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2010 Commission Summary

71 Platte

Residential Real Property - Current

Number of Sales	755	Median	96
Total Sales Price	\$64,481,185	Mean	98
Total Adj. Sales Price	\$85,734,225	Wgt. Mean	93
Total Assessed Value	\$79,993,565	Average Assessed Value of the Base	\$104,285
Avg. Adj. Sales Price	\$113,555	Avg. Assessed Value	\$105,952

Confidence Interval - Current

95% Median C.I	95.71 to 97.20
95% Mean C.I	96.07 to 99.87
95% Wgt. Mean C.I	89.57 to 97.04

% of Value of the Class of all Real Property Value in the County	41.38
% of Records Sold in the Study Period	6.58
% of Value Sold in the Study Period	6.68

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	895	96	96
2008	866	93	93
2007	970	95	95
2006	965	97	97

2010 Commission Summary

71 Platte

Commercial Real Property - Current

Number of Sales	100	Median	94
Total Sales Price	\$25,394,568	Mean	94
Total Adj. Sales Price	\$26,420,572	Wgt. Mean	84
Total Assessed Value	\$22,305,405	Average Assessed Value of the Base	\$375,581
Avg. Adj. Sales Price	\$264,206	Avg. Assessed Value	\$223,054

Confidence Interval - Current

95% Median C.I	88.89 to 96.27
95% Mean C.I	84.17 to 103.30
95% Wgt. Mean C.I	78.95 to 89.90

% of Value of the Class of all Real Property Value in the County	19.34
% of Records Sold in the Study Period	6.72
% of Value Sold in the Study Period	3.99

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	109	96	96
2008	115	97	97
2007	119	97	97
2006	110	97	97

2010 Opinions of the Property Tax Administrator for Platte County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). 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 this 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.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Platte County is 96% of market value. The quality of assessment for the class of residential real property in Platte County indicates the assessment practices meet generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Platte County is 94% of market value. The quality of assessment for the class of commercial real property in Platte County indicates the assessment practices meet generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Platte County is 70% of market value. The quality of assessment for the class of agricultural land in Platte County indicates the assessment practices meet generally accepted mass appraisal practices.

It is my opinion that the level of value of the class of agricultural land receiving special valuation in Platte County is 70%. The quality of assessment for the class of agricultural land receiving special valuation in Platte County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2010 Assessment Actions for Platte County

taken to address the following property classes/subclasses:

Residential

For 2010, the county conducted a market study of the residential class of real property. Market information displayed in preliminary sets of statistics indicated individual valuation groupings were collectively valued either below or above the acceptable range. To address the deficiencies identified in the market analysis and to complete the cyclical valuation process, Platte County completed the following assessment actions:

- A review was conducted of neighborhoods B, C, D, and B-1 within the town of Columbus. These properties were physically reviewed and the neighborhoods were revalued as a result. Two additions in both E and H were revalued as well, resulting in a change of value in 442 parcels.
- Rural Residential townships of Grand Prairie, Joliet, Burrows, and Butler were reviewed as part of the cycle and because of market indication. Physical inspections were completed of these parcels, and the county took new photos these properties. Cost updates and the implementation of new depreciation tables resulted in new values for this subclass.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2010 Assessment Survey for Platte County

Residential Appraisal Information

1.	Valuation data collection done by:	
	The appraiser and appraiser assistant	
2.	List the valuation groupings used by the County:	
	Valuation Grouping	Assessor Location(s)/Neighborhood(s) included
	01	Neighborhood 'A' within the city of Columbus
	02	Neighborhood 'A-1' within the city of Columbus
	03	Neighborhood 'B' within the city of Columbus
	04	Neighborhood 'C' within the city of Columbus
	05	Neighborhood 'D' within the city of Columbus
	06	Neighborhood 'E' within the city of Columbus
	07	Neighborhood 'H' within the city of Columbus
	08	Neighborhood 'I' within the city of Columbus
	09	Neighborhood 'K' within the city of Columbus
	10	Neighborhood 'L' within the city of Columbus
	11	Cornlea
	12	Creston
	13	Duncan
	14	Humphrey
	15	Lindsay
	16	Monroe
	17	Platte Center
	18	Rural
	19	Subdivision
	20	Tarnov
a.	Describe the specific characteristics of the valuation groupings that make them unique.	
	<p>A is the older homes mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1547 parcels.</p> <p>B 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 601 parcels.</p> <p>C is geographically located North of highway 30 in Columbus and is made up of houses built generally between 1950 and 1970. Contains approximately 1272 parcels.</p>	

D 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 665 parcels.

E is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Contains approximately 1176 parcels.

H 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 460 parcels.

I 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 387 parcels.

A-1 groups golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. Consists of approximately 479 parcels.

B-1 is subdivisions outside the city limits of Columbus. Approximately 451 parcels in total and consists of subdivision parcels, many of which are of good quality. Geographically similar in proximity to the city of Columbus.

C-1 are mobile home courts, smaller subdivisions. Geographically spread around the outskirts of Columbus.

L is basically the original town of Columbus along with subdivisions South of the Platte County Courthouse. Approximately 1398 parcels in this area.

Acreages- Consists of all rural residential parcels in the county. Review is conducted by township.

Creston—is the town of Creston

Duncan—is the town of Duncan

Humphrey—is the town of Humphrey

Lindsay—is the town of Lindsay

Monroe—is the town of Monroe

Platte Center—is the town of Platte Center

Tarnov/Cornlea/Oconee—small towns grouped together

	Newman Grove—is the town of Newman Grove.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	Cost approach with market derived depreciation
4	When was the last lot value study completed?
	Done in conjunction with residential revaluations
a.	What methodology was used to determine the residential lot values?
	Valued by square foot and done using vacant lot sales.
5.	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?
	Yes, 2006 cost tables are used.
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	Both. County is currently developing new depreciation from the market in areas that were revalued for 2010.
a.	How often does the County update depreciation tables?
	Depreciation tables are updated in conjunction with neighborhood revaluations.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Appraiser and Appraiser Asst.
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?
	Yes
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	County is on schedule to complete in six years.
a.	Does the County maintain a tracking process? If yes describe.
	The county's schedule is documented and published in the three year plan.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Statistics are studied and percentage adjustments are applied to ensure all areas have a similar relationship to market value.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	755	MEDIAN:	96	COV:	27.22	95% Median C.I.:	95.71 to 97.20
TOTAL Sales Price:	64,481,185	WGT. MEAN:	93	STD:	26.67	95% Wgt. Mean C.I.:	89.57 to 97.04
TOTAL Adj.Sales Price:	85,734,225	MEAN:	98	AVG.ABS.DEV:	11.19	95% Mean C.I.:	96.07 to 99.87
TOTAL Assessed Value:	79,993,565						
AVG. Adj. Sales Price:	113,555	COD:	11.61	MAX Sales Ratio:	520.00		
AVG. Assessed Value:	105,951	PRD:	105.00	MIN Sales Ratio:	4.78		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/07 TO 09/30/07	130	98.10	98.49	96.87	9.26	101.67	41.07	168.80	96.84 to 98.93	111,020	107,547
10/01/07 TO 12/31/07	116	98.33	102.68	98.99	12.50	103.73	49.40	233.06	97.49 to 99.62	102,956	101,921
01/01/08 TO 03/31/08	93	96.15	98.31	82.15	11.08	119.67	4.78	277.27	95.14 to 97.71	125,234	102,875
04/01/08 TO 06/30/08	122	96.22	99.34	95.38	11.85	104.15	27.43	520.00	94.89 to 98.29	122,367	116,711
07/01/08 TO 09/30/08	134	94.90	92.96	91.73	9.11	101.34	56.37	172.38	93.17 to 95.83	113,467	104,082
10/01/08 TO 12/31/08	34	94.16	96.86	94.32	13.35	102.69	49.50	195.20	88.13 to 99.34	99,155	93,525
01/01/09 TO 03/31/09	36	87.96	100.70	88.13	24.49	114.26	65.70	420.00	80.33 to 94.91	108,166	95,328
04/01/09 TO 06/30/09	90	94.95	95.75	95.26	10.57	100.51	34.38	164.81	92.50 to 98.83	114,589	109,161
<u>Study Years</u>											
07/01/07 TO 06/30/08	461	97.64	99.73	93.69	11.17	106.45	4.78	520.00	96.82 to 98.19	114,861	107,614
07/01/08 TO 06/30/09	294	94.26	95.21	92.68	11.96	102.73	34.38	420.00	92.89 to 95.40	111,506	103,344
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	383	95.69	96.64	90.66	10.86	106.60	4.78	520.00	94.93 to 96.21	117,889	106,875
<u>ALL</u>											
	755	96.36	97.97	93.30	11.61	105.00	4.78	520.00	95.71 to 97.20	113,555	105,951

