17.69	103.59
3	8	73.50	72.64	72.56	14.94	100.11
6	23	72.17	76.93	73.40	18.57	104.81
<u> Dry </u>						
County	22	71.06	72.90	73.03	12.41	99.82
6	22	71.06	72.90	73.03	12.41	99.82
<u> ALL </u>						
10/01/2013 To 09/30/2016	62	72.74	74.95	73.11	15.14	102.52

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Platte County is 73%.

2017 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 (Cum. Supp. 2016). 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 practices.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	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, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Platte County

Residential Real Property - Current

Number of Sales	858	Median	95.19
Total Sales Price	\$123,303,664	Mean	97.68
Total Adj. Sales Price	\$123,303,664	Wgt. Mean	95.65
Total Assessed Value	\$117,940,520	Average Assessed Value of the Base	\$120,145
Avg. Adj. Sales Price	\$143,711	Avg. Assessed Value	\$137,460

Confidence Interval - Current

95% Median C.I	94.60 to 96.09
95% Wgt. Mean C.I	94.78 to 96.52
95% Mean C.I	96.48 to 98.88
% of Value of the Class of all Real Property Value in the County	30.83
% of Records Sold in the Study Period	6.76
% of Value Sold in the Study Period	7.73

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	845	96	95.53
2015	710	97	96.89
2014	825	96	95.84
2013	693	96	95.57

2017 Commission Summary for Platte County

Commercial Real Property - Current

Number of Sales	83	Median	98.43
Total Sales Price	\$26,265,063	Mean	101.33
Total Adj. Sales Price	\$26,310,063	Wgt. Mean	100.15
Total Assessed Value	\$26,349,910	Average Assessed Value of the Base	\$485,040
Avg. Adj. Sales Price	\$316,989	Avg. Assessed Value	\$317,469

Confidence Interval - Current

95% Median C.I	96.35 to 100.58
95% Wgt. Mean C.I	91.69 to 108.61
95% Mean C.I	95.21 to 107.45
% of Value of the Class of all Real Property Value in the County	14.67
% of Records Sold in the Study Period	5.55
% of Value Sold in the Study Period	3.63

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	76	99	99.48
2015	65	92	92.14
2014	71	99	98.93
2013	74	97	97.35

**71 Platte
RESIDENTIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 858
 Total Sales Price : 123,303,664
 Total Adj. Sales Price : 123,303,664
 Total Assessed Value : 117,940,520
 Avg. Adj. Sales Price : 143,711
 Avg. Assessed Value : 137,460

MEDIAN : 95
 WGT. MEAN : 96
 MEAN : 98
 COD : 11.93
 PRD : 102.12

COV : 18.41
 STD : 17.98
 Avg. Abs. Dev : 11.36
 MAX Sales Ratio : 218.42
 MIN Sales Ratio : 21.96

95% Median C.I. : 94.60 to 96.09
 95% Wgt. Mean C.I. : 94.78 to 96.52
 95% Mean C.I. : 96.48 to 98.88

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-14 To 31-DEC-14	75	98.63	101.10	98.61	10.98	102.53	70.13	171.77	94.25 to 100.32	143,157	141,167
01-JAN-15 To 31-MAR-15	75	100.43	102.58	99.71	10.59	102.88	73.16	199.09	97.01 to 101.68	150,894	150,458
01-APR-15 To 30-JUN-15	157	95.84	99.09	97.05	11.24	102.10	26.62	218.42	94.46 to 98.21	138,571	134,479
01-JUL-15 To 30-SEP-15	134	95.71	97.92	96.52	10.58	101.45	62.14	155.43	93.24 to 97.78	143,497	138,511
01-OCT-15 To 31-DEC-15	100	94.36	94.70	93.51	11.62	101.27	58.79	165.91	91.14 to 95.72	152,879	142,955
01-JAN-16 To 31-MAR-16	69	94.33	97.39	95.43	13.47	102.05	53.98	164.94	90.53 to 99.51	135,776	129,576
01-APR-16 To 30-JUN-16	121	95.12	96.88	94.77	13.20	102.23	21.96	163.06	92.47 to 97.62	144,060	136,521
01-JUL-16 To 30-SEP-16	127	91.88	94.02	91.54	12.21	102.71	56.30	215.22	88.34 to 94.48	143,132	131,021
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	441	96.86	99.67	97.63	11.02	102.09	26.62	218.42	95.98 to 98.21	142,943	139,559
01-OCT-15 To 30-SEP-16	417	93.63	95.57	93.58	12.68	102.13	21.96	215.22	92.08 to 94.90	144,522	135,240
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	466	96.03	98.37	96.54	11.18	101.90	26.62	218.42	95.10 to 97.08	145,041	140,029
<u>ALL</u>	858	95.19	97.68	95.65	11.93	102.12	21.96	218.42	94.60 to 96.09	143,711	137,460

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	130	93.72	98.29	94.53	15.70	103.98	62.14	215.22	91.84 to 96.39	89,213	84,335
02	31	98.64	95.86	96.10	08.73	99.75	73.97	117.81	88.20 to 102.04	301,634	289,881
03	62	98.11	98.25	98.63	07.78	99.61	74.20	128.21	94.98 to 100.38	156,364	154,226
04	35	95.23	95.50	95.44	14.31	100.06	26.62	156.06	88.02 to 99.01	184,417	176,017
05	119	93.56	93.42	92.85	09.77	100.61	65.68	187.41	91.05 to 95.19	134,224	124,625
06	43	94.46	97.52	95.45	11.04	102.17	76.31	164.23	89.96 to 98.52	138,930	132,615
07	72	96.38	98.41	98.21	07.94	100.20	75.36	165.91	94.69 to 98.21	176,492	173,340
08	54	94.26	95.20	94.87	05.86	100.35	82.02	124.56	92.01 to 95.56	246,854	234,184
09	32	96.57	95.84	95.48	07.34	100.38	76.01	112.08	91.31 to 100.14	136,853	130,665
10	29	96.18	94.68	93.69	12.34	101.06	56.30	127.63	87.79 to 103.80	159,579	149,504
11	24	96.09	94.98	94.72	06.57	100.27	84.03	107.43	90.48 to 100.24	194,075	183,834
12	103	98.21	103.71	100.16	14.79	103.54	70.76	218.42	94.93 to 103.04	96,975	97,125
13	59	96.18	101.35	98.72	13.07	102.66	70.52	192.64	92.41 to 100.82	86,929	85,812
15	31	92.91	99.29	88.54	22.28	112.14	58.79	186.93	83.09 to 104.55	121,065	107,187
19	34	94.02	95.76	93.03	16.65	102.93	21.96	155.43	87.35 to 99.58	167,265	155,600
<u>ALL</u>	858	95.19	97.68	95.65	11.93	102.12	21.96	218.42	94.60 to 96.09	143,711	137,460

**71 Platte
RESIDENTIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 858
 Total Sales Price : 123,303,664
 Total Adj. Sales Price : 123,303,664
 Total Assessed Value : 117,940,520
 Avg. Adj. Sales Price : 143,711
 Avg. Assessed Value : 137,460

MEDIAN : 95
 WGT. MEAN : 96
 MEAN : 98
 COD : 11.93
 PRD : 102.12

COV : 18.41
 STD : 17.98
 Avg. Abs. Dev : 11.36
 MAX Sales Ratio : 218.42
 MIN Sales Ratio : 21.96

95% Median C.I. : 94.60 to 96.09
 95% Wgt. Mean C.I. : 94.78 to 96.52
 95% Mean C.I. : 96.48 to 98.88

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	858	95.19	97.68	95.65	11.93	102.12	21.96	218.42	94.60 to 96.09	143,711	137,460
06											
07											
<u>ALL</u>	858	95.19	97.68	95.65	11.93	102.12	21.96	218.42	94.60 to 96.09	143,711	137,460

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	104.57	104.57	104.57	00.00	100.00	104.57	104.57	N/A	3,500	3,660
Less Than 15,000	2	98.84	98.84	96.19	05.80	102.75	93.11	104.57	N/A	6,500	6,253
Less Than 30,000	20	118.44	131.18	135.23	28.73	97.01	70.76	218.42	103.13 to 156.06	20,170	27,276
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	857	95.19	97.67	95.65	11.93	102.11	21.96	218.42	94.60 to 96.08	143,874	137,616
Greater Than 14,999	856	95.19	97.68	95.65	11.94	102.12	21.96	218.42	94.60 to 96.09	144,031	137,766
Greater Than 29,999	838	95.12	96.88	95.52	11.24	101.42	21.96	215.22	94.51 to 95.98	146,659	140,090
<u>Incremental Ranges</u>											
0 TO 4,999	1	104.57	104.57	104.57	00.00	100.00	104.57	104.57	N/A	3,500	3,660
5,000 TO 14,999	1	93.11	93.11	93.11	00.00	100.00	93.11	93.11	N/A	9,500	8,845
15,000 TO 29,999	18	132.20	134.78	136.53	26.01	98.72	70.76	218.42	103.13 to 163.06	21,689	29,612
30,000 TO 59,999	55	110.01	114.83	113.79	20.39	100.91	26.62	215.22	98.80 to 116.13	47,133	53,635
60,000 TO 99,999	168	98.21	101.03	100.59	13.63	100.44	21.96	165.91	95.71 to 100.30	81,528	82,007
100,000 TO 149,999	273	93.21	92.99	92.80	09.89	100.20	56.30	149.37	91.59 to 94.51	123,298	114,417
150,000 TO 249,999	266	94.86	95.04	95.26	08.64	99.77	59.65	144.61	92.92 to 96.34	187,820	178,926
250,000 TO 499,999	76	95.03	95.10	94.99	07.02	100.12	70.68	117.81	93.30 to 98.37	302,509	287,340
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	858	95.19	97.68	95.65	11.93	102.12	21.96	218.42	94.60 to 96.09	143,711	137,460

71 Platte
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 83
 Total Sales Price : 26,265,063
 Total Adj. Sales Price : 26,310,063
 Total Assessed Value : 26,349,910
 Avg. Adj. Sales Price : 316,989
 Avg. Assessed Value : 317,469

MEDIAN : 98
 WGT. MEAN : 100
 MEAN : 101
 COD : 18.46
 PRD : 101.18

COV : 28.09
 STD : 28.46
 Avg. Abs. Dev : 18.17
 MAX Sales Ratio : 178.17
 MIN Sales Ratio : 22.82

95% Median C.I. : 96.35 to 100.58
 95% Wgt. Mean C.I. : 91.69 to 108.61
 95% Mean C.I. : 95.21 to 107.45

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	11	100.56	100.98	99.87	04.51	101.11	92.14	114.17	94.77 to 106.88	273,398	273,037
01-JAN-14 To 31-MAR-14	8	100.04	104.35	96.69	19.96	107.92	64.55	157.17	64.55 to 157.17	644,888	623,537
01-APR-14 To 30-JUN-14	9	98.18	110.71	125.48	20.54	88.23	71.25	177.94	93.09 to 142.50	373,222	468,323
01-JUL-14 To 30-SEP-14	6	106.47	114.07	95.32	23.17	119.67	78.20	178.17	78.20 to 178.17	90,417	86,187
01-OCT-14 To 31-DEC-14	4	121.73	126.13	116.29	21.47	108.46	97.19	163.88	N/A	86,875	101,031
01-JAN-15 To 31-MAR-15	9	106.39	103.47	100.48	07.20	102.98	84.91	118.76	95.71 to 111.93	339,124	340,757
01-APR-15 To 30-JUN-15	5	100.20	103.80	93.61	27.25	110.89	58.46	156.52	N/A	284,020	265,862
01-JUL-15 To 30-SEP-15	11	96.19	97.17	98.26	10.54	98.89	58.45	145.43	89.22 to 106.88	534,748	525,437
01-OCT-15 To 31-DEC-15	3	101.79	101.46	101.88	01.00	99.59	99.76	102.82	N/A	98,800	100,657
01-JAN-16 To 31-MAR-16	2	102.45	102.45	100.11	07.93	102.34	94.33	110.56	N/A	203,500	203,733
01-APR-16 To 30-JUN-16	5	88.68	82.04	78.67	29.44	104.28	40.67	133.59	N/A	128,900	101,404
01-JUL-16 To 30-SEP-16	10	91.16	84.12	83.46	34.70	100.79	22.82	163.87	28.87 to 116.44	219,225	182,968
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	34	99.75	106.66	105.43	16.05	101.17	64.55	178.17	96.35 to 106.88	354,940	374,227
01-OCT-14 To 30-SEP-15	29	97.92	104.26	98.86	16.01	105.46	58.45	163.88	96.01 to 107.91	369,032	364,829
01-OCT-15 To 30-SEP-16	20	93.38	88.03	86.05	26.67	102.30	22.82	163.87	87.77 to 102.82	177,008	152,307
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	27	99.75	111.85	107.61	22.44	103.94	64.55	178.17	96.05 to 122.14	348,448	374,979
01-JAN-15 To 31-DEC-15	28	98.65	100.84	98.38	12.70	102.50	58.45	156.52	96.01 to 106.39	380,387	374,211
<u>ALL</u>	83	98.43	101.33	100.15	18.46	101.18	22.82	178.17	96.35 to 100.58	316,989	317,469