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	119	98.19	99.29	97.67	7.26	101.65	72.91	153.05	96.85 to 98.85	74,816	73,075
02	11	94.91	93.19	97.14	5.94	95.94	82.46	105.44	84.72 to 99.17	180,990	175,807
03	49	95.66	95.88	96.58	8.80	99.28	70.51	139.01	92.13 to 98.51	123,380	119,156
04	114	94.88	95.31	83.71	11.80	113.86	4.78	172.28	92.34 to 96.84	128,109	107,240
05	62	96.13	96.39	95.52	9.28	100.91	68.03	133.76	91.53 to 98.30	121,958	116,496
06	79	91.92	91.44	92.27	8.85	99.10	66.05	114.94	89.16 to 94.70	167,801	154,830
07	35	95.75	92.70	91.62	8.15	101.17	66.19	105.01	90.25 to 99.04	118,221	108,319
08	17	94.84	95.85	95.70	5.58	100.15	87.72	117.91	88.82 to 99.80	170,344	163,022
09	4	84.69	84.01	86.84	10.34	96.73	72.73	93.93	N/A	136,972	118,953
10	98	97.61	101.08	99.02	7.08	102.08	82.57	193.49	96.26 to 99.26	80,357	79,572
11	1	65.72	65.72	65.72			65.72	65.72	N/A	48,700	32,005
12	6	169.36	245.77	118.73	75.34	207.00	84.72	520.00	84.72 to 520.00	20,916	24,834
13	12	96.21	96.22	95.25	2.68	101.01	86.51	103.70	94.00 to 98.49	93,400	88,967
14	17	98.12	91.60	95.14	16.25	96.28	34.38	130.31	76.80 to 106.39	99,629	94,788
15	6	120.51	128.81	113.23	25.86	113.76	90.99	195.20	90.99 to 195.20	32,833	37,175
16	8	97.75	93.39	93.01	6.90	100.41	72.73	102.12	72.73 to 102.12	69,800	64,920
17	17	97.26	99.05	99.12	13.57	99.93	49.40	175.87	88.14 to 104.65	77,729	77,043
18	39	97.01	99.49	93.35	25.10	106.58	27.43	277.27	82.85 to 102.86	124,247	115,983
19	58	96.13	94.20	94.43	10.46	99.75	56.37	141.04	92.69 to 98.83	137,233	129,591
20	3	168.80	149.72	126.18	12.72	118.66	107.97	172.38	N/A	15,000	18,926
ALL	755	96.36	97.97	93.30	11.61	105.00	4.78	520.00	95.71 to 97.20	113,555	105,951

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	717	96.56	98.48	93.35	11.31	105.49	4.78	520.00	95.75 to 97.39	117,573	109,759
2	37	94.00	88.16	90.17	17.31	97.76	27.43	165.90	82.46 to 96.15	36,806	33,189
3	1	94.84	94.84	94.84			94.84	94.84	N/A	72,000	68,285
ALL	755	96.36	97.97	93.30	11.61	105.00	4.78	520.00	95.71 to 97.20	113,555	105,951

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	745	96.36	97.25	93.28	10.89	104.26	4.78	420.00	95.69 to 97.24	114,768	107,052
06	1	95.80	95.80	95.80			95.80	95.80	N/A	19,900	19,065
07	9	97.01	157.60	104.02	71.72	151.51	67.54	520.00	92.50 to 168.80	23,555	24,502
ALL	755	96.36	97.97	93.30	11.61	105.00	4.78	520.00	95.71 to 97.20	113,555	105,951

PAD 2010 R&O Statistics

Base Stat

State Stat Run

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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 \$</u>												
1 TO 4999	3	420.00	346.67	245.00	33.33	141.50	100.00	520.00	N/A	1,333	3,266	
5000 TO 9999	10	95.84	104.14	102.88	32.52	101.22	49.40	172.38	60.52 to 168.80	6,725	6,919	
<u>Total \$</u>												
1 TO 9999	13	100.00	160.11	110.86	80.90	144.42	49.40	520.00	78.57 to 172.38	5,480	6,076	
10000 TO 29999	39	99.34	114.27	112.76	29.52	101.33	34.38	277.27	94.34 to 118.14	20,484	23,099	
30000 TO 59999	79	99.37	103.50	102.98	14.91	100.51	27.43	233.06	98.31 to 101.99	45,640	47,000	
60000 TO 99999	256	97.49	97.77	97.56	7.44	100.22	41.07	153.05	96.55 to 98.21	82,720	80,700	
100000 TO 149999	201	92.89	91.85	91.58	8.88	100.30	58.09	133.76	91.45 to 94.37	121,576	111,340	
150000 TO 249999	134	95.81	94.84	94.91	8.12	99.93	60.75	164.81	94.01 to 97.73	180,524	171,339	
250000 TO 499999	31	96.24	95.04	94.75	6.85	100.31	75.38	119.07	92.77 to 98.52	288,382	273,234	
500000 +	2	53.88	53.88	33.09	91.13	162.83	4.78	102.97	N/A	1,257,500	416,072	
<u>ALL</u>	755	96.36	97.97	93.30	11.61	105.00	4.78	520.00	95.71 to 97.20	113,555	105,951	

**2010 Correlation Section
for Platte County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Platte County, as determined by the PTA is 96%. The mathematically calculated median is 96%.

RESIDENTIAL:In correlating the analyses displayed in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range, and it its best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

Platte County's assessment practices are considered by the Division to be in compliance with professionally acceptable mass appraisal practices because of the County's systematic and necessary assessment efforts. The coefficient of dispersion and price related differential calculated in this property class confirm this determination.

Review of the subclass statistics indicates that all valuation groupings with a sufficient number of sales are valued within the acceptable range. Platte County has identified 20 valuation groupings in the county and by virtue of the fact that all groupings sufficiently represented by sales have median ratios within the acceptable range, it is assumed that equalization exists within the residential class.

**2010 Correlation Section
for Platte County**

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL:A review of the processes used by the county to qualify sales indicates a bias does not exist in the judgments made to assign sales usability. A review of the sales file also indicates excessive trimming has not occurred. The county maintains an internal policy noting that all sales are determined to be arms length unless information is available to the contrary. Buyers and sellers are contacted when necessary to gather additional facts related to the sales. It is the opinion of the Division that the statistics for the class of property have been calculated using all available arms length sales.

**2010 Correlation Section
for Platte County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	96	93	98

**2010 Correlation Section
for Platte County**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section
for Platte County**

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Platte County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	11.61	105.00

RESIDENTIAL: The coefficient of dispersion is within the acceptable range and the price related differential rounds within the acceptable range indicating uniformity and proportionality exists in the class of property.

2010 Assessment Actions for Platte County

taken to address the following property classes/subclasses:

Commercial

For the 2010 tax year the county conducted a market study of the commercial class of property. As part of the County's review and inspection cycle, the rural townships of Grand Prairie, Joliet, Burrows, and Butler were reviewed and revalued. The characteristics of these properties were reviewed and updated, and new photos were taken.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2010 Assessment Survey for Platte County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:
	Appraiser
2.	List the valuation groupings used by the County:
	Columbus is one grouping, Subdivision is another, and all others make up the last.
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	Columbus is the largest town in the area and has bustling commercial businesses. Subdivision is primarily the industrial and commercial sector that surrounds Columbus. All other commercial parcels are included in the last grouping and are diverse mix of rural and commercial in all the small towns in Platte County.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	All three approaches are used in commercial valuation.
4	When was the last lot value study completed?
	Columbus downtown was done in 2008, all others in 2006
a.	What methodology was used to determine the commercial lot values?
	Vacant lot sales were used to determine assessed values.
5.	Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	Based on local market.
a.	How often does the County update the depreciation tables?
	Will be done in conjunction with revaluation efforts.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Appraiser
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?
	Yes
8.	What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	Set to complete within six years.
a.	Does the County maintain a tracking process? If yes describe.

	Yes, detailed in the three year plan.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Statistics are studied to ensure non-reviewed areas have a consistent relationship to market as do the reviewed parcels.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	100	MEDIAN:	94	COV:	52.06	95% Median C.I.:	88.89 to 96.27
TOTAL Sales Price:	25,394,568	WGT. MEAN:	84	STD:	48.80	95% Wgt. Mean C.I.:	78.95 to 89.90
TOTAL Adj.Sales Price:	26,420,572	MEAN:	94	AVG.ABS.DEV:	22.85	95% Mean C.I.:	84.17 to 103.30
TOTAL Assessed Value:	22,305,405						
AVG. Adj. Sales Price:	264,205	COD:	24.33	MAX Sales Ratio:	470.30		
AVG. Assessed Value:	223,054	PRD:	111.03	MIN Sales Ratio:	24.90		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	10	96.53	93.94	93.70	20.51	100.25	28.05	160.00	66.16 to 110.00	85,712	80,311
10/01/06 TO 12/31/06	8	90.67	84.91	85.24	10.23	99.61	57.66	96.43	57.66 to 96.43	801,805	683,497
01/01/07 TO 03/31/07	10	96.00	95.31	85.43	7.76	111.56	76.50	117.19	82.84 to 102.28	521,650	445,662
04/01/07 TO 06/30/07	9	98.65	97.49	94.88	9.16	102.75	74.16	119.29	90.00 to 110.67	269,144	255,367
07/01/07 TO 09/30/07	8	106.74	168.44	93.60	72.17	179.96	71.05	470.30	71.05 to 470.30	82,302	77,030
10/01/07 TO 12/31/07	8	75.15	72.82	79.30	25.70	91.83	42.86	100.00	42.86 to 100.00	309,450	245,401
01/01/08 TO 03/31/08	12	93.51	81.59	81.66	18.34	99.91	31.10	100.00	64.66 to 100.00	115,791	94,558
04/01/08 TO 06/30/08	11	97.70	93.77	92.16	21.10	101.74	47.00	147.37	55.03 to 120.00	191,454	176,444
07/01/08 TO 09/30/08	8	91.88	96.61	81.10	29.64	119.13	59.17	200.83	59.17 to 200.83	217,059	176,031
10/01/08 TO 12/31/08	2	65.71	65.71	67.52	7.88	97.32	60.53	70.89	N/A	292,500	197,500
01/01/09 TO 03/31/09	2	88.34	88.34	86.81	13.21	101.75	76.67	100.00	N/A	172,500	149,750
04/01/09 TO 06/30/09	12	82.18	75.26	68.72	24.05	109.52	24.90	114.48	51.95 to 94.18	184,517	126,798
<u>Study Years</u>											
07/01/06 TO 06/30/07	37	95.08	93.22	87.36	12.61	106.70	28.05	160.00	92.23 to 98.06	402,982	352,054
07/01/07 TO 06/30/08	39	94.57	101.04	85.30	34.22	118.45	31.10	470.30	85.00 to 100.00	169,987	145,001
07/01/08 TO 06/30/09	24	82.18	82.67	74.26	26.49	111.33	24.90	200.83	63.64 to 96.00	203,362	151,013
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	35	95.73	107.44	86.65	29.37	124.00	42.86	470.30	90.00 to 100.00	307,794	266,696
01/01/08 TO 12/31/08	33	93.68	88.33	83.87	23.10	105.31	31.10	200.83	70.91 to 99.41	176,272	147,843
<u>ALL</u>											
	100	93.92	93.74	84.42	24.33	111.03	24.90	470.30	88.89 to 96.27	264,205	223,054

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	66	94.16	89.86	84.18	18.23	106.76	31.10	200.83	87.75 to 97.49	326,059	274,466
02	23	93.33	109.12	84.29	45.49	129.47	28.05	470.30	68.57 to 99.25	80,709	68,026
03	11	92.31	84.82	86.26	16.92	98.33	24.90	114.48	54.00 to 100.00	276,755	238,728
<u>ALL</u>											
	100	93.92	93.74	84.42	24.33	111.03	24.90	470.30	88.89 to 96.27	264,205	223,054

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	82	93.90	90.61	84.38	17.33	107.38	31.10	200.83	88.89 to 96.00	308,775	260,548
2	18	95.60	107.99	85.42	55.23	126.42	24.90	470.30	55.03 to 109.87	61,165	52,248
<u>ALL</u>											
	100	93.92	93.74	84.42	24.33	111.03	24.90	470.30	88.89 to 96.27	264,205	223,054

PAD 2010 R&O Statistics

Base Stat

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	10	94.61	88.77	86.13	12.62	103.06	62.02	109.87	63.64 to 101.50	261,747	225,442
03	85	94.12	94.62	84.25	26.21	112.31	24.90	470.30	88.89 to 96.50	262,756	221,376
04	5	88.89	88.65	84.01	13.33	105.52	70.89	114.48	N/A	293,762	246,800
<u>ALL</u>	<u>100</u>	<u>93.92</u>	<u>93.74</u>	<u>84.42</u>	<u>24.33</u>	<u>111.03</u>	<u>24.90</u>	<u>470.30</u>	<u>88.89 to 96.27</u>	<u>264,205</u>	<u>223,054</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val	
<u>Low \$</u>	<u>1 TO 4999</u>	<u>4</u>	<u>202.22</u>	<u>243.50</u>	<u>131.16</u>	<u>56.31</u>	<u>185.65</u>	<u>99.25</u>	<u>470.30</u>	<u>N/A</u>	<u>1,604</u>	<u>2,103</u>
	<u>5000 TO 9999</u>	<u>2</u>	<u>106.81</u>	<u>106.81</u>	<u>107.50</u>	<u>9.72</u>	<u>99.36</u>	<u>96.43</u>	<u>117.19</u>	<u>N/A</u>	<u>7,500</u>	<u>8,062</u>
<u>Total \$</u>	<u>1 TO 9999</u>	<u>6</u>	<u>138.60</u>	<u>197.94</u>	<u>114.59</u>	<u>67.57</u>	<u>172.74</u>	<u>96.43</u>	<u>470.30</u>	<u>96.43 to 470.30</u>	<u>3,569</u>	<u>4,090</u>
	<u>10000 TO 29999</u>	<u>10</u>	<u>80.58</u>	<u>78.85</u>	<u>82.05</u>	<u>41.60</u>	<u>96.10</u>	<u>24.90</u>	<u>157.14</u>	<u>28.05 to 109.87</u>	<u>20,950</u>	<u>17,188</u>
	<u>30000 TO 59999</u>	<u>15</u>	<u>95.73</u>	<u>92.45</u>	<u>92.82</u>	<u>12.63</u>	<u>99.60</u>	<u>32.04</u>	<u>120.00</u>	<u>90.00 to 100.00</u>	<u>44,675</u>	<u>41,467</u>
	<u>60000 TO 99999</u>	<u>16</u>	<u>98.54</u>	<u>98.08</u>	<u>96.35</u>	<u>19.15</u>	<u>101.79</u>	<u>52.38</u>	<u>200.83</u>	<u>88.89 to 102.14</u>	<u>79,576</u>	<u>76,674</u>
	<u>100000 TO 149999</u>	<u>11</u>	<u>96.50</u>	<u>95.58</u>	<u>95.47</u>	<u>7.36</u>	<u>100.12</u>	<u>70.91</u>	<u>110.00</u>	<u>85.00 to 103.48</u>	<u>115,445</u>	<u>110,215</u>
	<u>150000 TO 249999</u>	<u>14</u>	<u>84.70</u>	<u>78.98</u>	<u>79.31</u>	<u>16.49</u>	<u>99.58</u>	<u>31.10</u>	<u>102.28</u>	<u>63.64 to 94.57</u>	<u>193,071</u>	<u>153,133</u>
	<u>250000 TO 499999</u>	<u>15</u>	<u>80.81</u>	<u>83.48</u>	<u>86.06</u>	<u>21.45</u>	<u>97.00</u>	<u>51.95</u>	<u>147.37</u>	<u>64.79 to 95.57</u>	<u>343,727</u>	<u>295,828</u>
	<u>500000 +</u>	<u>13</u>	<u>87.75</u>	<u>79.41</u>	<u>82.46</u>	<u>16.77</u>	<u>96.30</u>	<u>44.31</u>	<u>100.00</u>	<u>54.00 to 96.27</u>	<u>1,162,884</u>	<u>958,961</u>
<u>ALL</u>	<u>100</u>	<u>93.92</u>	<u>93.74</u>	<u>84.42</u>	<u>24.33</u>	<u>111.03</u>	<u>24.90</u>	<u>470.30</u>	<u>88.89 to 96.27</u>	<u>264,205</u>	<u>223,054</u>	