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	66	99.75	105.70	102.38	15.71	103.24	54.81	177.94	97.16 to 106.39	334,721	342,690
02	8	96.68	99.37	96.53	07.31	102.94	82.69	121.14	82.69 to 121.14	443,750	428,347
03	9	58.45	71.03	45.71	62.77	155.39	22.82	178.17	28.87 to 99.76	74,272	33,953
<u>ALL</u>	83	98.43	101.33	100.15	18.46	101.18	22.82	178.17	96.35 to 100.58	316,989	317,469

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	78	98.36	100.39	95.51	18.42	105.11	22.82	178.17	96.19 to 101.56	284,103	271,345
04	5	100.58	116.00	124.94	18.50	92.84	96.01	177.94	N/A	830,000	1,036,998
<u>ALL</u>	83	98.43	101.33	100.15	18.46	101.18	22.82	178.17	96.35 to 100.58	316,989	317,469

71 Platte
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

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STD : 28.46
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95% Wgt. Mean C.I. : 91.69 to 108.61
95% Mean C.I. : 95.21 to 107.45

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	163.88	163.88	163.88	00.00	100.00	163.88	163.88	N/A	45,000	73,745	
Less Than 15,000	3	163.88	125.00	138.79	29.54	90.06	32.95	178.17	N/A	21,300	29,562	
Less Than 30,000	5	123.52	111.39	120.53	40.58	92.42	32.95	178.17	N/A	21,780	26,251	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	82	98.36	100.57	100.04	17.89	100.53	22.82	178.17	96.19 to 100.58	320,306	320,441	
Greater Than 14,999	80	98.36	100.45	100.06	16.49	100.39	22.82	177.94	96.19 to 100.58	328,077	328,265	
Greater Than 29,999	78	98.36	100.69	100.07	16.06	100.62	22.82	177.94	96.19 to 100.58	335,912	336,137	
<u>Incremental Ranges</u>												
0 TO 4,999	1	163.88	163.88	163.88	00.00	100.00	163.88	163.88	N/A	45,000	73,745	
5,000 TO 14,999	2	105.56	105.56	79.05	68.79	133.54	32.95	178.17	N/A	9,450	7,470	
15,000 TO 29,999	2	90.99	90.99	94.60	35.76	96.18	58.45	123.52	N/A	22,500	21,285	
30,000 TO 59,999	11	106.39	98.81	99.00	15.44	99.81	40.67	122.14	78.25 to 118.76	45,551	45,094	
60,000 TO 99,999	18	104.85	110.22	109.17	19.36	100.96	22.82	163.87	98.28 to 121.14	78,550	85,751	
100,000 TO 149,999	9	102.82	102.10	102.08	13.94	100.02	64.55	133.59	87.77 to 116.44	131,700	134,438	
150,000 TO 249,999	15	96.35	98.87	99.73	09.16	99.14	78.20	156.52	92.14 to 100.20	193,458	192,928	
250,000 TO 499,999	12	96.03	89.14	88.37	18.50	100.87	28.87	145.43	58.46 to 99.75	328,258	290,077	
500,000 TO 999,999	8	95.66	92.74	92.83	08.57	99.90	71.25	108.29	71.25 to 108.29	689,375	639,959	
1,000,000 +	5	99.38	113.87	106.79	17.52	106.63	94.96	177.94	N/A	2,148,985	2,294,926	
<u>ALL</u>	83	98.43	101.33	100.15	18.46	101.18	22.82	178.17	96.35 to 100.58	316,989	317,469	

71 Platte
COMMERCIAL

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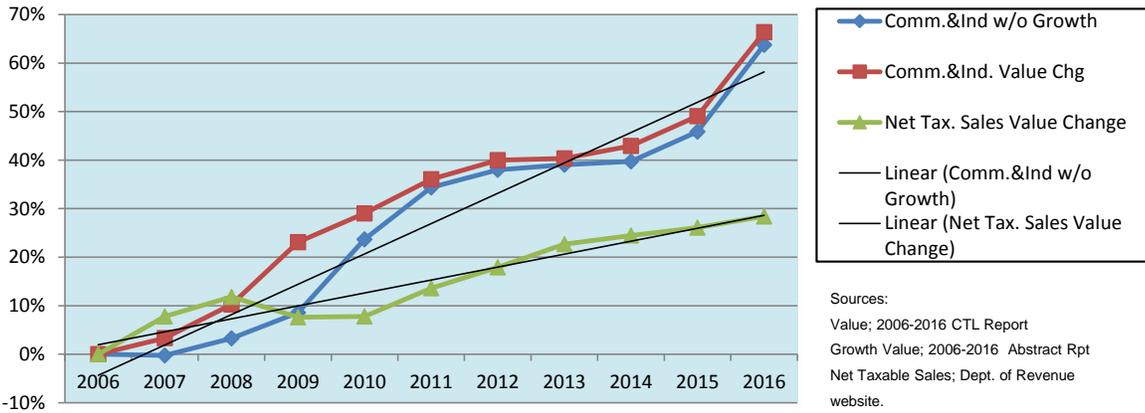
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95% Mean C.I. : 95.21 to 107.45

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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
Blank	2	94.22	94.22	97.05	05.88	97.08	88.68	99.75	N/A	317,500	308,128
152	1	107.91	107.91	107.91	00.00	100.00	107.91	107.91	N/A	39,615	42,750
325	1	54.81	54.81	54.81	00.00	100.00	54.81	54.81	N/A	292,500	160,315
334	1	177.94	177.94	177.94	00.00	100.00	177.94	177.94	N/A	1,300,000	2,313,205
339	1	97.92	97.92	97.92	00.00	100.00	97.92	97.92	N/A	60,000	58,750
340	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	275,000	267,190
344	9	100.56	104.73	104.61	19.67	100.11	40.67	157.17	92.73 to 133.59	179,086	187,335
349	2	96.95	96.95	96.38	01.28	100.59	95.71	98.18	N/A	230,000	221,673
350	1	156.52	156.52	156.52	00.00	100.00	156.52	156.52	N/A	230,000	360,000
352	4	104.14	109.66	110.97	18.27	98.82	84.91	145.43	N/A	214,125	237,620
353	25	100.20	108.30	98.79	17.00	109.63	64.55	178.17	96.19 to 114.17	247,991	244,984
384	1	58.45	58.45	58.45	00.00	100.00	58.45	58.45	N/A	20,000	11,690
386	3	96.05	102.32	96.65	09.23	105.87	92.14	118.76	N/A	189,667	183,315
392	1	100.58	100.58	100.58	00.00	100.00	100.58	100.58	N/A	1,350,000	1,357,800
406	11	94.77	86.96	83.98	19.72	103.55	28.87	122.14	32.95 to 106.88	211,164	177,327
407	2	94.73	94.73	96.05	04.92	98.63	90.07	99.38	N/A	1,245,000	1,195,878
434	1	98.43	98.43	98.43	00.00	100.00	98.43	98.43	N/A	190,000	187,025
435	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	215,000	198,340
442	2	102.18	102.18	98.56	04.12	103.67	97.97	106.39	N/A	322,500	317,845
444	1	78.20	78.20	78.20	00.00	100.00	78.20	78.20	N/A	164,000	128,250
470	1	99.76	99.76	99.76	00.00	100.00	99.76	99.76	N/A	62,500	62,350
494	2	102.73	102.73	102.72	05.42	100.01	97.16	108.29	N/A	550,000	564,973
528	6	95.58	92.09	90.76	18.00	101.47	58.46	121.14	58.46 to 121.14	837,517	760,128
<u>ALL</u>	<u>83</u>	98.43	101.33	100.15	18.46	101.18	22.82	178.17	96.35 to 100.58	316,989	317,469

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
2006	\$ 433,066,125	\$ 15,878,230	3.67%	\$ 417,187,895	-	\$ 331,789,106	-
2007	\$ 447,488,405	\$ 15,508,970	3.47%	\$ 431,979,435	-0.25%	\$ 357,604,623	7.78%
2008	\$ 477,504,940	\$ 30,167,350	6.32%	\$ 447,337,590	-0.03%	\$ 371,041,216	3.76%
2009	\$ 533,205,710	\$ 62,955,430	11.81%	\$ 470,250,280	-1.52%	\$ 357,049,720	-3.77%
2010	\$ 558,803,460	\$ 23,173,125	4.15%	\$ 535,630,335	0.45%	\$ 357,623,295	0.16%
2011	\$ 589,172,330	\$ 7,213,890	1.22%	\$ 581,958,440	4.14%	\$ 377,000,436	5.42%
2012	\$ 606,336,730	\$ 8,668,865	1.43%	\$ 597,667,865	1.44%	\$ 391,259,772	3.78%
2013	\$ 607,756,110	\$ 5,598,820	0.92%	\$ 602,157,290	-0.69%	\$ 406,962,774	4.01%
2014	\$ 619,037,295	\$ 14,003,690	2.26%	\$ 605,033,605	-0.45%	\$ 412,919,570	1.46%
2015	\$ 645,609,700	\$ 13,883,380	2.15%	\$ 631,726,320	2.05%	\$ 418,392,787	1.33%
2016	\$ 720,582,270	\$ 11,376,200	1.58%	\$ 709,206,070	9.85%	\$ 426,057,796	1.83%
Ann %chg	5.22%			Average	1.50%	2.61%	2.58%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	-0.25%	3.33%	7.78%
2008	3.30%	10.26%	11.83%
2009	8.59%	23.12%	7.61%
2010	23.68%	29.03%	7.79%
2011	34.38%	36.05%	13.63%
2012	38.01%	40.01%	17.92%
2013	39.05%	40.34%	22.66%
2014	39.71%	42.94%	24.45%
2015	45.87%	49.08%	26.10%
2016	63.76%	66.39%	28.41%

County Number: 71
 County Name: Platte

71 Platte
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 49
Total Sales Price : 42,566,730
Total Adj. Sales Price : 42,566,730
Total Assessed Value : 31,160,540
Avg. Adj. Sales Price : 868,709
Avg. Assessed Value : 635,929

MEDIAN : 73
WGT. MEAN : 73
MEAN : 75
COD : 15.80
PRD : 103.01

COV : 19.83
STD : 14.95
Avg. Abs. Dev : 11.50
MAX Sales Ratio : 112.72
MIN Sales Ratio : 37.98

95% Median C.I. : 69.40 to 78.56
95% Wgt. Mean C.I. : 68.96 to 77.45
95% Mean C.I. : 71.21 to 79.59

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrrs</u>												
01-OCT-13 To 31-DEC-13	10	64.08	69.33	67.69	12.89	102.42	55.99	102.37	58.48 to 79.92	937,976	634,951	
01-JAN-14 To 31-MAR-14	4	77.34	77.18	76.51	03.97	100.88	71.52	82.51	N/A	1,302,650	996,636	
01-APR-14 To 30-JUN-14	2	80.31	80.31	83.66	14.06	96.00	69.02	91.60	N/A	578,560	483,995	
01-JUL-14 To 30-SEP-14												
01-OCT-14 To 31-DEC-14	3	80.21	83.38	74.75	17.08	111.55	64.42	105.51	N/A	1,028,017	768,393	
01-JAN-15 To 31-MAR-15	3	60.45	67.34	64.14	12.37	104.99	59.57	82.00	N/A	1,220,767	782,955	
01-APR-15 To 30-JUN-15	6	71.93	70.32	69.02	06.92	101.88	59.26	78.56	59.26 to 78.56	598,387	412,997	
01-JUL-15 To 30-SEP-15	1	72.79	72.79	72.79	00.00	100.00	72.79	72.79	N/A	1,013,443	737,670	
01-OCT-15 To 31-DEC-15	6	81.40	79.39	77.95	10.37	101.85	58.52	90.29	58.52 to 90.29	762,777	594,548	
01-JAN-16 To 31-MAR-16	9	72.17	75.71	75.28	19.81	100.57	37.98	112.72	65.95 to 89.74	833,006	627,046	
01-APR-16 To 30-JUN-16	5	94.43	85.47	81.76	15.64	104.54	53.51	105.96	N/A	679,086	555,220	
01-JUL-16 To 30-SEP-16												
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	16	70.78	72.67	71.78	12.76	101.24	55.99	102.37	63.59 to 79.92	984,217	706,503	
01-OCT-14 To 30-SEP-15	13	72.69	72.84	69.34	11.98	105.05	59.26	105.51	60.45 to 80.21	873,086	605,361	
01-OCT-15 To 30-SEP-16	20	78.90	79.26	77.49	17.45	102.28	37.98	112.72	69.40 to 89.74	773,457	599,340	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	9	77.97	79.94	76.81	11.15	104.07	64.42	105.51	69.02 to 91.60	1,050,197	806,635	
01-JAN-15 To 31-DEC-15	16	73.72	73.32	71.10	11.27	103.12	58.52	90.29	60.45 to 82.00	802,670	570,738	
<u>ALL</u>	49	72.79	75.40	73.20	15.80	103.01	37.98	112.72	69.40 to 78.56	868,709	635,929	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
3	7	74.65	72.46	72.53	13.19	99.90	53.51	90.29	53.51 to 90.29	761,802	552,560	
6	42	72.74	75.89	73.30	16.13	103.53	37.98	112.72	69.40 to 79.91	886,527	649,824	
<u>ALL</u>	49	72.79	75.40	73.20	15.80	103.01	37.98	112.72	69.40 to 78.56	868,709	635,929	

71 Platte
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 49
 Total Sales Price : 42,566,730
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 Total Assessed Value : 31,160,540
 Avg. Adj. Sales Price : 868,709
 Avg. Assessed Value : 635,929

MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 75
 COD : 15.80
 PRD : 103.01

COV : 19.83
 STD : 14.95
 Avg. Abs. Dev : 11.50
 MAX Sales Ratio : 112.72
 MIN Sales Ratio : 37.98

95% Median C.I. : 69.40 to 78.56
 95% Wgt. Mean C.I. : 68.96 to 77.45
 95% Mean C.I. : 71.21 to 79.59

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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	74.78	74.37	70.39	24.06	105.65	53.51	94.43	N/A	744,501	524,018
3	3	59.26	67.69	65.64	20.69	103.12	53.51	90.29	N/A	828,998	544,142
6	1	94.43	94.43	94.43	00.00	100.00	94.43	94.43	N/A	491,010	463,645
_____Dry_____											
County	12	71.93	75.27	73.52	13.94	102.38	55.99	102.37	64.42 to 86.61	968,095	711,698
6	12	71.93	75.27	73.52	13.94	102.38	55.99	102.37	64.42 to 86.61	968,095	711,698
_____ALL_____											
	49	72.79	75.40	73.20	15.80	103.01	37.98	112.72	69.40 to 78.56	868,709	635,929

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	24	71.85	75.38	72.86	18.52	103.46	37.98	112.72	65.95 to 82.51	862,698	628,568
3	6	73.50	72.09	72.36	15.65	99.63	53.51	90.29	53.51 to 90.29	820,686	593,828
6	18	71.85	76.47	73.02	19.37	104.72	37.98	112.72	65.95 to 88.29	876,702	640,149
_____Dry_____											
County	16	71.93	74.56	73.78	13.37	101.06	55.99	102.37	64.12 to 84.90	918,011	677,299
6	16	71.93	74.56	73.78	13.37	101.06	55.99	102.37	64.12 to 84.90	918,011	677,299
_____ALL_____											
	49	72.79	75.40	73.20	15.80	103.01	37.98	112.72	69.40 to 78.56	868,709	635,929

Platte County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	3	6298	n/a	5750	5423	5125	4697	4500	4050	5205
Merrick	1	6215	5990	5765	5540	5200	5000	4635	4070	5359
Nance	1	5156	5150	5142	5128	5064	5058	5033	5031	5105
Polk	1	7493	6798	6366	5970	5515	5405	5218	4629	6847
Platte	6	8920	8400	7629	7214	6930	6510	6092	5460	7465
Boone	1	6200	6198	6167	6126	6095	6099	5850	5850	6091
Butler	1	7324	6525	6315	6172	6168	6115	5305	5173	6604
Colfax	1	6575	6250	6150	6050	5725	5500	5400	4975	5983
Madison	1	7329	7014	6572	6270	5961	5737	4721	4000	6338
Stanton	1	6000	6000	6000	5980	5510	5220	4370	4050	5531
Nance	2	5995	5970	5940	5850	5850	5845	5830	5825	5919

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	5575	n/a	5175	4851	4725	4227	3600	3000	4544
Merrick	1	3410	3075	2860	2725	2530	2505	2200	2140	2595
Nance	1	3388	3390	3367	3342	3341	3327	3344	3345	3360
Polk	1	5636	5336	4040	4040	3680	3580	3470	3470	4914
Platte	6	7596	7280	6706	6466	6345	5929	5100	4060	6436
Boone	1	4665	4662	4422	4382	4437	4451	4423	4404	4483
Butler	1	6300	5300	5199	5076	4598	4298	3400	3300	4795
Colfax	1	5835	5745	5549	5449	5250	5026	4704	4316	5266
Madison	1	6432	6265	5892	5609	5339	5116	4091	3275	5605
Stanton	1	5500	5500	5500	5250	4506	4560	4475	3800	4834
Nance	2	5140	5100	4980	4950	4950	4930	4910	4850	5001

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	1488	n/a	1500	1485	1325	1325	1325	1302	1328
Merrick	1	2350	2200	2044	1902	1750	1595	1477	1260	1577
Nance	1	1500	1501	1480	1471	1470	1425	1396	1396	1416
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	2153
Platte	6	1977	1800	1677	1688	1789	1647	1600	1574	1669
Boone	1	1853	1854	1840	1838	1848	1848	1535	1522	1695
Butler	1	2646	2597	2556	2543	2493	2448	2373	2348	2419
Colfax	1	2335	2335	2200	2200	2050	2050	1800	1800	2055
Madison	1	2250	2150	2050	2000	1896	1875	1549	1396	1852
Stanton	1	2100	2075	2025	1950	1506	1302	1268	1404	1494
Nance	2	1776	1747	1727	1696	1670	1631	1600	1590	1629

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	62	Median :	73	COV :	19.13	95% Median C.I. :	67.99 to 77.97
Total Sales Price :	47,151,749	Wgt. Mean :	73	STD :	14.34	95% Wgt. Mean C.I. :	69.25 to 76.97
Total Adj. Sales Price :	47,151,749	Mean :	75	Avg. Abs.Dev :	11.01	95% Mean C.I. :	71.38 to 78.52
Total Assessed Value :	34,473,490						
Avg. Adj. Sales Price :	760,512	COD :	15.14	MAX Sales Ratio :	112.72		
Avg. Assessed Value :	556,024	PRD :	102.52	MIN Sales Ratio :	37.98		

Printed : 04/05/2017

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	11	64.12	69.72	67.93	13.05	102.64	55.99	102.37	58.48 to 79.92	889,069	603,987
01/01/2014 To 03/31/2014	5	76.70	74.91	75.68	06.02	98.98	65.85	82.51	N/A	1,130,120	855,255
04/01/2014 To 06/30/2014	4	67.38	70.53	74.01	14.51	95.30	55.75	91.60	N/A	496,780	367,668
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	3	80.21	83.38	74.75	17.08	111.55	64.42	105.51	N/A	1,028,017	768,393
01/01/2015 To 03/31/2015	4	71.23	71.44	65.39	16.05	109.25	59.57	83.72	N/A	978,075	639,539
04/01/2015 To 06/30/2015	6	71.93	70.32	69.02	06.92	101.88	59.26	78.56	59.26 to 78.56	598,387	412,997
07/01/2015 To 09/30/2015	1	72.79	72.79	72.79		100.00	72.79	72.79	N/A	1,013,443	737,670
10/01/2015 To 12/31/2015	7	80.67	79.57	78.12	08.97	101.86	58.52	90.29	58.52 to 90.29	699,523	546,489
01/01/2016 To 03/31/2016	10	74.05	75.74	75.31	17.89	100.57	37.98	112.72	65.95 to 89.74	790,749	595,507
04/01/2016 To 06/30/2016	9	76.04	81.26	79.69	21.46	101.97	53.51	105.96	65.40 to 103.28	520,826	415,032
07/01/2016 To 09/30/2016	2	73.49	73.49	75.93	11.76	96.79	64.85	82.13	N/A	321,290	243,963
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	20	69.81	71.18	71.14	12.30	100.06	55.75	102.37	64.03 to 76.70	870,874	619,540
10/01/2014 To 09/30/2015	14	72.74	73.61	69.65	12.21	105.69	59.26	105.51	60.45 to 82.00	828,580	577,070
10/01/2015 To 09/30/2016	28	77.16	78.31	77.22	16.47	101.41	37.98	112.72	67.99 to 86.61	647,649	500,132
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	12	74.11	75.57	75.10	13.74	100.63	55.75	105.51	65.74 to 82.51	893,481	671,010
01/01/2015 To 12/31/2015	18	75.54	74.30	71.57	10.88	103.81	58.52	90.29	65.61 to 82.00	745,151	533,290

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	62	Median :	73	COV :	19.13	95% Median C.I. :	67.99 to 77.97
Total Sales Price :	47,151,749	Wgt. Mean :	73	STD :	14.34	95% Wgt. Mean C.I. :	69.25 to 76.97
Total Adj. Sales Price :	47,151,749	Mean :	75	Avg. Abs. Dev :	11.01	95% Mean C.I. :	71.38 to 78.52
Total Assessed Value :	34,473,490						
Avg. Adj. Sales Price :	760,512	COD :	15.14	MAX Sales Ratio :	112.72		
Avg. Assessed Value :	556,024	PRD :	102.52	MIN Sales Ratio :	37.98		

Printed : 04/05/2017

AREA (MARKET)