PAD 2010 R&O Statistics

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State Stat Run

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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)	22	91.47	103.25	84.14	50.21	122.71	24.90	470.30	64.66 to 101.16	72,426	60,938
306	1	120.00	120.00	120.00			120.00	120.00	N/A	50,000	60,000
326	1	85.51	85.51	85.51			85.51	85.51	N/A	35,000	29,930
340	1	60.53	60.53	60.53			60.53	60.53	N/A	190,000	115,000
341	1	90.00	90.00	90.00			90.00	90.00	N/A	38,000	34,200
343	1	54.00	54.00	54.00			54.00	54.00	N/A	550,000	297,000
344	3	100.00	87.87	67.69	24.99	129.80	44.31	119.29	N/A	318,333	215,488
349	1	47.00	47.00	47.00			47.00	47.00	N/A	555,000	260,865
350	3	92.45	83.37	86.62	15.27	96.25	57.66	100.00	N/A	94,333	81,708
352	5	80.81	79.14	82.21	15.73	96.27	62.02	95.08	N/A	363,714	299,000
353	9	103.48	116.53	81.58	22.76	142.84	72.00	200.83	94.57 to 157.14	373,933	305,055
386	5	64.79	70.67	68.78	24.67	102.76	51.95	95.56	N/A	183,720	126,357
392	1	87.75	87.75	87.75			87.75	87.75	N/A	702,000	616,000
406	13	99.25	99.75	88.40	11.98	112.83	70.89	160.00	85.85 to 102.14	117,293	103,689
412	1	82.84	82.84	82.84			82.84	82.84	N/A	2,890,000	2,394,000
419	1	102.28	102.28	102.28			102.28	102.28	N/A	239,000	244,445
42	1	97.70	97.70	97.70			97.70	97.70	N/A	87,000	85,000
423	1	96.50	96.50	96.50			96.50	96.50	N/A	100,000	96,500
442	1	94.12	94.12	94.12			94.12	94.12	N/A	34,000	32,000
451	1	96.43	96.43	96.43			96.43	96.43	N/A	2,800,000	2,700,000
470	3	99.38	98.13	98.99	1.68	99.13	95.00	100.00	N/A	49,333	48,833
471	1	31.10	31.10	31.10			31.10	31.10	N/A	199,000	61,895
472	1	88.89	88.89	88.89			88.89	88.89	N/A	90,000	80,000
49	1	95.57	95.57	95.57			95.57	95.57	N/A	350,000	334,500
494	1	88.89	88.89	88.89			88.89	88.89	N/A	675,000	600,000
528	13	92.23	83.45	81.05	11.42	102.96	59.17	96.43	70.91 to 94.18	194,984	158,041
540	2	86.38	86.38	85.76	11.44	100.73	76.50	96.27	N/A	860,000	737,500
541	1	147.37	147.37	147.37			147.37	147.37	N/A	475,000	700,000
851	1	100.00	100.00	100.00			100.00	100.00	N/A	1,000,000	1,000,000
98	1	72.72	72.72	72.72			72.72	72.72	N/A	250,000	181,800
987	2	101.50	101.50	101.50	0.00	100.00	101.50	101.50	N/A	125,000	126,870
<u>ALL</u>	<u>100</u>	<u>93.92</u>	<u>93.74</u>	<u>84.42</u>	<u>24.33</u>	<u>111.03</u>	<u>24.90</u>	<u>470.30</u>	<u>88.89 to 96.27</u>	<u>264,205</u>	<u>223,054</u>

**2010 Correlation Section
for Platte County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Platte County, as determined by the PTA is 94%. The mathematically calculated median is 94%.

COMMERCIAL: The opinion of the Division is that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

The coefficient of dispersion and the price related differential are both outside the acceptable range. Further analysis indicates the valuation grouping made up of the small towns is responsible for the extreme COD and PRD calculations. This market is highly diverse and made up of relatively low dollar sales in comparison to the other two valuation groupings. Parcels in this area are subject to the same review, inspection, and revaluation cycle as the other valuation groupings. Based on the uniform assessment actions in the commercial class, the level of value and the quality of assessment is considered to be acceptable.

**2010 Correlation Section
for Platte County**

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL:A review of the processes used by the county to qualify sales indicates a bias does not exist in the judgments made to assign sales usability. A review of the sales file also indicates excessive trimming has not occurred. The county maintains an internal policy noting that all sales are determined to be arms length unless information is available to the contrary. Buyers and sellers are contacted when necessary to gather additional facts related to the sales. It is the opinion of the Division that the statistics for the class of property have been calculated using all available arms length sales.

**2010 Correlation Section
for Platte County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	94	84	94

**2010 Correlation Section
for Platte County**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section
for Platte County**

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Platte County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	24.33	111.03

COMMERCIAL: The coefficient of dispersion and the price related differential are both outside the acceptable range. Further analysis indicates the valuation grouping made up of the small towns is responsible for the extreme COD and PRD calculations. This market is highly diverse and made up of relatively low dollar sales in comparison to the other valuation groupings. Parcels in this area are subject to the same review, inspection, and revaluation cycle as the other valuation groupings, so based on the uniform treatment the county wide level of value is determined to apply as the level of value for this valuation grouping.

**Agricultural or Special
Valuation Reports**

2010 Assessment Actions for Platte County

taken to address the following property classes/subclasses:

Agricultural

For the 2010 assessment year the county conducted a market study of the agricultural class of property. Using all available information, the market information displayed in the preliminary statistics indicated the median ratio for the class to be below the statutory range at 63%. The assessor analyzed the agricultural land based on the market indication for dry crop, irrigated, and grass use in each of the three market areas.

To address the deficiencies identified in the market analysis, Platte County completed the following assessment actions:

- In Market Area Three the irrigated, dry, and grass land capability groupings increased an average of 15 percent.
- In the largest market area, Area Six, the irrigated land capability groupings increased an average of 8 percent, and the dry land LCGs increased approximately 12 percent. Grass land increased an average of 20 percent.

After completing the assessment actions for 2010 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level. Other assessed value changes were made to properties in the county based on pick-up of new construction.