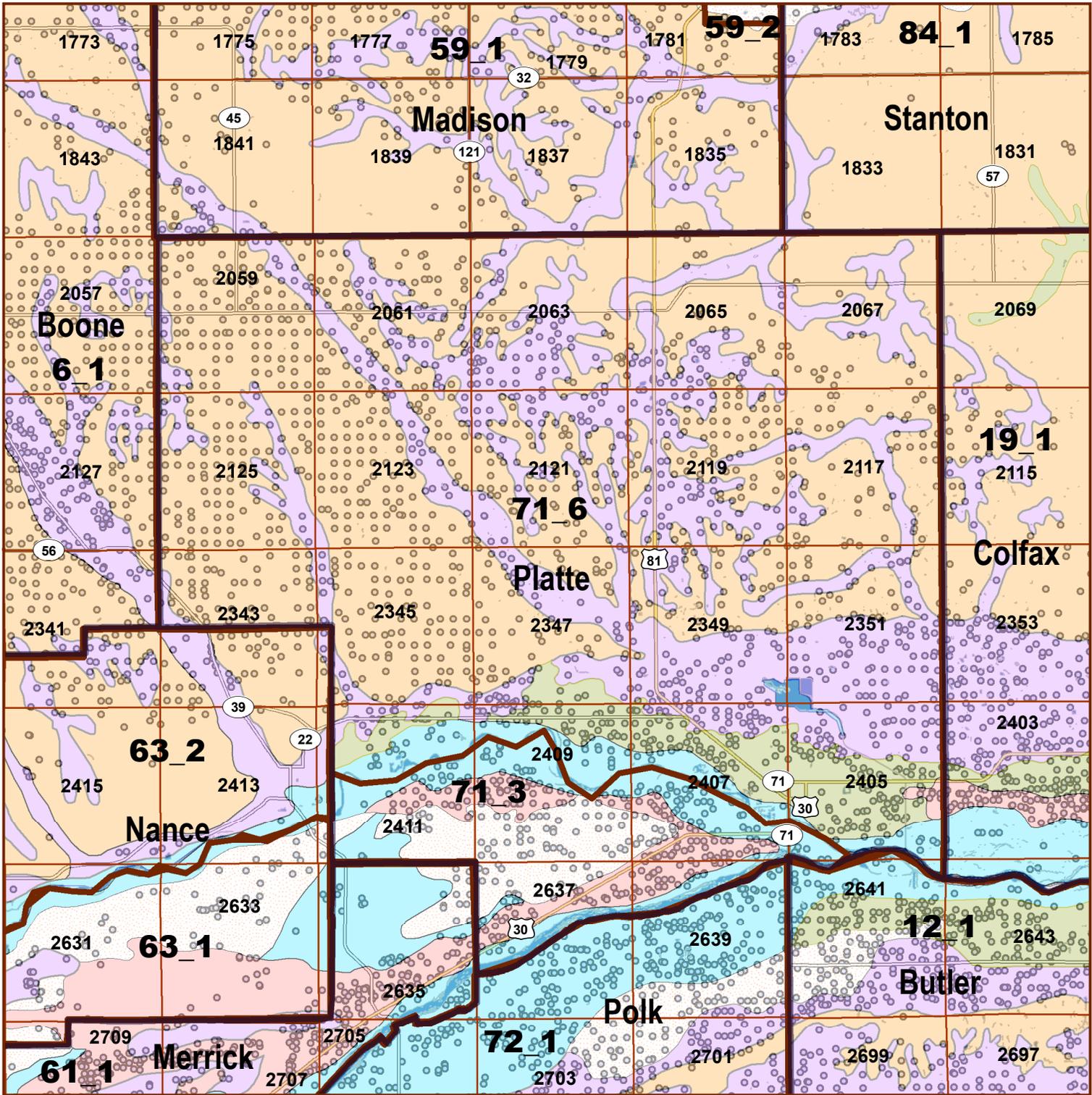
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	9	74.65	72.86	72.71	13.07	100.21	53.51	90.29	59.26 to 83.72	645,910	469,639
6	53	72.69	75.30	73.17	15.38	102.91	37.98	112.72	67.35 to 78.56	779,973	570,693

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	6	77.57	77.60	72.48	23.72	107.06	53.51	103.28	53.51 to 103.28	578,098	419,023
3	4	62.06	66.98	65.57	17.06	102.15	53.51	90.29	N/A	679,394	445,491
6	2	98.86	98.86	97.49	04.48	101.41	94.43	103.28	N/A	375,505	366,088
<u>Dry</u>											
County	18	71.06	73.00	72.64	12.55	100.50	55.75	102.37	65.40 to 79.92	766,619	556,846
6	18	71.06	73.00	72.64	12.55	100.50	55.75	102.37	65.40 to 79.92	766,619	556,846
<u>ALL</u>											
10/01/2013 To 09/30/2016	62	72.74	74.95	73.11	15.14	102.52	37.98	112.72	67.99 to 77.97	760,512	556,024

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	31	72.17	75.83	73.20	17.69	103.59	37.98	112.72	65.95 to 82.13	745,412	545,669
3	8	73.50	72.64	72.56	14.94	100.11	53.51	90.29	53.51 to 90.29	675,587	490,224
6	23	72.17	76.93	73.40	18.57	104.81	37.98	112.72	65.95 to 82.13	769,699	564,954
<u>Dry</u>											
County	22	71.06	72.90	73.03	12.41	99.82	55.75	102.37	64.42 to 79.92	766,826	559,984
6	22	71.06	72.90	73.03	12.41	99.82	55.75	102.37	64.42 to 79.92	766,826	559,984
<u>ALL</u>											
10/01/2013 To 09/30/2016	62	72.74	74.95	73.11	15.14	102.52	37.98	112.72	67.99 to 77.97	760,512	556,024



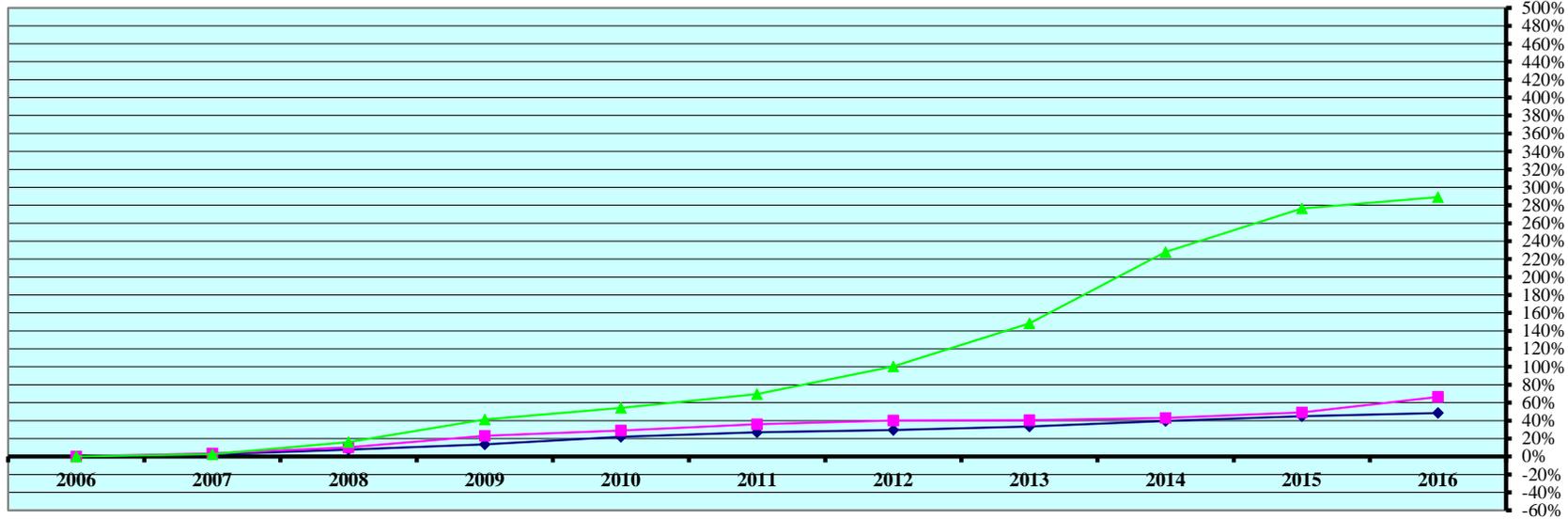
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Platte County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



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
2006	980,578,395	--	--	--	433,066,125	--	--	--	612,591,640	--	--	--
2007	1,003,868,485	23,290,090	2.38%	2.38%	447,488,405	14,422,280	3.33%	3.33%	628,329,670	15,738,030	2.57%	2.57%
2008	1,054,094,060	50,225,575	5.00%	7.50%	477,504,940	30,016,535	6.71%	10.26%	710,769,320	82,439,650	13.12%	16.03%
2009	1,113,604,465	59,510,405	5.65%	13.57%	533,205,710	55,700,770	11.66%	23.12%	865,654,220	154,884,900	21.79%	41.31%
2010	1,195,030,640	81,426,175	7.31%	21.87%	558,803,460	25,597,750	4.80%	29.03%	945,197,590	79,543,370	9.19%	54.29%
2011	1,243,780,870	48,750,230	4.08%	26.84%	589,172,330	30,368,870	5.43%	36.05%	1,038,243,795	93,046,205	9.84%	69.48%
2012	1,268,991,982	25,211,112	2.03%	29.41%	606,336,730	17,164,400	2.91%	40.01%	1,227,622,430	189,378,635	18.24%	100.40%
2013	1,307,127,370	38,135,388	3.01%	33.30%	607,756,110	1,419,380	0.23%	40.34%	1,521,775,090	294,152,660	23.96%	148.42%
2014	1,370,000,922	62,873,552	4.81%	39.71%	619,037,295	11,281,185	1.86%	42.94%	2,008,208,965	486,433,875	31.96%	227.82%
2015	1,420,286,969	50,286,047	3.67%	44.84%	645,609,700	26,572,405	4.29%	49.08%	2,305,352,485	297,143,520	14.80%	276.33%
2016	1,455,511,084	35,224,115	2.48%	48.43%	720,582,270	74,972,570	11.61%	66.39%	2,383,414,785	78,062,300	3.39%	289.07%

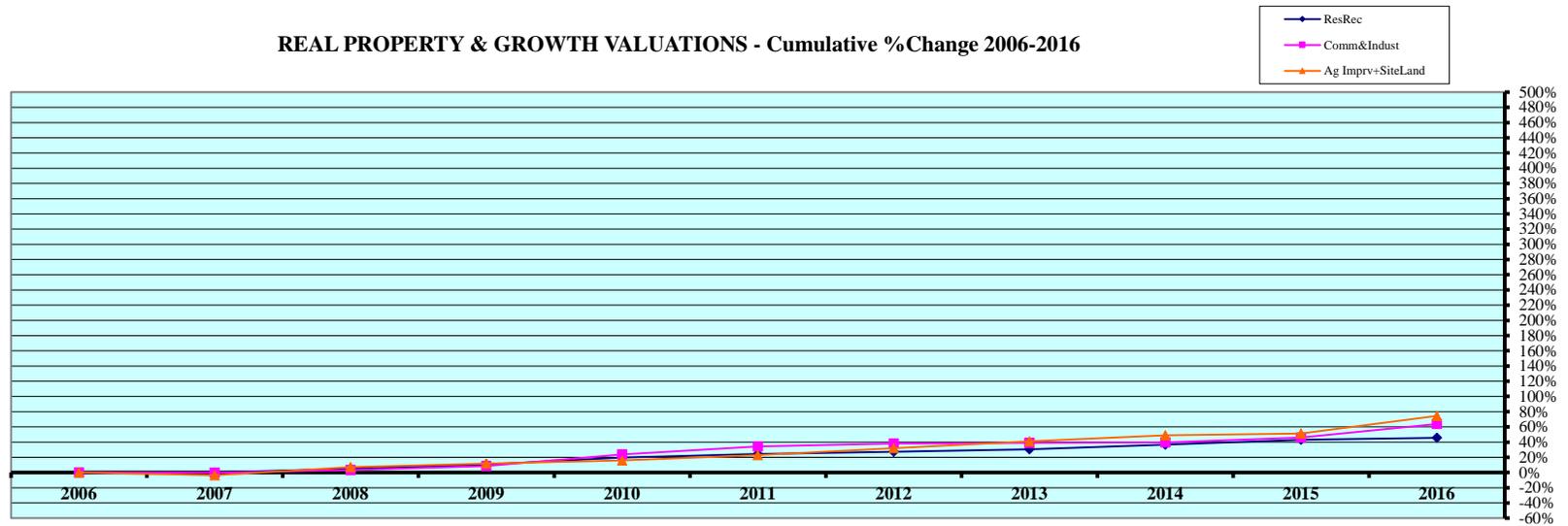
Rate Annual %chg: Residential & Recreational 4.03% Commercial & Industrial 5.22% Agricultural Land 14.55%

Cnty# 71
 County PLATTE

CHART 1 EXHIBIT 71B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



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	
2006	980,578,395	22,273,928	2.27%	958,304,467	--	--	433,066,125	15,878,230	3.67%	417,187,895	--	--	
2007	1,003,868,485	21,766,661	2.17%	982,101,824	0.16%	0.16%	447,488,405	15,508,970	3.47%	431,979,435	-0.25%	-0.25%	
2008	1,054,094,060	23,104,069	2.19%	1,030,989,991	2.70%	5.14%	477,504,940	30,167,350	6.32%	447,337,590	-0.03%	3.30%	
2009	1,113,604,465	27,710,278	2.49%	1,085,894,187	3.02%	10.74%	533,205,710	62,955,430	11.81%	470,250,280	-1.52%	8.59%	
2010	1,195,030,640	21,353,390	1.79%	1,173,677,250	5.39%	19.69%	558,803,460	23,173,125	4.15%	535,630,335	0.45%	23.68%	
2011	1,243,780,870	24,440,780	1.97%	1,219,340,090	2.03%	24.35%	589,172,330	7,213,890	1.22%	581,958,440	4.14%	34.38%	
2012	1,268,991,982	19,653,214	1.55%	1,249,338,768	0.45%	27.41%	606,336,730	8,668,865	1.43%	597,667,865	1.44%	38.01%	
2013	1,307,127,370	26,609,635	2.04%	1,280,517,735	0.91%	30.59%	607,756,110	5,598,820	0.92%	602,157,290	-0.69%	39.05%	
2014	1,370,000,922	28,941,880	2.11%	1,341,059,042	2.60%	36.76%	619,037,295	14,003,690	2.26%	605,033,605	-0.45%	39.71%	
2015	1,420,286,969	17,772,790	1.25%	1,402,514,179	2.37%	43.03%	645,609,700	13,883,380	2.15%	631,726,320	2.05%	45.87%	
2016	1,455,511,084	27,608,023	1.90%	1,427,903,061	0.54%	45.62%	720,582,270	11,376,200	1.58%	709,206,070	9.85%	63.76%	
Rate Ann%chg	4.03%					2.02%	5.22%					C & I w/o growth	1.50%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value					
2006	93,047,540	68,380,535	161,428,075	4,772,425	2.96%	156,655,650	--	--
2007	95,035,085	72,287,970	167,323,055	11,672,494	6.98%	155,650,561	-3.58%	-3.58%
2008	99,963,370	76,649,195	176,612,565	3,724,765	2.11%	172,887,800	3.33%	7.10%
2009	104,795,651	80,122,414	184,918,065	4,699,174	2.54%	180,218,891	2.04%	11.64%
2010	108,892,135	81,435,320	190,327,455	3,442,860	1.81%	186,884,595	1.06%	15.77%
2011	120,300,842	83,936,398	204,237,240	5,985,220	2.93%	198,252,020	4.16%	22.81%
2012	127,190,498	94,542,957	221,733,455	8,657,725	3.90%	213,075,730	4.33%	31.99%
2013	137,354,821	104,935,195	242,290,016	14,451,650	5.96%	227,838,366	2.75%	41.14%
2014	137,464,601	108,450,970	245,915,571	5,684,205	2.31%	240,231,366	-0.85%	48.82%
2015	139,531,781	113,813,373	253,345,154	9,169,430	3.62%	244,175,724	-0.71%	51.26%
2016	148,038,251	144,466,983	292,505,234	10,913,825	3.73%	281,591,409	11.15%	74.44%
Rate Ann%chg	4.75%	7.77%	6.12%			Ag Imprv+Site w/o growth	2.37%	

(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.

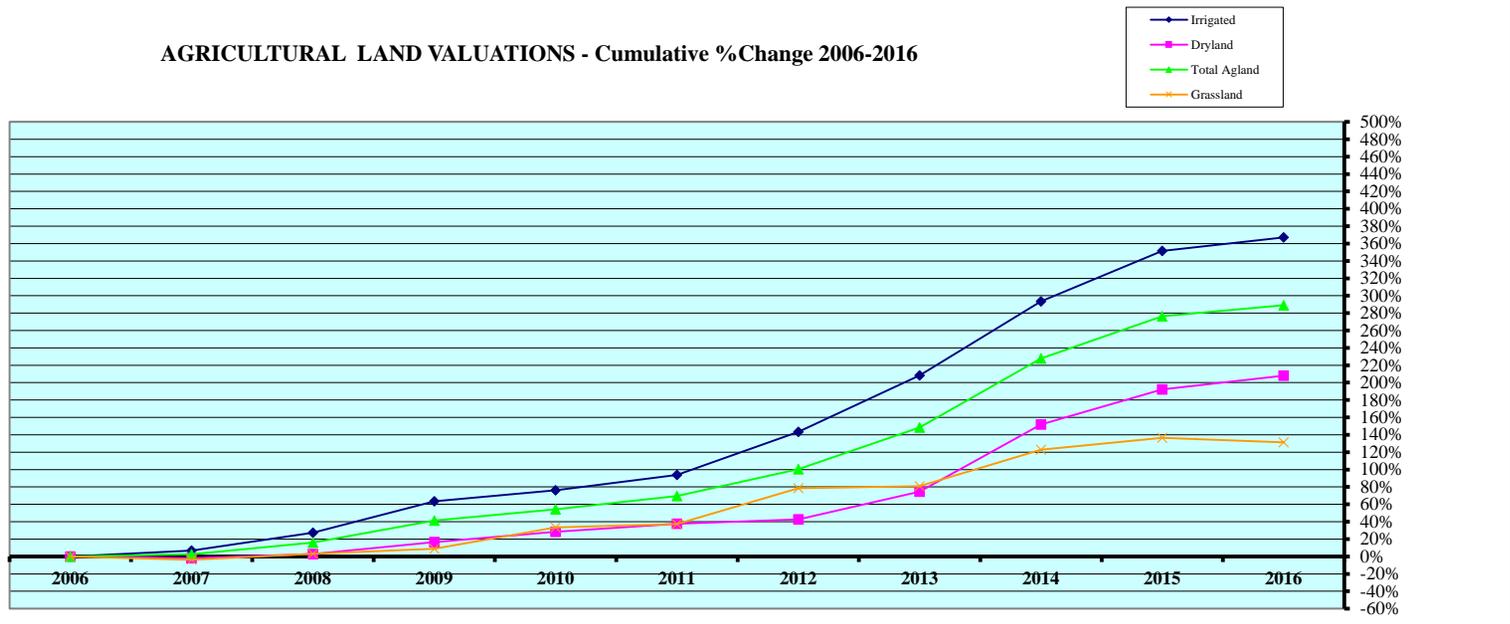
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# 71
County PLATTE

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	327,570,395	--	--	--	251,181,175	--	--	--	33,220,925	--	--	--
2007	349,556,210	21,985,815	6.71%	6.71%	246,232,950	-4,948,225	-1.97%	-1.97%	31,951,895	-1,269,030	-3.82%	-3.82%
2008	417,351,250	67,795,040	19.39%	27.41%	258,488,070	12,255,120	4.98%	2.91%	34,227,905	2,276,010	7.12%	3.03%
2009	535,697,635	118,346,385	28.36%	63.54%	292,979,080	34,491,010	13.34%	16.64%	36,210,010	1,982,105	5.79%	9.00%
2010	577,288,895	41,591,260	7.76%	76.23%	322,418,465	29,439,385	10.05%	28.36%	44,335,165	8,125,155	22.44%	33.46%
2011	634,634,455	57,345,560	9.93%	93.74%	345,627,210	23,208,745	7.20%	37.60%	45,620,605	1,285,440	2.90%	37.32%
2012	797,354,525	162,720,070	25.64%	143.41%	358,366,480	12,739,270	3.69%	42.67%	59,350,625	13,730,020	30.10%	78.65%
2013	1,010,310,465	212,955,940	26.71%	208.43%	438,563,030	80,196,550	22.38%	74.60%	60,085,670	735,045	1.24%	80.87%
2014	1,288,976,030	278,665,565	27.58%	293.50%	632,420,835	193,857,805	44.20%	151.78%	74,011,405	13,925,735	23.18%	122.79%
2015	1,479,097,320	190,121,290	14.75%	351.54%	733,832,500	101,411,665	16.04%	192.15%	78,576,425	4,565,020	6.17%	136.53%
2016	1,529,991,850	50,894,530	3.44%	367.07%	773,667,980	39,835,480	5.43%	208.01%	76,831,145	-1,745,280	-2.22%	131.27%

Rate Ann.%chg: Irrigated **16.66%** Dryland **11.91%** Grassland **8.75%**

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
2006	446,925	--	--	--	172,220	--	--	--	612,591,640	--	--	--
2007	400,995	-45,930	-10.28%	-10.28%	187,620	15,400	8.94%	8.94%	628,329,670	15,738,030	2.57%	2.57%
2008	369,005	-31,990	-7.98%	-17.43%	333,090	145,470	77.53%	93.41%	710,769,320	82,439,650	13.12%	16.03%
2009	416,700	47,695	12.93%	-6.76%	350,795	17,705	5.32%	103.69%	865,654,220	154,884,900	21.79%	41.31%
2010	196,015	-220,685	-52.96%	-56.14%	959,050	608,255	173.39%	456.87%	945,197,590	79,543,370	9.19%	54.29%
2011	227,970	31,955	16.30%	-48.99%	12,133,555	11,174,505	1165.16%	6945.38%	1,038,243,795	93,046,205	9.84%	69.48%
2012	257,050	29,080	12.76%	-42.48%	12,293,750	160,195	1.32%	7038.40%	1,227,622,430	189,378,635	18.24%	100.40%
2013	255,905	-1,145	-0.45%	-42.74%	12,560,020	266,270	2.17%	7193.01%	1,521,775,090	294,152,660	23.96%	148.42%
2014	257,350	1,445	0.56%	-42.42%	12,543,345	-16,675	-0.13%	7183.33%	2,008,208,965	486,433,875	31.96%	227.82%
2015	260,115	2,765	1.07%	-41.80%	13,586,125	1,042,780	8.31%	7788.82%	2,305,352,485	297,143,520	14.80%	276.33%
2016	40,450	-219,665	-84.45%	-90.95%	2,883,360	-10,702,765	-78.78%	1574.23%	2,383,414,785	78,062,300	3.39%	289.07%

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County **PLATTE**

Rate Ann.%chg: Total Agric Land **14.55%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (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
2006	324,607,090	173,556	1,870			253,732,220	158,495	1,601			33,336,840	51,157	652		
2007	347,076,995	185,923	1,867	-0.19%	-0.19%	248,586,705	149,190	1,666	4.08%	4.08%	32,179,085	49,113	655	0.54%	0.54%
2008	415,602,410	198,865	2,090	11.95%	11.74%	260,130,455	137,153	1,897	13.83%	18.47%	34,219,800	47,920	714	8.99%	9.58%
2009	535,728,225	202,087	2,651	26.85%	41.74%	293,320,655	133,919	2,190	15.48%	36.82%	40,327,605	47,336	852	19.30%	30.73%
2010	577,556,345	203,768	2,834	6.92%	51.54%	322,542,150	131,080	2,461	12.34%	53.71%	45,177,490	50,362	897	5.29%	37.66%
2011	634,516,885	208,248	3,047	7.50%	62.91%	345,210,050	126,986	2,718	10.48%	69.81%	45,857,950	49,501	926	3.27%	42.16%
2012	799,080,475	209,822	3,808	24.99%	103.62%	358,406,150	125,592	2,854	4.98%	78.26%	58,559,795	49,411	1,185	27.93%	81.87%
2013	1,010,500,885	212,372	4,758	24.94%	154.40%	438,175,810	122,848	3,567	24.99%	122.80%	60,361,005	49,318	1,224	3.27%	87.82%
2014	1,286,481,970	214,872	5,987	25.83%	220.11%	634,700,370	120,988	5,246	47.08%	227.69%	73,645,680	48,650	1,514	23.68%	132.30%
2015	1,479,652,135	215,930	6,852	14.45%	266.38%	734,378,210	119,978	6,121	16.68%	282.35%	78,228,015	48,458	1,614	6.64%	147.73%
2016	1,529,181,700	213,546	7,161	4.50%	282.87%	774,732,080	121,566	6,373	4.12%	298.09%	76,802,945	48,839	1,573	-2.59%	141.32%