2010 Assessment Survey for Platte County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Appraiser and Assistant Appraiser
2.	Does the County maintain more than one market area / valuation grouping in the agricultural property class?
	Yes
a.	What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe. Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	The county reviews sale information and identifies common characteristics of the parcels. Similar parcels are grouped together.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	Area 5 is the river land and influenced by non-ag uses, mostly recreational. Area 3 is sandier soil and generally has a slightly lower value than market area 6. Area 6 is nearly the entire county. All parcels in this area are relatively similar in productivity.
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	By statute
b.	When is it agricultural land, when is it residential, when is it recreational?
	Agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if it is not used for ag as evidenced by the questionnaires received by the county.
c.	Are these definitions in writing?
	Yes
d.	What are the recognized differences?
	Differences in use of parcel and existence of dwelling.
e.	Are rural home sites valued the same as rural residential home sites? If no, explain:
	Yes
f.	Are all rural home sites valued the same or are market differences recognized?
	Valued the same throughout the county
g.	What are the recognized differences?
	n/a
4.	What is the status of the soil conversion from the alpha to numeric notation?
	The most current soil conversion is completed.
a.	Are land capability groupings (LCG) used to determine assessed value?
	Yes
b.	What other land characteristics or analysis are/is used to determine assessed

	values?
	Floodway groupings and Tree Canopy areas along the river are also used to determine value.
5.	Is land use updated annually?
	Yes
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection, FSA, Etc.
6.	Is there agricultural land in the County that has a non-agricultural influence?
	Yes
a.	How is the County developing the value for non-agricultural influences?
	The county uses market information in Area 5 and Area 6 to identify the marginal difference between the influenced and uninfluenced land.
b.	Has the County received applications for special valuation?
	Yes
c.	Describe special value methodology
	The special values are derived from uninfluenced sales from the neighboring market areas.
7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Appraiser and Appraiser Assistant
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?
	Yes
d.	Is the pickup work schedule the same for the land as for the improvements?
	No
8.	What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)
	Cyclical process has been established and is set to be completed within six years.
a.	Does the County maintain a tracking process?
	Yes
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Subclasses outside the range are trended to reflect the same relative relationship to market.

2010 Analysis of Agricultural Land

Proportionality Among Study Years

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

Preliminary Results:

Study Year	County	Area 3	Area 6
07/01/06 - 06/30/07	21	2	19
07/01/07 - 06/30/08	24	0	24
07/01/08 - 06/30/09	12	1	11
Totals	57	3	54

Added Sales:

Study Year	Total	Mkt 3	Mkt 6
7/1/06 - 6/30/07	0	0	0
7/1/07 - 6/30/08	3	1	2
7/1/08 - 6/30/09	5	1	4
	8	2	6

Final Results:

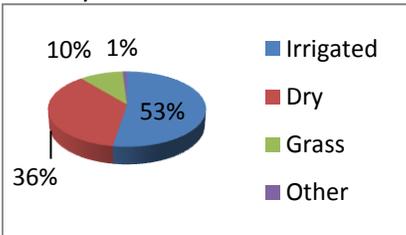
Study Year	County	Area 3	Area 6
07/01/06 - 06/30/07	21	2	19
07/01/07 - 06/30/08	27	1	26
07/01/08 - 06/30/09	17	2	15
Totals	65	5	60

Representativeness by Majority Land Use

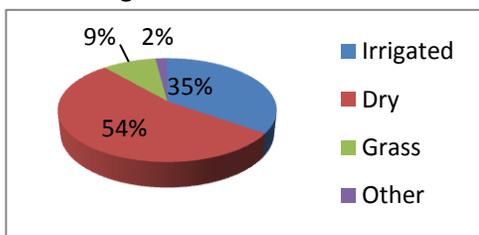
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	53%	35%	42%
Dry	36%	54%	43%
Grass	10%	9%	14%
Other	1%	2%	1%

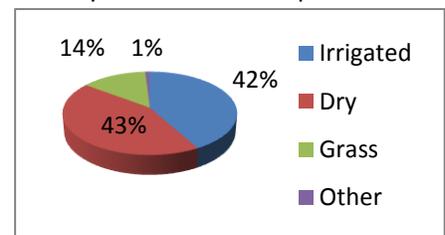
County



Original Sales File

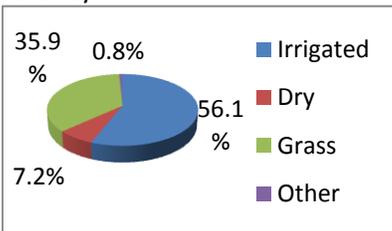


Representative Sample

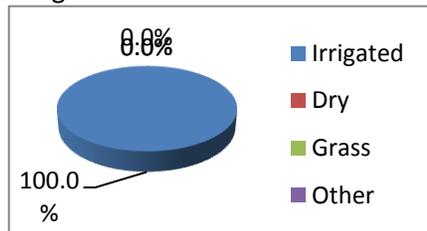


	Mkt Area 3		
	county	sales file	sample
Irrigated	56%	100%	66%
Dry	7%	0%	0%
Grass	36%	0%	34%
Other	1%	0%	0%

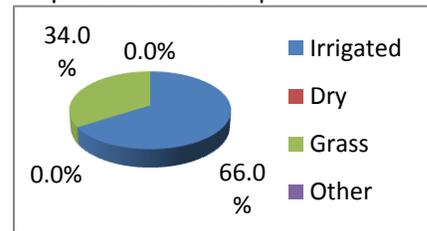
County



Original Sales File

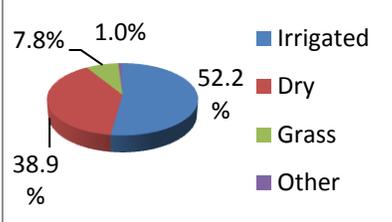


Representative Sample

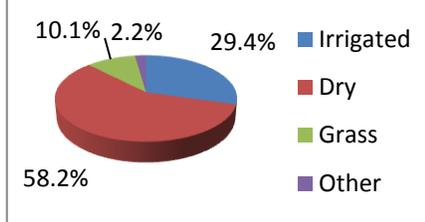


	Mkt Area 6		
	county	sales file	sample
Irrigated	52%	29%	38%
Dry	39%	58%	50%
Grass	8%	10%	11%
Other	1%	2%	1%

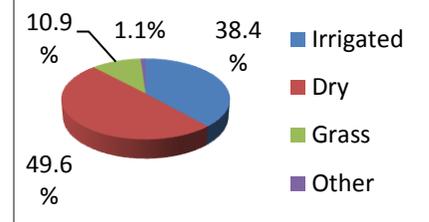
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 3	Mrkt Area 6
Number of Sales - Original Sales File	57	3	54
Number of Sales - Expanded Sample	65	5	60
Total Number of Acres Added	1254	378	876

Ratio Study

Final Statistics

County # sales	65	Median	70%	AAD	11.36%
		Mean	71%	COD	16.26%
		W. Mean	72%	PRD	98.96%

Preliminary Statistics

County # sales	65	Median	64%	AAD	10.57%
		Mean <td>64% <td>COD</td> <td>16.63%</td> </td>	64% <td>COD</td> <td>16.63%</td>	COD	16.63%
		W. Mean <td>65% <td>PRD</td> <td>98.36%</td> </td>	65% <td>PRD</td> <td>98.36%</td>	PRD	98.36%

Market Area 3 # sales	5	Median	69%	AAD	12.62%
		Mean <td>72% <td>COD</td> <td>18.36%</td> </td>	72% <td>COD</td> <td>18.36%</td>	COD	18.36%
		W. Mean <td>74% <td>PRD</td> <td>97.82%</td> </td>	74% <td>PRD</td> <td>97.82%</td>	PRD	97.82%

Market Area 3 # sales	5	Median	60%	AAD	12.71%
		Mean <td>61% <td>COD</td> <td>21.24%</td> </td>	61% <td>COD</td> <td>21.24%</td>	COD	21.24%
		W. Mean <td>62% <td>PRD</td> <td>97.23%</td> </td>	62% <td>PRD</td> <td>97.23%</td>	PRD	97.23%

Market Area 6 # sales	60	Median	70%	AAD	11.26%
		Mean <td>71% <td>COD</td> <td>16.02%</td> </td>	71% <td>COD</td> <td>16.02%</td>	COD	16.02%
		W. Mean <td>71% <td>PRD</td> <td>99.10%</td> </td>	71% <td>PRD</td> <td>99.10%</td>	PRD	99.10%

Market Area 6 # sales	60	Median	64%	AAD	10.39%
		Mean <td>64% <td>COD</td> <td>16.33%</td> </td>	64% <td>COD</td> <td>16.33%</td>	COD	16.33%
		W. Mean <td>65% <td>PRD</td> <td>98.40%</td> </td>	65% <td>PRD</td> <td>98.40%</td>	PRD	98.40%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	9	69.88%	20	69.18%	2	57.89%
Mkt Area 3	3	68.76%	0	N/A	0	N/A
Mkt Area 6	6	70.92%	20	69.18%	1	60.49%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	17	71.44%	26	70.21%	3	55.29%
Mkt Area 3	3	68.76%	0	N/A	0	N/A
Mkt Area 6	13	71.44%	26	70.21%	2	49.09%



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MAR 02 2010

NEBRASKA DEPT. OF REVENUE
PROPERTY ASSESSMENT DIVISION

2010

Methodology for Special Valuation
Platte County

Platte County submits this report pursuant to Title 350, Neb. Regulation-11-005.4.

Platte County has instituted Special Valuation in Market Area 5 along the Loup and Platte Rivers. The following methodology is used to value agricultural land following non-agricultural influences has been identified.

- In Market Area Five, sales along the rivers have indicated that grass and tree cover are selling for approximately \$2,000 per acre.
- In this process, I have determined that market value for grass land and tree cover in this area has been driven up by purchases for hunting and other recreational type uses.
- The “special valuation” for qualified parcels was determined by using sales away from the river in an “uninfluenced” area.

Sincerely,

Vanora Mulligan
Vanora Mulligan
Platte County Assessor

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Platte County

Agricultural Land

I. Correlation

The level of value for the agricultural land in Platte County, as determined by the PTA is 70%. The mathematically calculated median is 70%.

AGRICULTURAL LAND:

The agricultural land class of property in Platte County is valued by the assessor based on premise that three markets exist in the county for agricultural land. One of those areas, Market Area Five, has been determined to be influenced by recreational potential and receives special valuation. For purposes of this analysis the county was analyzed by each of the two agricultural market areas based on irrigated, dry crop, and grass land use.

Analysis of the sales distribution recognizes Market Area Six to have a fewer number of sales in the newest year of the study period. In an increasing general market, a significant skew of the sales either toward the front or the back of the study period has potential to create disproportionate measures of central tendency. Market Area Three had an insignificant number of sales to analyze.

As is the case in any inferential statistical scenario, the sample used to create statistics must be representative of the population of parcels being studied in order for the inferences to be valid. As the land use component is recognized as one of the primary characteristics that contribute to value, the land use make-up of the county was analyzed in comparison to the make-up of the sale sample. In Market Area Six, the profile of the sample was significantly underrepresented in the irrigated subclass compared to that of the population of parcels, and was overrepresented in the dryland subclass. Grass land was relatively similar.

To measure the values for Market Area Six against a proportionate sample of sales, four comparable sales were added to the analysis from the neighboring townships in Boone County and two were added from across the county border in Madison County. This improved both the representativeness and the proportionality of the sale sample. Grass land sales in Platte County have historically been few in numbers and 2010 was no exception. Identifying comparable grass land sales proved to be difficult in the County because of the limited pure grass land parcels in the area. Ultimately, comparisons to neighboring counties values were drawn and the assessor increased grass land based on the general increases in the agricultural land market. Grass values between Platte and the most comparable counties of Polk and Colfax are relatively similar.

Market Area Three had an insufficient number of sales, so the assessor appropriately factored the 2009 values up base on the movement of the general agricultural land market in the area. All comparable sales in the area were added and used in the analysis of values, which helped the assessor justify value increases.

2010 Correlation Section

For Platte County

This analysis of the 2010 assessed values indicates the overall level of value to be 70 percent of market value. Analysis of the irrigated, dry crop, and grass land using all available information suggest the values established are within the acceptable range, indicating this class is valued both uniformly and proportionately.

2010 Correlation Section

For Platte County

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

AGRICULTURAL LAND:

A review of the processes used by the county to qualify sales indicates a bias does not exist in the judgments made to assign sales usability. A review of the sales file also indicates excessive trimming has not occurred. The county maintains an internal policy noting that all sales are determined to be arms length unless information is available to the contrary. Buyers and sellers are contacted by telephone to gather additional facts related to the sales. It is the opinion of the Division that the statistics for the class of property have been calculated using all available arms length sales.

2010 Correlation Section

For Platte County

III. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

Median Wgt.Mean Mean

R&O Statistics	70	72	71
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2010 Correlation Section

For Platte County

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In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

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Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

2010 Correlation Section

For Platte County

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Platte County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	16.26	98.96

AGRICULTURAL LAND:

The coefficient of dispersion and price related differential are both within the acceptable range indicating the class of agricultural property has been valued uniformly and proportionately.

Total Real Property Sum Lines 17, 25, & 30	Records : 17,987	Value : 2,892,106,935	Growth 47,969,375	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	582	8,957,095	216	4,203,985	192	3,093,610	990	16,254,690	
02. Res Improve Land	8,320	130,085,680	625	14,111,510	971	16,792,285	9,916	160,989,475	
03. Res Improvements	8,551	792,850,810	857	107,723,780	1,016	115,161,120	10,424	1,015,735,710	
04. Res Total	9,133	931,893,585	1,073	126,039,275	1,208	135,047,015	11,414	1,192,979,875	21,353,390
% of Res Total	80.02	78.11	9.40	10.57	10.58	11.32	63.46	41.25	44.51
05. Com UnImp Land	234	10,457,960	37	2,254,405	12	170,110	283	12,882,475	
06. Com Improve Land	971	64,914,685	99	5,609,375	66	2,301,185	1,136	72,825,245	
07. Com Improvements	971	193,789,405	99	18,386,495	66	21,434,545	1,136	233,610,445	
08. Com Total	1,205	269,162,050	136	26,250,275	78	23,905,840	1,419	319,318,165	5,515,775
% of Com Total	84.92	84.29	9.58	8.22	5.50	7.49	7.89	11.04	11.50
09. Ind UnImp Land	2	186,785	10	2,212,230	0	0	12	2,399,015	
10. Ind Improve Land	5	507,600	50	15,068,880	3	1,372,200	58	16,948,680	
11. Ind Improvements	5	15,602,380	50	202,212,290	3	2,759,565	58	220,574,235	
12. Ind Total	7	16,296,765	60	219,493,400	3	4,131,765	70	239,921,930	17,657,350
% of Ind Total	10.00	6.79	85.71	91.49	4.29	1.72	0.39	8.30	36.81
13. Rec UnImp Land	5	262,890	11	291,005	26	1,086,900	42	1,640,795	
14. Rec Improve Land	0	0	4	590,530	18	425,805	22	1,016,335	
15. Rec Improvements	0	0	4	358,735	15	672,625	19	1,031,360	
16. Rec Total	5	262,890	15	1,240,270	41	2,185,330	61	3,688,490	0
% of Rec Total	8.20	7.13	24.59	33.63	67.21	59.25	0.34	0.13	0.00
Res & Rec Total	9,138	932,156,475	1,088	127,279,545	1,249	137,232,345	11,475	1,196,668,365	21,353,390
% of Res & Rec Total	79.63	77.90	9.48	10.64	10.88	11.47	63.80	41.38	44.51
Com & Ind Total	1,212	285,458,815	196	245,743,675	81	28,037,605	1,489	559,240,095	23,173,125
% of Com & Ind Total	81.40	51.04	13.16	43.94	5.44	5.01	8.28	19.34	48.31
17. Taxable Total	10,350	1,217,615,290	1,284	373,023,220	1,330	165,269,950	12,964	1,755,908,460	44,526,515
% of Taxable Total	79.84	69.34	9.90	21.24	10.26	9.41	72.07	60.71	92.82

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	20	3,020,765	25,678,035	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	20	3,020,765	25,678,035
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				20	3,020,765	25,678,035