Rate Annual %chg Average Value/Acre: 14.37%

14.81%

9.21%

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
2006	447,045	5,959	75			162,515	1,364	119			612,285,710	390,531	1,568		
2007	401,875	5,357	75	0.00%	0.00%	187,435	1,628	115	-3.36%	-3.36%	628,432,095	391,210	1,606	2.46%	2.46%
2008	363,765	4,849	75	0.00%	0.00%	334,245	1,580	212	83.77%	77.58%	710,650,675	390,366	1,820	13.33%	16.11%
2009	415,205	4,615	90	19.94%	19.93%	411,870	1,323	311	47.13%	161.28%	870,203,560	389,280	2,235	22.79%	42.58%
2010	189,400	2,106	90	-0.03%	19.89%	494,055	1,680	294	-5.51%	146.88%	945,959,440	388,996	2,432	8.78%	55.11%
2011	224,445	2,495	90	0.02%	19.92%	479,090	1,458	329	11.69%	175.74%	1,026,288,420	388,689	2,640	8.58%	68.41%
2012	254,350	2,543	100	11.17%	33.31%	2,930,025	3,434	853	159.72%	616.15%	1,219,230,795	390,803	3,120	18.16%	98.99%
2013	255,655	2,557	100	-0.01%	33.29%	2,936,275	3,438	854	0.10%	616.88%	1,512,229,630	390,532	3,872	24.12%	146.98%
2014	254,990	2,550	100	0.00%	33.28%	3,001,810	3,493	859	0.61%	621.29%	1,998,084,820	390,554	5,116	32.12%	226.31%
2015	257,605	2,576	100	0.01%	33.29%	2,989,745	3,463	863	0.46%	624.61%	2,295,505,710	390,405	5,880	14.93%	275.03%
2016	274,645	2,746	100	0.01%	33.30%	2,887,835	3,370	857	-0.74%	619.27%	2,383,879,205	390,068	6,111	3.94%	289.80%

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PLATTE

Rate Annual %chg Average Value/Acre: 14.57%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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
32,237	PLATTE	346,831,921	33,370,215	76,631,042	1,451,108,864	466,319,685	254,262,585	4,402,220	2,383,414,785	148,038,251	144,466,983	166,575	5,309,013,126
cnty.sectorvalue % of total value:		6.53%	0.63%	1.44%	27.33%	8.78%	4.79%	0.08%	44.89%	2.79%	2.72%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
22,111	COLUMBUS	48,887,863	8,388,527	7,732,907	1,012,431,600	372,565,830	11,804,130	262,890	0	0	0	0	1,462,073,747
68.59%	%sector of county sector	14.10%	25.14%	10.09%	69.77%	79.89%	4.64%	5.97%					27.54%
	%sector of municipality	3.34%	0.57%	0.53%	69.25%	25.48%	0.81%	0.02%					100.00%
36	CORNLEA	600,846	0	0	1,189,215	808,245	0	0	0	0	0	0	2,598,306
0.11%	%sector of county sector	0.17%			0.08%	0.17%							0.05%
	%sector of municipality	23.12%			45.77%	31.11%							100.00%
203	CRESTON	589,299	1,774	880	5,271,285	1,324,225	0	0	6,035	0	10	0	7,193,508
0.63%	%sector of county sector	0.17%	0.01%	0.00%	0.36%	0.28%			0.00%		0.00%		0.14%
	%sector of municipality	8.19%	0.02%	0.01%	73.28%	18.41%			0.08%		0.00%		100.00%
351	DUNCAN	165,339	447,545	1,731,085	15,888,220	1,702,695	861,000	0	132,825	0	142,015	0	21,070,724
1.09%	%sector of county sector	0.05%	1.34%	2.26%	1.09%	0.37%	0.34%		0.01%		0.10%		0.40%
	%sector of municipality	0.78%	2.12%	8.22%	75.40%	8.08%	4.09%		0.63%		0.67%		100.00%
760	HUMPHREY	1,059,544	356,313	880,270	51,705,570	3,493,725	0	0	0	0	0	0	57,495,422
2.36%	%sector of county sector	0.31%	1.07%	1.15%	3.56%	0.75%							1.08%
	%sector of municipality	1.84%	0.62%	1.53%	89.93%	6.08%							100.00%
255	LINDSAY	10,116,527	122,537	23,404	11,444,660	2,654,435	2,970,945	0	0	0	0	0	27,332,508
0.79%	%sector of county sector	2.92%	0.37%	0.03%	0.79%	0.57%	1.17%						0.51%
	%sector of municipality	37.01%	0.45%	0.09%	41.87%	9.71%	10.87%						100.00%
284	MONROE	863,403	173,060	519,481	7,646,120	10,899,420	0	0	0	0	0	0	20,101,484
0.88%	%sector of county sector	0.25%	0.52%	0.68%	0.53%	2.34%							0.38%
	%sector of municipality	4.30%	0.86%	2.58%	38.04%	54.22%							100.00%
721	NEWMAN GROVE	735	1,604	78	350,545	0	0	0	0	0	0	0	352,962
2.24%	%sector of county sector	0.00%	0.00%	0.00%	0.02%								0.01%
	%sector of municipality	0.21%	0.45%	0.02%	99.32%								100.00%
336	PLATTE CENTER	521,988	169,426	551,967	11,636,440	1,547,920	0	0	0	0	35,730	0	14,463,471
1.04%	%sector of county sector	0.15%	0.51%	0.72%	0.80%	0.33%					0.02%		0.27%
	%sector of municipality	3.61%	1.17%	3.82%	80.45%	10.70%					0.25%		100.00%
46	TARNOV	63,349	28,622	155,059	1,264,395	122,085	0	0	0	0	0	0	1,633,510
0.14%	%sector of county sector	0.02%	0.09%	0.20%	0.09%	0.03%							0.03%
	%sector of municipality	3.88%	1.75%	9.49%	77.40%	7.47%							100.00%
25,103	Total Municipalities	62,868,893	9,689,408	11,595,131	1,118,828,050	395,118,580	15,636,075	262,890	138,860	0	177,755	0	1,614,315,642
77.87%	%all municip.sect of cnty	18.13%	29.04%	15.13%	77.10%	84.73%	6.15%	5.97%	0.01%		0.12%		30.41%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
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CHART 5

EXHIBIT

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Total Real Property Sum Lines 17, 25, & 30	Records : 19,451	Value : 4,947,673,796	Growth 53,327,180	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	532	10,862,435	372	11,307,275	830	11,188,945	1,734	33,358,655	
02. Res Improve Land	8,553	173,552,925	723	22,292,635	974	21,540,125	10,250	217,385,685	
03. Res Improvements	8,858	959,118,926	966	151,643,830	1,080	159,285,335	10,904	1,270,048,091	
04. Res Total	9,390	1,143,534,286	1,338	185,243,740	1,910	192,014,405	12,638	1,520,792,431	28,174,545
% of Res Total	74.30	75.19	10.59	12.18	15.11	12.63	64.97	30.74	52.83
05. Com UnImp Land	210	12,164,900	42	3,380,840	4	237,000	256	15,782,740	
06. Com Improve Land	978	86,439,645	93	9,250,155	58	3,490,525	1,129	99,180,325	
07. Com Improvements	1,000	299,111,990	103	31,650,960	65	25,432,565	1,168	356,195,515	
08. Com Total	1,210	397,716,535	145	44,281,955	69	29,160,090	1,424	471,158,580	11,982,455
% of Com Total	84.97	84.41	10.18	9.40	4.85	6.19	7.32	9.52	22.47
09. Ind UnImp Land	2	232,460	12	2,403,365	0	0	14	2,635,825	
10. Ind Improve Land	7	607,085	49	17,014,180	2	1,566,560	58	19,187,825	
11. Ind Improvements	7	14,796,530	49	216,385,890	2	1,455,005	58	232,637,425	
12. Ind Total	9	15,636,075	61	235,803,435	2	3,021,565	72	254,461,075	0
% of Ind Total	12.50	6.14	84.72	92.67	2.78	1.19	0.37	5.14	0.00
13. Rec UnImp Land	4	262,890	13	339,890	24	892,715	41	1,495,495	
14. Rec Improve Land	0	0	3	727,420	12	827,245	15	1,554,665	
15. Rec Improvements	0	0	3	414,530	14	1,106,970	17	1,521,500	
16. Rec Total	4	262,890	16	1,481,840	38	2,826,930	58	4,571,660	0
% of Rec Total	6.90	5.75	27.59	32.41	65.52	61.84	0.30	0.09	0.00
Res & Rec Total	9,394	1,143,797,176	1,354	186,725,580	1,948	194,841,335	12,696	1,525,364,091	28,174,545
% of Res & Rec Total	73.99	74.99	10.66	12.24	15.34	12.77	65.27	30.83	52.83
Com & Ind Total	1,219	413,352,610	206	280,085,390	71	32,181,655	1,496	725,619,655	11,982,455
% of Com & Ind Total	81.48	56.97	13.77	38.60	4.75	4.44	7.69	14.67	22.47
17. Taxable Total	10,613	1,557,149,786	1,560	466,810,970	2,019	227,022,990	14,192	2,250,983,746	40,157,000
% of Taxable Total	74.78	69.18	10.99	20.74	14.23	10.09	72.96	45.50	75.30

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	4	3,427,960	6,014,930	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	4	3,427,960	6,014,930
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	3,427,960	6,014,930

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	407	83	178	668

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	5,075	152	47,543,245	3,455	1,636,674,750	3,608	1,684,223,070
28. Ag-Improved Land	0	0	85	34,485,680	1,483	715,501,450	1,568	749,987,130
29. Ag Improvements	0	0	90	9,683,385	1,560	252,629,890	1,650	262,313,275
30. Ag Total							5,258	2,696,523,475

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.00	0	
32. HomeSite Improv Land	0	0.00	0	51	53.42	1,080,000	
33. HomeSite Improvements	0	0.00	0	52	0.00	7,328,630	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	12.10	50,815	
36. FarmSite Improv Land	0	0.00	0	70	137.98	607,315	
37. FarmSite Improvements	0	0.00	0	76	0.00	2,354,755	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	164	233.25	0	
40. Other- Non Ag Use	0	0.00	0	8	141.01	132,500	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	8	7.62	160,000	9	7.62	160,000	
32. HomeSite Improv Land	996	1,024.89	20,660,600	1,047	1,078.31	21,740,600	
33. HomeSite Improvements	1,007	0.00	125,500,680	1,059	0.00	132,829,310	1,404,255
34. HomeSite Total				1,068	1,085.93	154,729,910	
35. FarmSite UnImp Land	203	261.37	1,097,730	211	273.47	1,148,545	
36. FarmSite Improv Land	1,327	4,282.52	17,986,550	1,397	4,420.50	18,593,865	
37. FarmSite Improvements	1,437	0.00	127,129,210	1,513	0.00	129,483,965	11,765,925
38. FarmSite Total				1,724	4,693.97	149,226,375	
39. Road & Ditches	4,153	8,114.03	0	4,317	8,347.28	0	
40. Other- Non Ag Use	35	959.93	841,470	43	1,100.94	973,970	
41. Total Section VI				2,792	15,228.12	304,930,255	13,170,180

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	7,540
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	1,916.30	5,700,500	14	1,922.02	5,708,040

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	7	889.47	2,039,690
44. Recapture Value N/A	0	0.00	0	7	889.47	2,382,120
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	94	9,548.34	23,612,155	101	10,437.81	25,651,845
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,054.63	12.04%	19,238,835	14.57%	6,298.25
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,714.48	14.65%	21,358,415	16.18%	5,750.04
48. 2A	5,429.22	21.41%	29,439,965	22.30%	5,422.50
49. 3A1	3,777.96	14.90%	19,362,150	14.67%	5,125.03
50. 3A	4,778.00	18.84%	22,444,055	17.00%	4,697.37
51. 4A1	3,363.25	13.26%	15,134,615	11.46%	4,500.00
52. 4A	1,244.96	4.91%	5,042,105	3.82%	4,050.01
53. Total	25,362.50	100.00%	132,020,140	100.00%	5,205.33
Dry					
54. 1D1	243.40	11.11%	1,356,960	13.64%	5,575.02
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	296.75	13.55%	1,535,700	15.43%	5,175.06
57. 2D	335.15	15.30%	1,625,865	16.34%	4,851.16
58. 3D1	257.79	11.77%	1,218,055	12.24%	4,724.99
59. 3D	710.02	32.42%	3,001,150	30.16%	4,226.85
60. 4D1	287.59	13.13%	1,035,340	10.40%	3,600.06
61. 4D	59.27	2.71%	177,810	1.79%	3,000.00
62. Total	2,189.97	100.00%	9,950,880	100.00%	4,543.84
Grass					
63. 1G1	152.88	0.81%	251,375	0.99%	1,644.26
64. 1G	1.90	0.01%	2,520	0.01%	1,326.32
65. 2G1	216.50	1.15%	352,240	1.39%	1,626.97
66. 2G	666.99	3.55%	1,071,255	4.23%	1,606.10
67. 3G1	1,098.50	5.85%	1,608,075	6.35%	1,463.88
68. 3G	6,184.58	32.94%	8,576,145	33.86%	1,386.70
69. 4G1	3,590.11	19.12%	5,105,405	20.15%	1,422.07
70. 4G	6,862.57	36.55%	8,364,480	33.02%	1,218.86
71. Total	18,774.03	100.00%	25,331,495	100.00%	1,349.28
Irrigated Total					
Irrigated Total	25,362.50	53.39%	132,020,140	78.70%	5,205.33
Dry Total					
Dry Total	2,189.97	4.61%	9,950,880	5.93%	4,543.84
Grass Total					
Grass Total	18,774.03	39.52%	25,331,495	15.10%	1,349.28
72. Waste	436.55	0.92%	43,650	0.03%	99.99
73. Other	738.55	1.55%	399,250	0.24%	540.59
74. Exempt	49.17	0.10%	0	0.00%	0.00
75. Market Area Total	47,501.60	100.00%	167,745,415	100.00%	3,531.36

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	49,190.78	26.18%	438,787,930	31.28%	8,920.13
46. 1A	19,341.52	10.29%	162,461,670	11.58%	8,399.63
47. 2A1	18,504.13	9.85%	141,161,400	10.06%	7,628.64
48. 2A	5,952.99	3.17%	42,945,535	3.06%	7,214.11
49. 3A1	22,861.86	12.17%	158,432,495	11.29%	6,929.99
50. 3A	49,985.80	26.60%	325,405,755	23.20%	6,509.96
51. 4A1	20,529.28	10.92%	125,058,785	8.92%	6,091.73
52. 4A	1,554.34	0.83%	8,486,710	0.61%	5,460.01
53. Total	187,920.70	100.00%	1,402,740,280	100.00%	7,464.53
Dry					
54. 1D1	22,867.09	19.20%	173,699,435	22.66%	7,596.04
55. 1D	14,744.17	12.38%	107,337,170	14.00%	7,279.97
56. 2D1	10,089.43	8.47%	67,664,540	8.83%	6,706.48
57. 2D	2,554.21	2.14%	16,514,345	2.15%	6,465.54
58. 3D1	14,882.77	12.49%	94,429,750	12.32%	6,344.90
59. 3D	40,287.55	33.82%	238,854,370	31.16%	5,928.74
60. 4D1	12,046.35	10.11%	61,434,705	8.01%	5,099.86
61. 4D	1,652.57	1.39%	6,709,415	0.88%	4,059.99
62. Total	119,124.14	100.00%	766,643,730	100.00%	6,435.67
Grass					
63. 1G1	1,085.26	3.58%	2,143,545	4.15%	1,975.14
64. 1G	1,645.16	5.43%	3,179,325	6.15%	1,932.53
65. 2G1	3,119.10	10.29%	5,470,220	10.59%	1,753.78
66. 2G	2,871.27	9.47%	5,303,425	10.26%	1,847.07
67. 3G1	2,019.12	6.66%	3,588,285	6.95%	1,777.15
68. 3G	7,273.69	23.99%	12,523,445	24.24%	1,721.75
69. 4G1	4,126.38	13.61%	7,255,790	14.04%	1,758.39
70. 4G	8,184.32	26.99%	12,202,705	23.62%	1,490.99
71. Total	30,324.30	100.00%	51,666,740	100.00%	1,703.81
Irrigated Total					
Irrigated Total	187,920.70	54.86%	1,402,740,280	63.08%	7,464.53
Dry Total					
Dry Total	119,124.14	34.78%	766,643,730	34.47%	6,435.67
Grass Total					
Grass Total	30,324.30	8.85%	51,666,740	2.32%	1,703.81
72. Waste	2,411.90	0.70%	241,180	0.01%	100.00
73. Other	2,735.69	0.80%	2,555,875	0.11%	934.27
74. Exempt	101.39	0.03%	0	0.00%	0.00
75. Market Area Total	342,516.73	100.00%	2,223,847,805	100.00%	6,492.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	8,458.01	63,213,255	204,825.19	1,471,547,165	213,283.20	1,534,760,420
77. Dry Land	0.00	0	1,999.52	12,814,495	119,314.59	763,780,115	121,314.11	776,594,610
78. Grass	2.98	5,065	2,631.02	3,969,605	46,464.33	73,023,565	49,098.33	76,998,235
79. Waste	0.12	10	158.70	15,875	2,689.63	268,945	2,848.45	284,830
80. Other	0.00	0	173.15	145,065	3,301.09	2,810,060	3,474.24	2,955,125
81. Exempt	0.00	0	54.57	0	95.99	0	150.56	0
82. Total	3.10	5,075	13,420.40	80,158,295	376,594.83	2,311,429,850	390,018.33	2,391,593,220

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	213,283.20	54.69%	1,534,760,420	64.17%	7,195.88
Dry Land	121,314.11	31.10%	776,594,610	32.47%	6,401.52
Grass	49,098.33	12.59%	76,998,235	3.22%	1,568.25
Waste	2,848.45	0.73%	284,830	0.01%	99.99
Other	3,474.24	0.89%	2,955,125	0.12%	850.58
Exempt	150.56	0.04%	0	0.00%	0.00
Total	390,018.33	100.00%	2,391,593,220	100.00%	6,132.00

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	188,310	1,478	24,556,420	1,478	94,688,475	1,499	119,433,205	446,315
83.2 Columbus A-1	144	7,251,410	435	19,211,925	435	120,636,670	579	147,100,005	4,726,185
83.3 Columbus B	55	1,096,965	572	12,395,580	572	73,294,381	627	86,786,926	1,780,920
83.4 Columbus B-1	198	3,981,070	579	12,521,275	581	92,170,620	779	108,672,965	3,525,030
83.5 Columbus C	29	220,290	1,227	26,317,770	1,227	125,435,905	1,256	151,973,965	628,355
83.6 Columbus D	49	1,040,230	614	12,394,090	614	70,293,705	663	83,728,025	1,508,375
83.7 Columbus E	21	197,530	714	16,310,225	714	105,810,635	735	122,318,390	71,050
83.8 Columbus F	73	2,344,215	552	19,006,560	552	128,197,930	625	149,548,705	6,241,205
83.9 Columbus H	22	625,215	452	8,422,805	452	50,695,150	474	59,743,170	413,885
83.10 Columbus I	30	2,807,025	281	16,161,590	355	55,983,850	385	74,952,465	669,070
83.11 Columbus J	0	0	0	0	500	4,264,000	500	4,264,000	12,410
83.12 Columbus K	12	275,950	176	3,006,510	176	28,284,880	188	31,567,340	1,018,245
83.13 Columbus L	56	498,645	1,306	22,390,620	1,306	105,160,100	1,362	128,049,365	666,705
83.14 Comm1-col	1	125	1	10,455	1	56,230	2	66,810	198,020
83.15 Duncan D8	0	0	2	29,770	2	130,980	2	160,750	0
83.16 Humphrey D3	44	1,141,245	367	5,101,495	367	48,127,900	411	54,370,640	1,561,480
83.17 Nbhd 13 Smtown	126	552,680	745	3,970,520	751	53,846,455	877	58,369,655	195,850
83.18 Platte Acreage	846	11,280,150	738	15,725,490	808	110,471,435	1,654	137,477,075	4,511,445
83.19 Platte Center 12	0	0	1	2,580	1	20,195	1	22,775	0
83.20 Platte Cnty Farm	48	1,353,095	25	1,404,670	29	4,000,095	77	6,757,860	0
84 Residential Total	1,775	34,854,150	10,265	218,940,350	10,921	1,271,569,591	12,696	1,525,364,091	28,174,545

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 L	0	0	1	17,425	1	135,400	1	152,825	0
85.2	Comm1-col	170	12,478,345	834	90,298,310	849	309,954,855	1,019	412,731,510	3,583,475
85.3	Comm2-col Sd	45	4,993,035	110	23,176,830	114	225,848,125	159	254,017,990	6,927,025
85.4	Comm3-smtown/other	55	947,185	242	4,875,585	262	52,894,560	317	58,717,330	1,471,955
86	Commercial Total	270	18,418,565	1,187	118,368,150	1,226	588,832,940	1,496	725,619,655	11,982,455

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

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	133.90	0.90%	199,255	1.01%	1,488.09
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	183.13	1.24%	274,695	1.40%	1,500.00
90. 2G	572.16	3.87%	849,810	4.32%	1,485.27
91. 3G1	988.38	6.68%	1,309,605	6.66%	1,325.00
92. 3G	5,343.04	36.10%	7,081,295	36.02%	1,325.33
93. 4G1	3,085.91	20.85%	4,088,870	20.80%	1,325.01
94. 4G	4,495.89	30.37%	5,854,805	29.78%	1,302.26
95. Total	14,802.41	100.00%	19,658,335	100.00%	1,328.05
CRP					
96. 1C1	13.86	1.51%	49,065	2.03%	3,540.04
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	14.94	1.63%	49,900	2.06%	3,340.03
99. 2C	45.91	5.01%	148,065	6.12%	3,225.11
100. 3C1	89.74	9.79%	271,460	11.21%	3,024.96
101. 3C	258.85	28.23%	741,600	30.63%	2,864.98
102. 4C1	306.71	33.45%	756,045	31.23%	2,465.02
103. 4C	187.01	20.39%	404,880	16.72%	2,165.02
104. Total	917.02	100.00%	2,421,015	100.00%	2,640.09
Timber					
105. 1T1	5.12	0.17%	3,055	0.09%	596.68
106. 1T	1.90	0.06%	2,520	0.08%	1,326.32
107. 2T1	18.43	0.60%	27,645	0.85%	1,500.00
108. 2T	48.92	1.60%	73,380	2.26%	1,500.00
109. 3T1	20.38	0.67%	27,010	0.83%	1,325.32
110. 3T	582.69	19.08%	753,250	23.16%	1,292.71
111. 4T1	197.49	6.47%	260,490	8.01%	1,319.00
112. 4T	2,179.67	71.36%	2,104,795	64.72%	965.65
113. Total	3,054.60	100.00%	3,252,145	100.00%	1,064.67
<hr/>					
Grass Total	14,802.41	78.85%	19,658,335	77.60%	1,328.05
CRP Total	917.02	4.88%	2,421,015	9.56%	2,640.09
Timber Total	3,054.60	16.27%	3,252,145	12.84%	1,064.67
<hr/>					
114. Market Area Total	18,774.03	100.00%	25,331,495	100.00%	1,349.28

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

Market Area 6

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,083.57	4.57%	2,142,520	5.42%	1,977.28
88. 1G	1,377.32	5.81%	2,478,730	6.27%	1,799.68
89. 2G1	2,734.85	11.54%	4,586,595	11.60%	1,677.09
90. 2G	2,592.90	10.94%	4,375,755	11.07%	1,687.59
91. 3G1	1,846.32	7.79%	3,303,120	8.35%	1,789.03
92. 3G	6,093.61	25.72%	10,038,040	25.39%	1,647.31
93. 4G1	3,254.36	13.74%	5,206,950	13.17%	1,599.99
94. 4G	4,708.13	19.87%	7,411,035	18.74%	1,574.09
95. Total	23,691.06	100.00%	39,542,745	100.00%	1,669.10
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	79.80	7.64%	362,290	9.24%	4,539.97
98. 2C1	87.44	8.37%	379,040	9.67%	4,334.86
99. 2C	185.26	17.74%	774,385	19.76%	4,179.99
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	263.23	25.21%	997,645	25.45%	3,790.01
102. 4C1	372.88	35.71%	1,249,150	31.87%	3,350.01
103. 4C	55.54	5.32%	157,170	4.01%	2,829.85
104. Total	1,044.15	100.00%	3,919,680	100.00%	3,753.94
Timber					
105. 1T1	1.69	0.03%	1,025	0.01%	606.51
106. 1T	188.04	3.36%	338,305	4.12%	1,799.11
107. 2T1	296.81	5.31%	504,585	6.15%	1,700.03
108. 2T	93.11	1.67%	153,285	1.87%	1,646.28
109. 3T1	172.80	3.09%	285,165	3.48%	1,650.26
110. 3T	916.85	16.40%	1,487,760	18.13%	1,622.69
111. 4T1	499.14	8.93%	799,690	9.75%	1,602.14
112. 4T	3,420.65	61.20%	4,634,500	56.49%	1,354.86
113. Total	5,589.09	100.00%	8,204,315	100.00%	1,467.92
<hr/>					
Grass Total	23,691.06	78.13%	39,542,745	76.53%	1,669.10
CRP Total	1,044.15	3.44%	3,919,680	7.59%	3,753.94
Timber Total	5,589.09	18.43%	8,204,315	15.88%	1,467.92
<hr/>					
114. Market Area Total	30,324.30	100.00%	51,666,740	100.00%	1,703.81

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

71 Platte

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,451,108,864	1,520,792,431	69,683,567	4.80%	28,174,545	2.86%
02. Recreational	4,402,220	4,571,660	169,440	3.85%	0	3.85%
03. Ag-Homesite Land, Ag-Res Dwelling	148,038,251	154,729,910	6,691,659	4.52%	1,404,255	3.57%
04. Total Residential (sum lines 1-3)	1,603,549,335	1,680,094,001	76,544,666	4.77%	29,578,800	2.93%
05. Commercial	466,319,685	471,158,580	4,838,895	1.04%	11,982,455	-1.53%
06. Industrial	254,262,585	254,461,075	198,490	0.08%	0	0.08%
07. Total Commercial (sum lines 5-6)	720,582,270	725,619,655	5,037,385	0.70%	11,982,455	-0.96%
08. Ag-Farmsite Land, Outbuildings	134,202,573	149,226,375	15,023,802	11.19%	11,765,925	2.43%
09. Minerals	166,575	166,575	0	0.00	0	0.00%
10. Non Ag Use Land	10,264,410	973,970	-9,290,440	-90.51%		
11. Total Non-Agland (sum lines 8-10)	144,633,558	150,366,920	5,733,362	3.96%	11,765,925	-4.17%
12. Irrigated	1,529,991,850	1,534,760,420	4,768,570	0.31%		
13. Dryland	773,667,980	776,594,610	2,926,630	0.38%		
14. Grassland	76,831,145	76,998,235	167,090	0.22%		
15. Wasteland	40,450	284,830	244,380	604.15%		
16. Other Agland	2,883,360	2,955,125	71,765	2.49%		
17. Total Agricultural Land	2,383,414,785	2,391,593,220	8,178,435	0.34%		
18. Total Value of all Real Property (Locally Assessed)	4,852,179,948	4,947,673,796	95,493,848	1.97%	53,327,180	0.87%

2017 Assessment Survey for Platte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	5
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$336,000
7.	Adopted budget, or granted budget if different from above:
	\$336,000 –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:
	Not separated
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$40,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Deputy and Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; platte.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Staff and GIS Workshop
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	No not in the rural areas
2.	If so, is the zoning countywide?
	N/A
3.	What municipalities in the county are zoned?
	Columbus, Duncan, Humphrey, Platte Center, and Monroe
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 with Great Plains Appraisal is occasionally contracted for special commercial projects.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Occasionally for special purpose commercial or industrial parcels.
2.	If so, is the appraisal or listing service performed under contract?
	They typically only use a verbal agreement.
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?
	No; they have only used verbal agreements.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No, Whenever the county uses contract appraisal services, the appraiser provides an estimate of value and the support for that estimate, but the assessor reviews and approves all of the values before they are used.

2017 Residential Assessment Survey for Platte County

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

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	The county uses the cost approach and applies market derived depreciation.
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?
	Based on local market information.
5.	Are individual depreciation tables developed for each valuation grouping?
	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.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. Any subdivision that has been developed in the recent past has been sized to sell out in one to two years. To date there has been only one individual who made application for DCF valuation as provided for in LB 191.

8.	<u>Valuation Grouping</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	2014	2010	2014	2014
	2	2013	2010	2013	2013
	3	2014	2010	2014	2014
	4	2013	2010	2013	2013
	5	2014	2010	2014	2014
	6	2015	2010	2015	2015
	7	2016	2016	2016	2016
	8	2015	2010	2015	2015
	9	2013	2010	2013	2013
	10	2013	2010	2013	2013
	11	2015	2010	2015	2015
	12	2014	2016	2014	2014
	13	2012-2016	2016	2012-2016	2012-2016
	15	2012	2010	2012	2012
	19	2011-2012	2016	2016	2016
	Ag	2011-2012	2016	2016	2016

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

2017 Commercial Assessment Survey for Platte County

1.	Valuation data collection done by:			
	Assessor and Staff			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	All commercial in the town of Columbus.		
	2	Commercial in close proximity to Columbus, but outside the city limits. These parcels are inspected, reviewed and revalued as an independent subclass.		
	3	All small town parcels and rural parcels throughout the county. The small town parcels are inspected, reviewed and revalued at the same time as their residential counterparts. The rural parcels that are not in close proximity to Columbus are usually inspected, reviewed and revalued in the same time frame as the small town or the rural residential that they are near.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The county uses the cost approach with depreciation developed from the market for all parcels and the income approach is used when information is available. That is mostly available for apartments, some general retail and warehouse type occupancies.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The major unique commercial or industrial properties are valued by an outside appraiser with expertise in appraising such property. Otherwise, they are valued by the assessor and staff along with the more typical commercial properties.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	Platte County uses local sales data to develop market derived depreciation.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	The depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.			
6.	Describe the methodology used to determine the commercial lot values.			
	Vacant lot sales are analyzed to establish land values.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2015	2011	2015
	2	2015	2011	2015
	3	2011 / 2013	2010	2011 / 2013

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2017 Agricultural Assessment Survey for Platte County

1.	Valuation data collection done by:										
	Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3</td> <td>Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area have not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.</td> <td style="text-align: center;">2015</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;">2015</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.	2015	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.	2015
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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 date posted for Land Use Completed reflects date that the GIS photo base that was used for the most recent complete review. The county completed the review of all of the land use throughout the county by comparing the 2012 photo base to the 2014 GIS photo base on a parcel by parcel basis. This review was completed during 2015 for use in the 2016 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 are the market differences?										
	Yes; the first (home site) acre, for both farm home and rural residential home sites is valued the same at \$17,000. This home site acre value is the same throughout the county.										
6.	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.										

	<i>If your county has special value applications, please answer the following</i>
7a.	How many special valuation applications are on file?
	50
7b.	What process was used to determine if non-agricultural influences exist in the county?
	The county annually verifies and analyzes all agricultural sales. They do this primarily to establish agricultural land values each year, but also to see if there are differing value trends that would indicate that some land values are driven by influences from outside the typical agricultural land market.
	<i>If your county recognizes a special value, please answer the following</i>
7c.	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.
7d.	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.
7e.	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 2016 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable	Value Base
Residential	12388	63.9%	30.1%	1,459,824,824
Commercial	1426	7.4%	9.2%	446,914,890
Industrial	71	.4%	5.3%	254,448,935
Recreational	61	.35%	.1%	4,432,245
Agricultural	5302	27.5%	54.9%	2,666,310,669
Special Value	86	.45%	.4%	21,162,965
	19334	100%	100%	4,853,094,528

Agricultural land-taxable acres 390,405

New Property: For assessment year 2016 an estimated 300 building permits and/or information statements were filed for new property construction/additions in the county.

Current Assessment Procedures for Real Property

STAFF

1 Assessor
1 Deputy Assessor
3 Fulltime Clerks

2 Appraiser Assistants

Assessor prints and checks all reports. Helps with the sales review process for residential, Ag, and commercial properties. Tax corrections are written by the Assessor/Deputy Assessor.

Deputy Assessor, and 3 clerks work on Personal Property & Homestead Exemptions and answers the phone.

Deputy Assessor---Works on CAMA system (data entry & problem solving) in addition to Homestead Exemption & Personal Property .

Clerks in the assessor's office assist in all the general duties in the office. Personal property, Homestead exemptions, maintenance of cadastral books, entering data in the Cama real estate system and GIS data implementation.

Assessor and Appraiser Assistant—Sales review and appraisal review and pickup work for Residential, Commercial and Ag properties and Ag Land sales review & GIS data implementation.

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 a clerk, 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 2016:

Property Class	Median	COD	PRD
Residential	97	13.05	103.52

Commercial	99	15.40	102.61
Agricultural Land	74	17.53	102.53

Assessment Actions Planned for Assessment Year 2017:

Residential

Sales Review of all neighborhoods. Outside review of neighborhood K, pickup work, and review of lot values both deeded and leased at Wagner & Stires Lakes.

COMMERCIAL

Pickup work.

Agricultural

Review Ag land sales and pickup work. Land review based on 2015 Ag Dept photos & Homesite & Acreage review per 2016 aerial photos.

Assessment Actions Planned for Assessment Year 2018:

Residential

Sales review of all neighborhoods . Pickup work. Small towns & Humphrey outside review and Neighborhoods A-1 & B-1.

Commercial

Sales review of commercial and Industrial. Outside review of all small towns and pickup work.

Agricultural

Sales review on land sales & Pickup work.

Assessment Actions Planned for Assessment Year 2019:

Residential

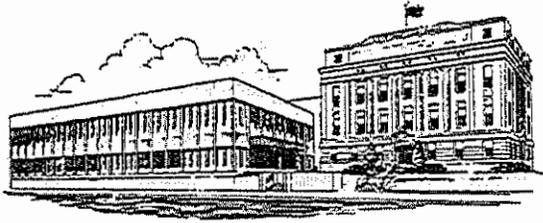
Sales Review of all neighborhoods and pickup work. Review neighborhoods H & L

Commercial

Sale Review of Commercial and Industrial. Pickup work.

Agricultural

Pickup work & Sales review of land sales.



THOMAS M PLACZEK
PLATTE COUNTY ASSESSOR
2610 14th STREET- COLUMBUS NE 68601
PHONE (402) 563-4902 - FAX (402) 562-6965

March 1, 2017

2017

Methodology for Special Valuation

Platte County

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

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

Sales along the rivers have indicated that grass and tree cover are selling for approximately \$2,500 per acre.

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

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

Sincerely,

Thomas M. Placzek
Platte County Assessor