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	417	77	160	654

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	160	20,667,055	3,281	615,246,375	3,441	635,913,430
28. Ag-Improved Land	0	0	92	17,474,560	1,490	314,325,405	1,582	331,799,965
29. Ag Improvements	0	0	92	8,726,735	1,490	159,758,345	1,582	168,485,080
30. Ag Total							5,023	1,136,198,475

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	1.00	10,000	
32. HomeSite Improv Land	0	0.00	0	61	66.95	734,000	
33. HomeSite Improvements	0	0.00	0	61	0.00	7,262,470	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	26	180.72	451,620	
36. FarmSite Improv Land	0	0.00	0	77	401.13	442,760	
37. FarmSite Improvements	0	0.00	0	82	0.00	1,464,265	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	171	255.42	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	15	15.00	150,000	16	16.00	160,000	
32. HomeSite Improv Land	996	1,039.00	10,429,990	1,057	1,105.95	11,163,990	
33. HomeSite Improvements	1,006	0.00	90,283,840	1,067	0.00	97,546,310	1,054,025
34. HomeSite Total				1,083	1,121.95	108,870,300	
35. FarmSite UnImp Land	269	576.61	703,045	295	757.33	1,154,665	
36. FarmSite Improv Land	1,310	6,543.20	8,832,540	1,387	6,944.33	9,275,300	
37. FarmSite Improvements	1,409	0.00	69,474,505	1,491	0.00	70,938,770	2,388,835
38. FarmSite Total				1,786	7,701.66	81,368,735	
39. Road & Ditches	3,964	8,074.97	0	4,135	8,330.39	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,869	17,154.00	190,239,035	3,442,860

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	17,070
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	1,923.53	2,570,190	14	1,929.25	2,587,260

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	15	2,032.82	2,497,615
44. Recapture Value N/A	0	0.00	0	15	2,032.82	2,719,365
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	110	9,739.61	14,434,250	125	11,772.43	16,931,865
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 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,358.45	8.50%	4,156,860	10.70%	3,060.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2,902.69	18.15%	7,938,860	20.43%	2,735.00
48. 2A	2,420.31	15.14%	6,377,495	16.41%	2,634.99
49. 3A1	3,353.98	20.98%	8,452,010	21.75%	2,519.99
50. 3A	2,301.15	14.39%	5,341,300	13.75%	2,321.14
51. 4A1	2,879.14	18.01%	5,542,390	14.27%	1,925.02
52. 4A	773.36	4.84%	1,044,050	2.69%	1,350.02
53. Total	15,989.08	100.00%	38,852,965	100.00%	2,429.97
Dry					
54. 1D1	90.27	5.76%	222,055	7.70%	2,459.90
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	218.61	13.95%	477,660	16.55%	2,184.99
57. 2D	174.05	11.10%	360,290	12.49%	2,070.04
58. 3D1	234.59	14.96%	458,615	15.89%	1,954.96
59. 3D	320.13	20.42%	562,550	19.50%	1,757.25
60. 4D1	425.51	27.14%	684,325	23.72%	1,608.25
61. 4D	104.44	6.66%	120,110	4.16%	1,150.04
62. Total	1,567.60	100.00%	2,885,605	100.00%	1,840.78
Grass					
63. 1G1	34.76	0.00%	31,700	0.43%	911.97
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	104.65	0.95%	72,100	0.99%	688.96
66. 2G	256.07	2.33%	164,355	2.25%	641.84
67. 3G1	962.45	8.75%	675,245	9.23%	701.59
68. 3G	2,459.92	22.37%	1,582,825	21.64%	643.45
69. 4G1	3,008.56	27.36%	2,121,355	29.01%	705.11
70. 4G	4,169.44	37.92%	2,666,035	36.45%	639.42
71. Total	10,995.85	100.00%	7,313,615	100.00%	665.13
Irrigated Total					
Irrigated Total	15,989.08	55.46%	38,852,965	79.15%	2,429.97
Dry Total					
Dry Total	1,567.60	5.44%	2,885,605	5.88%	1,840.78
Grass Total					
Grass Total	10,995.85	38.14%	7,313,615	14.90%	665.13
Waste					
Waste	35.54	0.12%	3,205	0.01%	90.18
Other					
Other	243.78	0.85%	34,315	0.07%	140.76
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	28,831.85	100.00%	49,089,705	100.00%	1,702.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,516.52	20.67%	7,700,290	25.07%	3,059.90
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	904.33	7.43%	2,473,330	8.05%	2,734.99
48. 2A	3,854.12	31.66%	9,998,690	32.55%	2,594.29
49. 3A1	471.07	3.87%	1,187,100	3.87%	2,520.01
50. 3A	3,819.87	31.38%	8,219,705	26.76%	2,151.83
51. 4A1	543.44	4.46%	1,046,120	3.41%	1,925.00
52. 4A	65.29	0.54%	88,140	0.29%	1,349.98
53. Total	12,174.64	100.00%	30,713,375	100.00%	2,522.73
Dry					
54. 1D1	420.64	18.61%	1,033,960	23.08%	2,458.06
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	120.13	5.32%	262,475	5.86%	2,184.92
57. 2D	463.93	20.53%	956,930	21.36%	2,062.66
58. 3D1	66.03	2.92%	129,090	2.88%	1,955.02
59. 3D	1,050.44	46.48%	1,880,400	41.98%	1,790.11
60. 4D1	124.84	5.52%	200,995	4.49%	1,610.02
61. 4D	13.84	0.61%	15,925	0.36%	1,150.65
62. Total	2,259.85	100.00%	4,479,775	100.00%	1,982.33
Grass					
63. 1G1	148.40	0.00%	143,770	1.05%	968.80
64. 1G	155.81	1.24%	137,060	1.00%	879.66
65. 2G1	52.20	0.42%	52,945	0.39%	1,014.27
66. 2G	605.10	4.81%	550,435	4.02%	909.66
67. 3G1	79.68	0.63%	68,300	0.50%	857.18
68. 3G	5,765.81	45.85%	6,402,775	46.71%	1,110.47
69. 4G1	1,028.83	8.18%	1,181,695	8.62%	1,148.58
70. 4G	4,738.79	37.69%	5,169,745	37.72%	1,090.94
71. Total	12,574.62	100.00%	13,706,725	100.00%	1,090.03
Irrigated Total					
Irrigated Total	12,174.64	44.09%	30,713,375	62.70%	2,522.73
Dry Total					
Dry Total	2,259.85	8.18%	4,479,775	9.15%	1,982.33
Grass Total					
Grass Total	12,574.62	45.54%	13,706,725	27.98%	1,090.03
Waste					
Waste	376.75	1.36%	33,900	0.07%	89.98
Other					
Other	227.13	0.82%	47,945	0.10%	211.09
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	27,612.99	100.00%	48,981,720	100.00%	1,773.87

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	32,153.45	18.31%	106,311,910	20.93%	3,306.39
46. 1A	32,679.73	18.61%	104,734,665	20.62%	3,204.88
47. 2A1	17,774.12	10.12%	52,838,020	10.40%	2,972.75
48. 2A	5,154.77	2.94%	14,699,145	2.89%	2,851.56
49. 3A1	21,495.42	12.24%	59,431,275	11.70%	2,764.83
50. 3A	45,680.79	26.01%	122,194,155	24.05%	2,674.96
51. 4A1	19,571.87	11.15%	45,592,665	8.98%	2,329.50
52. 4A	1,094.16	0.62%	2,188,170	0.43%	1,999.86
53. Total	175,604.31	100.00%	507,990,005	100.00%	2,892.81
Dry					
54. 1D1	16,663.40	13.09%	49,623,005	15.74%	2,977.96
55. 1D	23,884.92	18.77%	68,424,245	21.71%	2,864.75
56. 2D1	10,870.65	8.54%	27,530,005	8.73%	2,532.51
57. 2D	2,520.74	1.98%	6,039,675	1.92%	2,395.99
58. 3D1	16,237.66	12.76%	39,846,160	12.64%	2,453.93
59. 3D	42,532.12	33.42%	97,580,910	30.96%	2,294.29
60. 4D1	13,030.54	10.24%	24,090,625	7.64%	1,848.78
61. 4D	1,512.87	1.19%	2,042,145	0.65%	1,349.85
62. Total	127,252.90	100.00%	315,176,770	100.00%	2,476.77
Grass					
63. 1G1	781.54	0.00%	731,415	3.03%	935.86
64. 1G	1,882.23	7.03%	1,725,135	7.14%	916.54
65. 2G1	3,173.32	11.84%	2,873,120	11.89%	905.40
66. 2G	2,624.60	9.80%	2,451,145	10.15%	933.91
67. 3G1	2,141.12	7.99%	1,991,085	8.24%	929.93
68. 3G	5,421.26	20.23%	4,937,615	20.44%	910.79
69. 4G1	5,495.36	20.51%	4,943,305	20.46%	899.54
70. 4G	5,272.42	19.68%	4,504,330	18.65%	854.32
71. Total	26,791.85	100.00%	24,157,150	100.00%	901.66
Irrigated Total					
Irrigated Total	175,604.31	52.81%	507,990,005	59.91%	2,892.81
Dry Total					
Dry Total	127,252.90	38.27%	315,176,770	37.17%	2,476.77
Grass Total					
Grass Total	26,791.85	8.06%	24,157,150	2.85%	901.66
Waste					
Waste	1,693.46	0.51%	152,295	0.02%	89.93
Other					
Other	1,208.81	0.36%	411,795	0.05%	340.66
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	332,551.33	100.00%	847,888,015	100.00%	2,549.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	10,013.34	28,324,590	193,754.69	549,231,755	203,768.03	577,556,345
77. Dry Land	0.00	0	2,014.19	5,016,305	129,066.16	317,525,845	131,080.35	322,542,150
78. Grass	0.00	0	3,574.13	3,134,570	46,788.19	42,042,920	50,362.32	45,177,490
79. Waste	0.00	0	80.10	7,205	2,025.65	182,195	2,105.75	189,400
80. Other	0.00	0	96.75	20,565	1,582.97	473,490	1,679.72	494,055
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	15,778.51	36,503,235	373,217.66	909,456,205	388,996.17	945,959,440

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	203,768.03	52.38%	577,556,345	61.06%	2,834.38
Dry Land	131,080.35	33.70%	322,542,150	34.10%	2,460.64
Grass	50,362.32	12.95%	45,177,490	4.78%	897.05
Waste	2,105.75	0.54%	189,400	0.02%	89.94
Other	1,679.72	0.43%	494,055	0.05%	294.13
Exempt	0.00	0.00%	0	0.00%	0.00
Total	388,996.17	100.00%	945,959,440	100.00%	2,431.80

2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

71 Platte

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,111,635,235	1,192,979,875	81,344,640	7.32%	21,353,390	5.40%
02. Recreational	1,969,230	3,688,490	1,719,260	87.31%	0	87.31%
03. Ag-Homesite Land, Ag-Res Dwelling	104,795,651	108,870,300	4,074,649	3.89%	1,054,025	2.88%
04. Total Residential (sum lines 1-3)	1,218,400,116	1,305,538,665	87,138,549	7.15%	22,407,415	5.31%
05. Commercial	311,616,730	319,318,165	7,701,435	2.47%	5,515,775	0.70%
06. Industrial	221,588,980	239,921,930	18,332,950	8.27%	17,657,350	0.30%
07. Ag-Farmsite Land, Outbuildings	80,122,414	81,368,735	1,246,321	1.56%	2,388,835	-1.43%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	613,328,124	640,608,830	27,280,706	4.45%	25,561,960	0.28%
10. Total Non-Agland Real Property	1,831,728,240	1,946,147,495	114,419,255	6.25%	47,969,375	3.63%
11. Irrigated	535,697,635	577,556,345	41,858,710	7.81%		
12. Dryland	292,979,080	322,542,150	29,563,070	10.09%		
13. Grassland	36,210,010	45,177,490	8,967,480	24.77%		
14. Wasteland	416,700	189,400	-227,300	-54.55%		
15. Other Agland	350,795	494,055	143,260	40.84%		
16. Total Agricultural Land	865,654,220	945,959,440	80,305,220	9.28%		
17. Total Value of all Real Property (Locally Assessed)	2,697,382,460	2,892,106,935	194,724,475	7.22%	47,969,375	5.44%

PLATTE COUNTY
PLAN OF ASSESSMENT

Vanora Mulligan
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 2009 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable	Value Base
Residential	11371	64%	41%	1,112,064,660
Commercial	1407	8%	11%	310,934,635
Industrial	69	.004%	8%	221,753,600
Recreational	32	.002%	1%	1,581,745
Agricultural	5030	28%	39%	1,054,942,380
Special Value	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
	17,909	100%	100%	2,701,277,020

Agricultural land-taxable acres 387,981.71

New Property: For assessment year 2009, an estimated 251 building permits and/or information statements were filed for new property construction/additions in the county.

Current Assessment Procedures for Real Property

Staff

Assessor
Deputy Assessor
3 Fulltime Clerks
1 Appraiser
1 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.

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

Deputy Assessor- Updates the cadastral maps. Helps with implementing GIS entering land use. Reviews ag land sales.

Clerks in the assessor's office assist in all the general duties in the office. Personal property, homestead exemptions, entering date in the cama real estate system.

Appraiser and Appraiser Assistant- Sales review and appraisal review and pickup work for residential, commercial and ag properties.

Current Assessment Procedures for Real Property—

- A. Real Estate Transfers Statements are updated within a few weeks of when received from the Register of Deeds Office. The Assessor and Appraiser review the sales. Once reviewed the transfer statements are passed to a clerk, she will update the computer with the new information and green sheets are filled out for the Department of Assessment and Taxation. Information statements are filled out either by making phone calls or mail. We also send letters for appointments so the Appraiser 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 2009:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96	11.16	103.23
Commercial	96	18.00	107.66
Agricultural Land	70	22.52	103.42

Assessment Actions Planned for Assessment Year 2010:

Residential

Sales Review of neighborhood C (1231 parcels) B (601 parcels) D (695 parcels) & B1 approx (414 parcels). Platte Center (185 parcels) Monroe (159 parcels) Plan to review 4 Townships, Rural residential.

Commercial

Sales review checking the statistics. Commercial review Towns: Platte Center and Monroe.

Agricultural

Rural improvement review including acreages and farmsteads. Review ag land sales. Review market areas. Review Joilet, Burrows, Grand Prairie & Butler Townships.

Assessment Actions Planned for Assessment Year 2011:

Residential

Review neighborhoods in Columbus. Sales review. Creston & Lindsay.

Commercial

Review sales and sales statistics.

Agricultural

Review Ag land sales. Continue GIS. Review Lost Creek, Shell Creek, Oconee & Loup Townships.

Assessment Actions Planned for Assessment Year 2012

Residential- Sales review of all neighborhoods. Continue with the review using up dated cost tables & Pick-up work.

Commercial- Sales review of Commercial and Industrial. Pick-up work

Agricultural- Sales review on all land classes in each area.

2010 Assessment Survey for Platte County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	1
3.	Other full-time employees
	4
4.	Other part-time employees
	1
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$297,715
7.	Adopted budget, or granted budget if different from above
	\$294,415
8.	Amount of the total budget set aside for appraisal work
	N/A
9.	Appraisal/Reappraisal budget, if not part of the total budget
	N/A
10.	Part of the budget that is dedicated to the computer system
	\$30,300 for GIS and MIPS Software
11.	Amount of the total budget set aside for education/workshops
	\$1,200
12.	Other miscellaneous funds
	NO
13.	Was any of last year's budget not used:
	Yes, a minimal amount

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS
2.	CAMA software
	MIPS
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Deputy, and Part-time employee

5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Deputy Assessor
7.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	NO
3.	What municipalities in the county are zoned?
	Only the towns of Columbus and Duncan
4.	When was zoning implemented?
	Always existed in Columbus, and 2009 for Duncan

D. Contracted Services

1.	Appraisal Services
	none
2.	Other services
	none

Certification

This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Platte County Assessor.

Dated this 7th day of April, 2010.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts