

# Table of Contents

## 2014 Commission Summary

## 2014 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

### Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

### County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2014 Commission Summary for Platte County

### Residential Real Property - Current

Number of Sales	825	Median	95.84
Total Sales Price	\$113,335,359	Mean	98.46
Total Adj. Sales Price	\$113,335,359	Wgt. Mean	96.23
Total Assessed Value	\$109,062,340	Average Assessed Value of the Base	\$117,186
Avg. Adj. Sales Price	\$137,376	Avg. Assessed Value	\$132,197

### Confidence Interval - Current

95% Median C.I	95.14 to 96.98
95% Wgt. Mean C.I	95.28 to 97.18
95% Mean C.I	96.96 to 99.96
% of Value of the Class of all Real Property Value in the	32.27
% of Records Sold in the Study Period	7.05
% of Value Sold in the Study Period	7.96

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	693	96	95.57
2012	722	95	94.56
2011	820	95	95
2010	755	96	96

## 2014 Commission Summary for Platte County

### Commercial Real Property - Current

Number of Sales	71	Median	98.93
Total Sales Price	\$25,805,633	Mean	95.50
Total Adj. Sales Price	\$25,779,633	Wgt. Mean	87.32
Total Assessed Value	\$22,511,630	Average Assessed Value of the Base	\$408,860
Avg. Adj. Sales Price	\$363,093	Avg. Assessed Value	\$317,065

### Confidence Interval - Current

95% Median C.I	88.67 to 100.00
95% Wgt. Mean C.I	71.24 to 103.40
95% Mean C.I	89.01 to 101.99
% of Value of the Class of all Real Property Value in the County	14.66
% of Records Sold in the Study Period	4.66
% of Value Sold in the Study Period	3.62

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	74	97	97.35
2012	85	97	96.94
2011	93	95	95
2010	100	94	94



## 2014 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	96	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	99	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	73	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.




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Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Platte County**

For 2014, Platte County has followed their 3 Year Plan which includes the following actions:

The county completed all residential pickup work.

The county conducted a thorough sale verification and analysis process.

During 2013, the county inspected, reviewed and updated all of the residential property in the following Valuation Groups; #2 (Columbus Neighborhood A-1), #4 (Columbus Neighborhood B-1), #9 (Columbus Neighborhood H), #10 (Columbus Neighborhood I), #16 (the town of Lindsay), and #18 (the town of Platte Center). These parcels are all reviewed and updated for use in 2014.

The inspection process includes a drive-by (off-site) inspection using the existing record to verify or update; the measurements, the description of property characteristics, the observations of quality and condition, review and update sketches and take new photos of all improvements. The parcels were all viewed from off-site to note and record changes in condition. If needed, the inspection was continued on-site to review changes that needed measurement or closer inspection. All parcels will have new photos and new replacement costs using December of 2010 costs. The existing land values were affirmed or updated and new depreciations were developed from the market.

After review of the valuation groups, the assessor decided to split what was formerly Valuation Group #8 (Columbus Neighborhood E) into 2 valuation groups since it had grown to about 1175 parcels. It will now be Valuation Group #7 (Columbus Neighborhood "E") with about 600 parcels and Valuation Group #8 (Columbus Neighborhood "F") with about 575 parcels. The assessor also indicated that Valuation Group #4 (Columbus Neighborhood B-1), and Valuation Group #20 (subdivisions throughout the county but primarily outside of Columbus) were mostly redundant so they were combined into Valuation group #4.

## 2014 Residential Assessment Survey for Platte County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
	Assessor and Assistant																												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">1</td> <td style="padding: 5px;">Neighborhood 'A' is within the city of Columbus and consists of older homes that are mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1550 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">2</td> <td style="padding: 5px;">Neighborhood 'A-1' consists of golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. Consists of approximately 475 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">3</td> <td style="padding: 5px;">Neighborhood 'B' is within the city of Columbus and is located geographically in the Southeast part of the town of Columbus, and consists of parcels that are average quality and in relatively close proximity to elementary schools. Contains approximately 600 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">4</td> <td style="padding: 5px;">Neighborhood 'B-1' is an area of subdivisions outside the city limits of Columbus. Consists of subdivision parcels and mobile home courts.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">5</td> <td style="padding: 5px;">Neighborhood 'C' is within the city of Columbus and geographically located North of highway 30 in Columbus and is made up of houses built generally between 1950 and 1970. Contains approximately 1275 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">6</td> <td style="padding: 5px;">Neighborhood 'D' is within the city of Columbus and is primarily located in the Western most part of the city of Columbus and consists of parcels that are diverse in style and quality, but the common characteristic is their location. Contains approximately 675 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">7</td> <td style="padding: 5px;">Neighborhood 'E' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Formerly included in Neighborhood E now split for 2014). New Group E contains approximately 600 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">8</td> <td style="padding: 5px;">Neighborhood 'F' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. (Formerly included in Neighborhood E now split for 2014). New Group F contains approximately 575 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">9</td> <td style="padding: 5px;">Neighborhood 'H' is within the city of Columbus and is physically located in the Northeast part of the town of Columbus. Parcels in this are linked together because of their geographical connection to one another. Contains approximately 450 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">10</td> <td style="padding: 5px;">Neighborhood 'I' is within the city of Columbus and consists of the Wagner Lakes area and nearby subdivisions. These parcels are within the city limits of Columbus in the Southwest portion. Consists of approximately 400 parcels.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">11</td> <td style="padding: 5px;">Neighborhood 'K' is within the city of Columbus; this grouping is mostly townhouse developments throughout the city.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">12</td> <td style="padding: 5px;">Neighborhood 'L' is within the city of Columbus is basically the original town of Columbus along with subdivisions South of the Platte County Courthouse. There are approximately 1400 parcels in this area.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">13</td> <td style="padding: 5px;">Town of Creston</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Neighborhood 'A' is within the city of Columbus and consists of older homes that are mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1550 parcels.	2	Neighborhood 'A-1' consists of golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. Consists of approximately 475 parcels.	3	Neighborhood 'B' is within the city of Columbus and is located geographically in the Southeast part of the town of Columbus, and consists of parcels that are average quality and in relatively close proximity to elementary schools. Contains approximately 600 parcels.	4	Neighborhood 'B-1' is an area of subdivisions outside the city limits of Columbus. Consists of subdivision parcels and mobile home courts.	5	Neighborhood 'C' is within the city of Columbus and geographically located North of highway 30 in Columbus and is made up of houses built generally between 1950 and 1970. Contains approximately 1275 parcels.	6	Neighborhood 'D' is within the city of Columbus and is primarily located in the Western most part of the city of Columbus and consists of parcels that are diverse in style and quality, but the common characteristic is their location. Contains approximately 675 parcels.	7	Neighborhood 'E' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Formerly included in Neighborhood E now split for 2014). New Group E contains approximately 600 parcels.	8	Neighborhood 'F' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. (Formerly included in Neighborhood E now split for 2014). New Group F contains approximately 575 parcels.	9	Neighborhood 'H' is within the city of Columbus and is physically located in the Northeast part of the town of Columbus. Parcels in this are linked together because of their geographical connection to one another. Contains approximately 450 parcels.	10	Neighborhood 'I' is within the city of Columbus and consists of the Wagner Lakes area and nearby subdivisions. These parcels are within the city limits of Columbus in the Southwest portion. 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13	Town of Creston																												

14	Town of Duncan
15	Town of Humphrey
16	Town of Lindsay
17	Town of Monroe
18	Town of Platte Center
19	Acreages that consists of all rural residential parcels in the county. Review is conducted by township. When the dates for inspection and review, costing, depreciation tables and lot value study are reviewed; typically, residences on agricultural parcels and agricultural buildings are associated with the "Acreage" valuation group.
21	Tarnov, Oconee and Cornlea

**3. List and describe the approach(es) used to estimate the market value of residential properties.**

The county uses the cost approach and applies market derived depreciation.

**4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?**

Based on local market information.

**5. Are individual depreciation tables developed for each valuation grouping?**

Yes

**6. Describe the methodology used to determine the residential lot values?**

Valued by square foot primarily with values derived from vacant lot sales.

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2009	2010	2009
	2	2014	2010	2014
	3	2012	2010	2012
	4	2014	2010	2014
	5	2011	2010	2011
	6	2010	2010	2010
	7	2010	2010	2010
	8	2010	2010	2010
	9	2014	2010	2014
	10	2014	2010	2014
	11	2012	2010	2012
	12	2009	2010	2009
	13	2013	2010	2013
	14	2013	2010	2013
	15	2013	2010	2013
	16	2014	2010	2014
	17	2013	2010	2013
	18	2014	2010	2014
	19	2012/2013	2010	2012/2013
	21	2013	2010	2013

The county has developed the valuation groups partly based on the original assessor locations and partly on the way they organize their work. They typically inspect, review and analyze each town or valuation group separately. The county has identified characteristics that make each town unique. Those characteristics vary, but are usually related to the population, schools, location, businesses and services in each town. Of the 20 valuation groups, the first 12 are sub-strata of the city of Columbus; the next 6 are individual small towns; there are acreages; (includes ag houses and buildings) and then 3 small villages that are consolidated for inspection, review and valuation.

----Depreciation tables are updated in conjunction with neighborhood revaluations.

----The 2010 costs are used for the residential parcels throughout the entire county.

----Lot studies are done in conjunction with residential revaluations.

----All residential costs are from 2010, and the Depreciation and land values were made current in the year of the inspection and review.

# 2014 Residential Correlation Section for Platte County

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## County Overview

Platte County is an agriculturally based county with an array of ten villages and towns. Nine of them range in population from unincorporated to 760 and exist primarily to support agriculture. Columbus, with a population of 22,111, is the largest town and county seat. It hosts additional nonagricultural employers, including numerous manufacturing and fabricating plants and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 32,237, with 25,067 or 77.76% living within the villages and towns and 7,170 or 22.24% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth but most have remained stable.

## Description of Analysis:

Platte County has divided their residential analysis and valuation work into 20 valuation groups. The first 12 are subclasses of Columbus and the remaining groups are centered on individual towns, groups of villages and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2014, the median ratio for the 825 qualified residential sales is 96% and is within the acceptable range; the COD at 12.26 is within the acceptable range and the PRD at 102.32 is within the acceptable range. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median. Valuation group #7, Creston with 7 sales has a median ratio of 100.51% which rounds to 101%; but with only 7 sales it is not a large enough sample to be considered reliable and to suggest an adjustment.

## Sales Qualification

During the past year, the Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process. The county qualified about 67% of all of the residential sales, so the Department believes that all available sales were used in the measurement process.

## **2014 Residential Correlation Section for Platte County**

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### **Equalization and Quality of Assessment**

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the assessment practices are good, partly because the sample is adequate and partly because the prepared statistics reasonably represent the class. The values are equalized throughout the residential class and there are no subclasses of the residential class identified for individual adjustments.

### **Level of Value**

The apparent level of value for the residential class is 96%, the quality of the assessment, based on the statistical indicators and the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.



## **2014 Commercial Assessment Actions for Platte County**

For 2014, Platte County has followed their 3 Year Plan which includes the following actions:

The county completed all commercial pickup work.

The county conducted a thorough sale verification and analysis process.

The county had no plan to inspect and review any part of the commercial or industrial property during 2013. Analysis of the available sales did not indicate a need for any adjustments to any class or subclass for 2014. The county will inspect and review the commercial parcels in the towns of Lindsay and Platte Center but will not update the values at this time. This parallels the inspection and review done for the residential parcels in these towns.

## 2014 Commercial Assessment Survey for Platte County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor and Staff																		
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																		
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																	
	1	All commercial in the town of Columbus.																	
	2	Commercial in close proximity to Columbus, but outside the city limits. These parcels are inspected, reviewed and revalued at the same time as their residential counterparts.																	
	3	All small town and rural commercial throughout the county. These parcels are inspected, reviewed and revalued at the same time as their residential counterparts.																	
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	The county uses the cost approach with depreciation developed from the market for all parcels and the income approach is used when information is available.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	The major unique commercial or industrial properties are valued by an outside appraiser with expertise in appraising such property. Otherwise, they are valued by the assessor and staff along with the more typical commercial properties.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Platte County uses local sales data to develop market derived depreciation.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	Vacant lot sales are analyzed to establish land values.																		
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th style="width: 30%;"><u>Date of Depreciation Tables</u></th> <th style="width: 30%;"><u>Date of Costing</u></th> <th style="width: 25%;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2009 / 2012</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2009 / 2012</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2012 / 2013</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2012 / 2013</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">2012 / 2014</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2012 / 2014</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	1	2009 / 2012	2010	2009 / 2012	2	2012 / 2013	2010	2012 / 2013	3	2012 / 2014	2010	2012 / 2014
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>																
1	2009 / 2012	2010	2009 / 2012																
2	2012 / 2013	2010	2012 / 2013																
3	2012 / 2014	2010	2012 / 2014																

All of columbus commercial was inspected, reviewed and revalued in 2009 except the central business district. That was done in 2012.

----Depreciation tables are done in conjunction with area revaluations.

----The 2010 costs are used for the commercial parcels throughout the entire county.

----Lot value studies are done in conjunction with each area revaluation.

# 2014 Commercial Correlation Section for Platte County

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## County Overview

Platte County is an agriculturally based county with an array of nine municipalities; eight villages and small towns, and the city of Columbus. Most of the commercial properties in the smaller towns either directly service or support agriculture or the people involved in agriculture. Columbus, the county seat, is the predominant location for much of the commercial and industrial property. There are numerous manufacturing and fabrication plants as well as a diverse retail and business community offering a wide range of employment outside the agricultural sector in Columbus. The Departments “2013 County and Municipal Valuations by Property Type” reports that 78% of the commercial valuation is reported in Columbus, 4% is in the smaller towns and nearly 18% is in the non-municipal areas. Columbus has about 6% and Lindsay has about 1% of the industrial valuation and the remaining 93% is in the non-municipal areas of the county. In all, the commercial values are fairly strong in Columbus but generally stable in other parts of the county. During the past few years there have been no significant economic events that have impacted the value of commercial property.

## Description of Analysis

Platte County has divided their commercial analysis and valuation work into three valuation groups. These groups are either in Columbus, in close proximity to Columbus, or in the small towns and the rural areas of the county. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 71 qualified sales; the median ratio is 99%; the COD is 20.68; and the PRD is 109.37. Of the 71 qualified sales, 56 are in Columbus, 4 are in the close proximity to Columbus, and 11 occurred in the small towns or in the rural areas. When the 25 different occupancy codes are reviewed, there are 11 sales in code 353 (retail store); 10 sales in code 406 (storage warehouse); 7 sales in code 344 (office building); 5 sales in code 442 (bar/tavern); 5 sales in code 528 (service repair garage); 3 sales in code 386 (mini warehouse); and the remaining 19 codes have no more than 2 sales each. The 25 occupancy codes still leave some property types with no direct representation, but the ones present are believed to cover or be closely related to most uses. The overall assessment practices that relate to the commercial property are consistent and considered to be good. In short, while the representation of the entire class is not ideal, it is broad enough that there are sufficient sales to represent or measure the overall class but not any subclass of the commercial property.

## **2014 Commercial Correlation Section for Platte County**

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### **Sales Qualification**

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process and that all qualified sales were available in the measurement process.

### **Equalization and Quality of Assessment**

The Department analyzes each county every third year to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

### **Level of Value**

Based on analysis of all available information, the statistical median is the best indicator of the level of value. That level of value is 99%. The quality of the assessment, based on the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.



## **2014 Agricultural Assessment Actions for Platte County**

For 2014, Platte County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes have been reported or observed.

The county conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land throughout the county.

During 2012, the county inspected and reviewed the remaining townships completing all of the rural residences and buildings, the residences on agricultural parcels and the farm buildings. This action completed all of the parcels in the rural areas. There was no part of the rural or agricultural parcels inspected and reviewed for 2014.

## 2014 Agricultural Assessment Survey for Platte County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Staff				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">6</td> <td>Area 6 is the only market area in the county so there are no unique characteristics that create a difference in value.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	6	Area 6 is the only market area in the county so there are no unique characteristics that create a difference in value.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
6	Area 6 is the only market area in the county so there are no unique characteristics that create a difference in value.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	The county monitors sales activity throughout the county to determine if measureable differences exist.				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	The primary use of the parcel is determined based on physical inspections and questionnaires and similar properties are used to determine the valuation.				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	Yes; the first (home site) acre, for both farm home and rural residential home sites is valued the same at \$17,000. This home site acre value is the same throughout the county.				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	The county monitors the market value of parcels in all areas of the county and then identifies the non-agricultural component influencing the market based on higher prices paid for similar land without that non-ag component. The primary focus is on land on or near the river used for recreational purposes.				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	Applications have been filed and the county recognizes a difference in value. A majority of the parcels in the county are not influenced. The sales that occur in the non-influenced part of the county are analyzed to develop the values throughout the county. The influenced area in Platte county is along the river and is sometimes used for residential and recreational purposes.				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	Platte County has very little WRP land. There has been only one known sale of WRP in the last several years. Initially the valuation of WRP was done based on a market analysis developed using area wide sales data. The values are monitored but there has not been recent evidence to indicate that change is needed.				

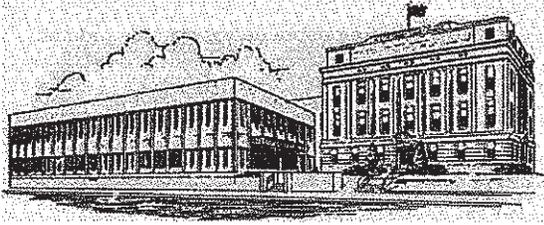
## Platte County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	6	6,998	6,700	6,238	5,978	5,700	5,385	5,001	4,500	5,987
Boone	1	5,530	5,318	5,115	5,073	4,915	4,919	4,255	3,745	4,927
Butler	1	5,599	5,400	4,795	4,680	4,098	3,876	3,386	3,169	4,933
Colfax	1	5,500	5,300	5,100	5,000	4,750	4,750	4,500	4,000	5,031
Madison	1	5,985	5,715	5,355	5,097	4,840	4,664	3,846	3,250	5,070
Merrick	1	4,400	4,380	4,350	4,250	3,775	3,625	3,300	2,850	3,970
Nance	1	3,773	3,550	3,435	3,322	3,205	3,032	2,664	2,598	3,254
Nance	2	5,300	5,300	5,250	5,210	5,100	5,080	5,025	5,000	5,200
Polk	1	5,844	5,288	4,942	4,620	4,282	4,200	4,049	3,555	5,332

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	6	6,194	6,000	5,496	5,265	5,248	4,894	3,998	3,000	5,246
Boone	1	5,005	5,001	4,101	4,063	4,010	4,026	3,550	3,554	4,160
Butler	1	5,300	5,000	4,199	3,987	3,600	2,900	2,800	2,700	3,958
Colfax	1	4,955	4,980	4,748	4,748	4,494	4,494	3,996	3,500	4,586
Madison	1	5,510	5,364	5,050	4,843	4,587	4,388	3,539	2,850	4,769
Merrick	1	2,510	2,310	2,240	2,160	1,900	1,870	1,700	1,610	1,994
Nance	1	2,599	2,600	2,572	2,494	2,453	2,385	2,390	2,250	2,474
Nance	2	4,800	4,600	4,526	4,550	4,450	4,225	4,050	3,950	4,363
Polk	1	3,758	3,557	2,700	2,700	2,460	2,390	2,310	2,310	3,288

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	6	1,739	1,806	1,638	1,709	1,580	1,475	1,533	1,390	1,514
Boone	1	1,248	1,378	1,144	1,116	1,237	1,239	1,062	1,060	1,158
Butler	1	2,100	2,377	2,245	1,983	2,001	1,899	1,875	1,436	1,723
Colfax	1	1,700	1,700	1,600	1,600	1,500	1,500	1,300	1,300	1,479
Madison	1	2,105	1,926	1,760	1,835	1,744	1,611	1,336	959	1,544
Merrick	1	1,580	1,458	1,368	1,270	1,238	1,170	1,044	973	1,127
Nance	1	961	968	934	925	924	890	899	865	889
Nance	2	1,556	1,625	1,451	1,455	1,298	1,326	1,160	1,063	1,193
Polk	1	1,086	1,147	1,232	1,250	1,223	1,252	1,154	1,074	1,166

Source: 2014 Abstract of Assessment, Form 45, Schedule IX



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

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Methodology for Special Valuation

Platte County

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

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

Sales along the rivers have indicated that grass and tree cover are selling for approximately \$2,000 per acre.

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

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

Sincerely,

Thomas M. Placzek  
Platte County Assessor

# 2014 Agricultural Correlation Section for Platte County

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## County Overview

Platte County is a combination of an agriculturally based county as well as a significant commercial and industrial center in and around Columbus. Otherwise, the small towns exist primarily to support agriculture. The prevalent crops are row crops with corn, soybeans, and some grain sorghum. The county land use is approximately 54% irrigated land, 31% dry land, 13% grass land and about 2% other uses. Platte County is bordered on the north by Madison and Stanton Counties, on the south by Polk and Butler Counties, on the east by Colfax County and on the west by Boone, Merrick and Nance Counties. The agricultural land is valued using only one market area.

## Description of Analysis

There was a total sample of 107 qualified sales; 82 Platte County sales supplemented with 25 additional qualified sales used to determine the level of value of agricultural land in Platte County. The sample after supplementation totaled 107 sales and was deemed adequate, proportional among study years and representative for the irrigated, dry, and grass land uses. The grass was underrepresented in the middle study year and in the most recent study year. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county.

The calculated median ratio is 73%. The 2014 abstract reports; overall agricultural land increased by 31.30%; irrigated land increased by over 27%, dry land increased by nearly 45%, and grass land increased by nearly 23%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

It is the opinion of the Department that the level of value for agricultural land of value falls at or near the median ratio. Neither the COD nor the PRD are particularly useful indicators of equity or regression because of the dramatic increases in the value of agland during the three year study period. In this study, the 80% MLU tables demonstrate that the irrigated and the dry values are within the range. There are 9 sales in the 80% Grass MLU table that show a median of 83.08%. In this case, the sample is small and the sample is highly biased to a higher ratio with 6 of the 9 sales in the earliest study year. The Department is not recommending any change to the grass values

## Sales Qualification

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was

## **2014 Agricultural Correlation Section for Platte County**

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no reason to conclude that the county had selectively excluded sales to influence the measurement process applies to the agricultural sales too. The measurement was done with all available qualified sales.

### **Equalization and Quality of Assessment**

The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. Each year, the county verifies all of the new sales that take place. They update any changes to land use that are discovered or reported. They completely analyze and revalue all agricultural land within a classification system and monitor sales to affirm their use of one market area. The quality of assessment for agricultural land is acceptable.

### **Level of Value**

For 2014, the apparent level of value of agricultural land is 73% and the quality of the assessment process is acceptable. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.



**71 Platte  
RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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 Total Sales Price : 113,335,359  
 Total Adj. Sales Price : 113,335,359  
 Total Assessed Value : 109,062,340  
 Avg. Adj. Sales Price : 137,376  
 Avg. Assessed Value : 132,197

MEDIAN : 96  
 WGT. MEAN : 96  
 MEAN : 98  
 COD : 12.26  
 PRD : 102.32

COV : 22.25  
 STD : 21.91  
 Avg. Abs. Dev : 11.75  
 MAX Sales Ratio : 335.10  
 MIN Sales Ratio : 44.27

95% Median C.I. : 95.14 to 96.98  
 95% Wgt. Mean C.I. : 95.28 to 97.18  
 95% Mean C.I. : 96.96 to 99.96

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	91	100.15	106.10	101.33	14.03	104.71	51.97	271.81	98.79 to 101.46	121,304	122,914
01-JAN-12 To 31-MAR-12	70	95.51	99.16	99.45	10.95	99.71	71.44	192.67	93.56 to 101.12	130,684	129,966
01-APR-12 To 30-JUN-12	108	95.86	97.82	96.50	10.61	101.37	71.55	161.43	93.38 to 99.61	144,357	139,310
01-JUL-12 To 30-SEP-12	115	95.86	97.44	95.87	09.93	101.64	74.86	152.01	94.52 to 97.42	138,001	132,298
01-OCT-12 To 31-DEC-12	111	95.53	100.06	97.01	14.54	103.14	62.26	295.87	92.15 to 99.24	142,162	137,913
01-JAN-13 To 31-MAR-13	92	94.06	96.22	95.70	09.72	100.54	70.17	169.95	92.75 to 96.60	139,630	133,625
01-APR-13 To 30-JUN-13	134	94.15	97.84	94.22	14.75	103.84	44.27	335.10	91.41 to 97.16	133,957	126,211
01-JUL-13 To 30-SEP-13	104	94.70	94.21	92.68	11.28	101.65	57.60	152.79	90.66 to 98.34	145,307	134,669
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	384	97.30	99.91	97.86	11.46	102.09	51.97	271.81	95.81 to 98.85	134,498	131,621
01-OCT-12 To 30-SEP-13	441	94.61	97.20	94.86	12.85	102.47	44.27	335.10	93.45 to 96.01	139,882	132,698
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	404	95.77	98.56	96.94	11.55	101.67	62.26	295.87	94.84 to 97.30	139,576	135,311
<u>ALL</u>	825	95.84	98.46	96.23	12.26	102.32	44.27	335.10	95.14 to 96.98	137,376	132,197

**71 Platte**  
**RESIDENTIAL**

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95% Mean C.I. : 96.96 to 99.96

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**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	136	93.24	95.92	92.78	12.69	103.38	62.26	235.11	89.83 to 96.09	84,645	78,536
02	30	99.50	99.06	99.40	08.86	99.66	75.00	136.31	93.14 to 101.37	321,258	319,339
03	49	94.48	94.68	94.29	09.77	100.41	77.85	134.13	88.57 to 98.70	145,243	136,955
04	24	98.81	103.60	100.74	09.67	102.84	87.90	148.07	95.36 to 109.77	177,713	179,034
05	127	92.57	94.14	93.21	11.15	101.00	70.17	178.14	88.82 to 95.42	130,780	121,905
06	59	98.77	98.86	98.37	06.32	100.50	78.78	129.67	95.81 to 100.75	254,044	249,913
07	47	95.44	94.81	94.56	07.16	100.26	78.00	115.68	91.97 to 99.07	138,363	130,833
08	75	94.30	94.86	94.33	10.56	100.56	71.55	154.02	88.36 to 98.85	158,244	149,277
09	39	97.69	97.75	97.68	05.33	100.07	80.14	116.26	94.89 to 100.15	139,018	135,791
10	19	97.39	98.76	97.06	11.24	101.75	78.38	155.16	88.26 to 103.71	165,111	160,263
11	17	97.41	98.19	98.28	05.39	99.91	86.29	113.31	93.40 to 103.44	178,300	175,231
12	94	97.72	109.56	100.73	20.46	108.77	60.07	335.10	93.69 to 102.85	82,570	83,170
13	7	100.51	105.61	93.37	14.16	113.11	76.97	143.81	76.97 to 143.81	46,475	43,395
14	11	98.35	101.93	101.51	11.80	100.41	76.40	138.50	89.42 to 123.45	86,566	87,875
15	23	95.30	103.80	100.75	19.78	103.03	59.18	192.67	90.99 to 103.92	124,442	125,379
16	9	98.79	96.42	97.60	09.28	98.79	77.25	113.13	79.77 to 112.94	60,389	58,940
17	11	99.58	102.93	97.68	16.39	105.37	77.60	139.61	81.71 to 137.02	46,845	45,761
18	5	93.96	91.00	90.15	04.61	100.94	77.64	97.31	N/A	71,200	64,189
19	42	98.85	100.12	93.98	19.52	106.53	44.27	271.81	92.49 to 101.07	141,045	132,548
21	1	166.20	166.20	166.20	00.00	100.00	166.20	166.20	N/A	5,000	8,310
<u>ALL</u>	<u>825</u>	<u>95.84</u>	<u>98.46</u>	<u>96.23</u>	<u>12.26</u>	<u>102.32</u>	<u>44.27</u>	<u>335.10</u>	<u>95.14 to 96.98</u>	<u>137,376</u>	<u>132,197</u>

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	825	95.84	98.46	96.23	12.26	102.32	44.27	335.10	95.14 to 96.98	137,376	132,197
06											
07											
<u>ALL</u>	<u>825</u>	<u>95.84</u>	<u>98.46</u>	<u>96.23</u>	<u>12.26</u>	<u>102.32</u>	<u>44.27</u>	<u>335.10</u>	<u>95.14 to 96.98</u>	<u>137,376</u>	<u>132,197</u>

**71 Platte  
RESIDENTIAL**

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 95% Mean C.I. : 96.96 to 99.96

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	5	166.20	197.00	195.55	42.65	100.74	112.94	314.80	N/A	8,800	17,208	
Less Than 30,000	27	124.15	148.71	143.32	40.68	103.76	44.27	335.10	101.36 to 154.06	20,330	29,137	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	825	95.84	98.46	96.23	12.26	102.32	44.27	335.10	95.14 to 96.98	137,376	132,197	
Greater Than 14,999	820	95.81	97.86	96.19	11.69	101.74	44.27	335.10	95.02 to 96.77	138,160	132,898	
Greater Than 29,999	798	95.58	96.76	96.00	10.57	100.79	51.97	192.67	94.69 to 96.38	141,336	135,684	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	5	166.20	197.00	195.55	42.65	100.74	112.94	314.80	N/A	8,800	17,208	
15,000 TO 29,999	22	123.48	137.73	138.77	35.60	99.25	44.27	335.10	100.00 to 150.84	22,950	31,848	
30,000 TO 59,999	55	106.12	113.54	113.22	19.52	100.28	60.07	178.14	99.92 to 117.76	46,740	52,921	
60,000 TO 99,999	197	96.75	98.43	97.86	10.73	100.58	62.26	192.67	95.14 to 98.79	79,663	77,960	
100,000 TO 149,999	262	91.25	92.24	92.18	09.59	100.07	57.60	154.02	89.41 to 93.00	123,096	113,473	
150,000 TO 249,999	210	96.53	95.99	96.17	08.02	99.81	51.97	129.67	95.16 to 98.31	184,263	177,197	
250,000 TO 499,999	71	98.41	98.35	98.31	08.25	100.04	74.84	136.31	94.82 to 100.09	307,769	302,578	
500,000 TO 999,999	3	90.41	91.67	91.79	08.91	99.87	80.22	104.39	N/A	574,667	527,502	
1,000,000 +												
<u>ALL</u>	825	95.84	98.46	96.23	12.26	102.32	44.27	335.10	95.14 to 96.98	137,376	132,197	

**71 Platte  
COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 71  
 Total Sales Price : 25,805,633  
 Total Adj. Sales Price : 25,779,633  
 Total Assessed Value : 22,511,630  
 Avg. Adj. Sales Price : 363,093  
 Avg. Assessed Value : 317,065

MEDIAN : 99  
 WGT. MEAN : 87  
 MEAN : 96  
 COD : 20.68  
 PRD : 109.37

COV : 29.21  
 STD : 27.90  
 Avg. Abs. Dev : 20.46  
 MAX Sales Ratio : 188.60  
 MIN Sales Ratio : 42.89

95% Median C.I. : 88.67 to 100.00  
 95% Wgt. Mean C.I. : 71.24 to 103.40  
 95% Mean C.I. : 89.01 to 101.99

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-10 To 31-DEC-10	11	99.75	107.77	101.15	14.70	106.54	80.97	178.89	91.20 to 143.33	77,727	78,623	
01-JAN-11 To 31-MAR-11	4	106.93	107.33	113.16	08.07	94.85	95.78	119.70	N/A	52,375	59,269	
01-APR-11 To 30-JUN-11	8	100.67	96.60	105.95	17.63	91.18	50.76	141.83	50.76 to 141.83	375,829	398,194	
01-JUL-11 To 30-SEP-11	4	82.83	84.83	73.47	18.40	115.46	65.12	108.52	N/A	80,625	59,239	
01-OCT-11 To 31-DEC-11	7	99.41	94.66	89.23	13.00	106.09	53.54	115.07	53.54 to 115.07	209,143	186,616	
01-JAN-12 To 31-MAR-12	9	74.27	79.18	66.17	27.93	119.66	42.89	130.03	58.30 to 106.88	497,185	329,003	
01-APR-12 To 30-JUN-12	3	119.90	122.40	119.50	06.91	102.43	111.22	136.08	N/A	136,000	162,527	
01-JUL-12 To 30-SEP-12	2	88.09	88.09	99.90	13.61	88.18	76.10	100.08	N/A	332,500	332,153	
01-OCT-12 To 31-DEC-12	5	99.75	91.89	71.32	16.86	128.84	54.63	121.91	N/A	613,868	437,817	
01-JAN-13 To 31-MAR-13	5	71.43	92.16	128.26	31.79	71.85	67.33	140.37	N/A	740,000	949,114	
01-APR-13 To 30-JUN-13	7	85.07	92.71	77.21	23.57	120.08	60.19	136.44	60.19 to 136.44	629,429	485,960	
01-JUL-13 To 30-SEP-13	6	82.51	94.27	69.76	38.17	135.13	48.48	188.60	48.48 to 188.60	533,167	371,933	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	27	99.75	100.99	102.98	15.57	98.07	50.76	178.89	94.90 to 102.26	162,727	167,572	
01-OCT-11 To 30-SEP-12	21	96.47	91.36	77.29	21.65	118.20	42.89	136.08	74.27 to 111.22	333,889	258,058	
01-OCT-12 To 30-SEP-13	23	85.07	92.82	87.43	28.38	106.16	48.48	188.60	71.43 to 100.66	624,971	546,434	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	23	100.00	95.83	99.27	15.15	96.53	50.76	141.83	91.60 to 108.52	217,506	215,908	
01-JAN-12 To 31-DEC-12	19	96.47	90.29	73.13	23.60	123.47	42.89	136.08	63.91 to 111.22	453,527	331,684	
<u>ALL</u>	71	98.93	95.50	87.32	20.68	109.37	42.89	188.60	88.67 to 100.00	363,093	317,065	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	56	100.00	98.88	91.20	21.32	108.42	48.48	188.60	88.67 to 101.63	407,723	371,864	
02	4	76.65	74.21	52.22	33.92	142.11	42.89	100.66	N/A	631,500	329,750	
03	11	94.90	86.05	87.45	13.14	98.40	58.30	102.26	63.91 to 99.75	38,284	33,479	
<u>ALL</u>	71	98.93	95.50	87.32	20.68	109.37	42.89	188.60	88.67 to 100.00	363,093	317,065	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	70	98.05	94.86	80.60	20.56	117.69	42.89	188.60	88.67 to 100.00	326,852	263,442	
04	1	140.37	140.37	140.37	00.00	100.00	140.37	140.37	N/A	2,900,000	4,070,700	
<u>ALL</u>	71	98.93	95.50	87.32	20.68	109.37	42.89	188.60	88.67 to 100.00	363,093	317,065	

**71 Platte  
COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 71  
 Total Sales Price : 25,805,633  
 Total Adj. Sales Price : 25,779,633  
 Total Assessed Value : 22,511,630  
 Avg. Adj. Sales Price : 363,093  
 Avg. Assessed Value : 317,065

MEDIAN : 99  
 WGT. MEAN : 87  
 MEAN : 96  
 COD : 20.68  
 PRD : 109.37

COV : 29.21  
 STD : 27.90  
 Avg. Abs. Dev : 20.46  
 MAX Sales Ratio : 188.60  
 MIN Sales Ratio : 42.89

95% Median C.I. : 88.67 to 100.00  
 95% Wgt. Mean C.I. : 71.24 to 103.40  
 95% Mean C.I. : 89.01 to 101.99

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	95.78	95.78	95.78	00.00	100.00	95.78	95.78	N/A	4,500	4,310	
Less Than 15,000	3	95.78	89.68	91.89	07.33	97.59	76.10	97.17	N/A	7,043	6,472	
Less Than 30,000	6	96.48	109.14	119.48	20.95	91.35	76.10	188.60	76.10 to 188.60	13,522	16,156	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	70	99.17	95.49	87.32	20.87	109.36	42.89	188.60	88.67 to 100.00	368,216	321,533	
Greater Than 14,999	68	99.58	95.75	87.32	21.03	109.65	42.89	188.60	88.67 to 100.08	378,802	330,768	
Greater Than 29,999	65	99.41	94.24	87.22	20.54	108.05	42.89	178.89	88.24 to 100.00	395,362	344,841	
<u>Incremental Ranges</u>												
0 TO 4,999	1	95.78	95.78	95.78	00.00	100.00	95.78	95.78	N/A	4,500	4,310	
5,000 TO 14,999	2	86.64	86.64	90.84	12.17	95.38	76.10	97.17	N/A	8,315	7,553	
15,000 TO 29,999	3	102.26	128.59	129.20	30.54	99.53	94.90	188.60	N/A	20,000	25,840	
30,000 TO 59,999	14	99.88	99.13	99.29	21.50	99.84	58.30	178.89	67.33 to 111.76	42,179	41,879	
60,000 TO 99,999	6	100.75	100.00	98.84	06.81	101.17	83.16	112.22	83.16 to 112.22	75,000	74,133	
100,000 TO 149,999	9	101.34	109.04	108.24	11.12	100.74	91.20	136.08	98.93 to 119.90	115,056	124,539	
150,000 TO 249,999	14	91.42	91.71	92.34	22.78	99.32	50.76	136.44	65.12 to 115.07	185,994	171,753	
250,000 TO 499,999	9	96.47	90.16	90.91	20.16	99.18	53.54	121.91	60.76 to 111.96	326,667	296,979	
500,000 TO 999,999	5	79.12	80.39	77.75	19.55	103.40	48.48	100.08	N/A	718,850	558,898	
1,000,000 +	8	71.46	82.40	85.55	36.54	96.32	42.89	141.83	42.89 to 141.83	1,810,542	1,548,862	
<u>ALL</u>	71	98.93	95.50	87.32	20.68	109.37	42.89	188.60	88.67 to 100.00	363,093	317,065	

**71 Platte**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

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Avg. Adj. Sales Price : 363,093  
Avg. Assessed Value : 317,065

MEDIAN : 99  
WGT. MEAN : 87  
MEAN : 96  
COD : 20.68  
PRD : 109.37

COV : 29.21  
STD : 27.90  
Avg. Abs. Dev : 20.46  
MAX Sales Ratio : 188.60  
MIN Sales Ratio : 42.89

95% Median C.I. : 88.67 to 100.00  
95% Wgt. Mean C.I. : 71.24 to 103.40  
95% Mean C.I. : 89.01 to 101.99

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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	4	93.34	105.05	68.86	42.86	152.56	54.63	178.89	N/A	1,143,585	787,459
301	1	70.58	70.58	70.58	00.00	100.00	70.58	70.58	N/A	290,000	204,670
311	1	121.91	121.91	121.91	00.00	100.00	121.91	121.91	N/A	250,000	304,780
326	1	108.52	108.52	108.52	00.00	100.00	108.52	108.52	N/A	32,500	35,270
334	2	108.26	108.26	135.98	29.67	79.61	76.14	140.37	N/A	1,556,250	2,116,245
336	1	63.53	63.53	63.53	00.00	100.00	63.53	63.53	N/A	170,000	108,000
340	2	117.93	117.93	123.67	15.70	95.36	99.41	136.44	N/A	145,000	179,320
341	1	111.96	111.96	111.96	00.00	100.00	111.96	111.96	N/A	385,000	431,060
343	2	63.82	63.82	63.68	05.69	100.22	60.19	67.45	N/A	1,040,000	662,260
344	7	98.93	96.50	95.37	09.72	101.18	65.12	115.07	65.12 to 115.07	190,714	181,876
352	2	88.72	88.72	92.02	08.74	96.41	80.97	96.47	N/A	270,000	248,450
353	11	101.49	113.29	124.59	21.67	90.93	71.43	188.60	88.24 to 141.83	191,909	239,090
384	1	119.90	119.90	119.90	00.00	100.00	119.90	119.90	N/A	103,000	123,500
386	3	91.20	102.93	79.60	25.24	129.31	74.27	143.33	N/A	326,417	259,833
392	1	100.08	100.08	100.08	00.00	100.00	100.08	100.08	N/A	660,000	660,500
406	10	71.72	76.06	68.86	25.61	110.46	48.48	119.70	53.54 to 100.00	379,000	260,968
419	2	89.44	89.44	83.25	11.54	107.44	79.12	99.75	N/A	500,000	416,245
442	5	100.66	88.45	94.43	13.04	93.67	63.91	102.26	N/A	77,200	72,899
444	1	130.03	130.03	130.03	00.00	100.00	130.03	130.03	N/A	205,415	267,100
458	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	450,000	450,000
470	1	91.60	91.60	91.60	00.00	100.00	91.60	91.60	N/A	35,000	32,060
472	1	42.89	42.89	42.89	00.00	100.00	42.89	42.89	N/A	1,850,000	793,500
526	2	91.46	91.46	91.67	09.08	99.77	83.16	99.75	N/A	97,500	89,375
528	5	100.00	99.41	97.54	09.92	101.92	85.07	112.22	N/A	152,800	149,042
558	1	50.76	50.76	50.76	00.00	100.00	50.76	50.76	N/A	135,000	68,525
851	1	97.17	97.17	97.17	00.00	100.00	97.17	97.17	N/A	11,629	11,300
<u>ALL</u>	<u>71</u>	<u>98.93</u>	<u>95.50</u>	<u>87.32</u>	<u>20.68</u>	<u>109.37</u>	<u>42.89</u>	<u>188.60</u>	<u>88.67 to 100.00</u>	<u>363,093</u>	<u>317,065</u>

**71 Platte**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 107  
Total Sales Price : 76,945,734  
Total Adj. Sales Price : 76,945,734  
Total Assessed Value : 54,458,388  
Avg. Adj. Sales Price : 719,119  
Avg. Assessed Value : 508,957

MEDIAN : 73  
WGT. MEAN : 71  
MEAN : 79  
COD : 26.87  
PRD : 110.94

COV : 32.13  
STD : 25.23  
Avg. Abs. Dev : 19.52  
MAX Sales Ratio : 151.90  
MIN Sales Ratio : 34.66

95% Median C.I. : 66.16 to 79.53  
95% Wgt. Mean C.I. : 66.04 to 75.51  
95% Mean C.I. : 73.74 to 83.30

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-10 To 31-DEC-10	13	101.21	105.36	103.22	17.69	102.07	75.41	149.86	89.19 to 119.99	489,344	505,098	
01-JAN-11 To 31-MAR-11	7	87.33	89.32	90.93	13.44	98.23	65.11	112.61	65.11 to 112.61	433,301	394,021	
01-APR-11 To 30-JUN-11	7	110.42	109.80	101.92	16.29	107.73	84.19	134.99	84.19 to 134.99	465,757	474,698	
01-JUL-11 To 30-SEP-11	5	94.02	92.98	87.95	22.27	105.72	65.31	119.63	N/A	551,480	485,013	
01-OCT-11 To 31-DEC-11	7	78.00	95.10	86.10	28.37	110.45	67.01	151.90	67.01 to 151.90	564,524	486,065	
01-JAN-12 To 31-MAR-12	8	73.27	82.59	78.85	22.61	104.74	63.62	126.37	63.62 to 126.37	846,799	667,682	
01-APR-12 To 30-JUN-12	7	66.16	70.99	65.16	20.04	108.95	45.78	95.93	45.78 to 95.93	977,590	637,000	
01-JUL-12 To 30-SEP-12	12	63.30	69.02	70.05	21.80	98.53	42.49	96.26	57.15 to 87.53	400,153	280,297	
01-OCT-12 To 31-DEC-12	28	57.83	60.69	57.02	14.40	106.44	35.25	93.94	54.81 to 65.36	1,075,344	613,135	
01-JAN-13 To 31-MAR-13	1	60.95	60.95	60.95	00.00	100.00	60.95	60.95	N/A	932,000	568,030	
01-APR-13 To 30-JUN-13	7	70.67	66.82	63.19	08.07	105.74	47.59	74.71	47.59 to 74.71	560,972	354,474	
01-JUL-13 To 30-SEP-13	5	58.48	58.75	62.05	21.79	94.68	34.66	83.58	N/A	838,800	520,482	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	32	93.39	100.89	97.79	19.61	103.17	65.11	149.86	88.96 to 113.41	481,634	471,012	
01-OCT-11 To 30-SEP-12	34	73.53	77.99	74.05	23.30	105.32	42.49	151.90	64.33 to 83.17	657,971	487,249	
01-OCT-12 To 30-SEP-13	41	59.61	61.51	58.27	15.42	105.56	34.66	93.94	55.58 to 65.90	955,181	556,574	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	26	90.97	97.09	91.59	21.72	106.01	65.11	151.90	80.45 to 112.61	500,095	458,021	
01-JAN-12 To 31-DEC-12	55	63.74	67.00	62.50	19.36	107.20	35.25	126.37	58.80 to 67.00	882,345	551,487	
<u>ALL</u>	107	72.65	78.52	70.78	26.87	110.94	34.66	151.90	66.16 to 79.53	719,119	508,957	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
6	107	72.65	78.52	70.78	26.87	110.94	34.66	151.90	66.16 to 79.53	719,119	508,957	
<u>ALL</u>	107	72.65	78.52	70.78	26.87	110.94	34.66	151.90	66.16 to 79.53	719,119	508,957	

**71 Platte**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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 PRD : 110.94

COV : 32.13  
 STD : 25.23  
 Avg. Abs. Dev : 19.52  
 MAX Sales Ratio : 151.90  
 MIN Sales Ratio : 34.66

95% Median C.I. : 66.16 to 79.53  
 95% Wgt. Mean C.I. : 66.04 to 75.51  
 95% Mean C.I. : 73.74 to 83.30

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	9	67.00	73.03	67.13	20.73	108.79	45.78	112.61	58.48 to 96.26	1,045,696	701,933
6	9	67.00	73.03	67.13	20.73	108.79	45.78	112.61	58.48 to 96.26	1,045,696	701,933
<b>_____Dry_____</b>											
County	26	75.06	83.54	77.30	27.08	108.07	51.11	149.86	65.90 to 88.96	608,098	470,059
6	26	75.06	83.54	77.30	27.08	108.07	51.11	149.86	65.90 to 88.96	608,098	470,059
<b>_____Grass_____</b>											
County	9	83.08	91.64	95.24	21.91	96.22	65.11	134.99	67.77 to 113.41	152,617	145,353
6	9	83.08	91.64	95.24	21.91	96.22	65.11	134.99	67.77 to 113.41	152,617	145,353
<b>_____ALL_____</b>	<b>107</b>	<b>72.65</b>	<b>78.52</b>	<b>70.78</b>	<b>26.87</b>	<b>110.94</b>	<b>34.66</b>	<b>151.90</b>	<b>66.16 to 79.53</b>	<b>719,119</b>	<b>508,957</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	43	73.77	76.87	70.62	23.00	108.85	45.78	133.07	64.59 to 83.17	986,504	696,642
6	43	73.77	76.87	70.62	23.00	108.85	45.78	133.07	64.59 to 83.17	986,504	696,642
<b>_____Dry_____</b>											
County	34	75.06	85.07	77.68	30.16	109.51	51.11	151.90	65.36 to 91.65	584,023	453,664
6	34	75.06	85.07	77.68	30.16	109.51	51.11	151.90	65.36 to 91.65	584,023	453,664
<b>_____Grass_____</b>											
County	9	83.08	91.64	95.24	21.91	96.22	65.11	134.99	67.77 to 113.41	152,617	145,353
6	9	83.08	91.64	95.24	21.91	96.22	65.11	134.99	67.77 to 113.41	152,617	145,353
<b>_____ALL_____</b>	<b>107</b>	<b>72.65</b>	<b>78.52</b>	<b>70.78</b>	<b>26.87</b>	<b>110.94</b>	<b>34.66</b>	<b>151.90</b>	<b>66.16 to 79.53</b>	<b>719,119</b>	<b>508,957</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 18,501</b>	<b>Value : 4,247,819,348</b>	<b>Growth 48,629,775</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	602	11,605,480	166	4,775,145	146	3,305,345	914	19,685,970	
<b>02. Res Improve Land</b>	8,429	148,518,545	637	18,958,615	924	18,103,115	9,990	185,580,275	
<b>03. Res Improvements</b>	8,735	882,092,700	929	136,820,348	1,052	142,309,424	10,716	1,161,222,472	
<b>04. Res Total</b>	9,337	1,042,216,725	1,095	160,554,108	1,198	163,717,884	11,630	1,366,488,717	28,941,880
<b>% of Res Total</b>	80.28	76.27	9.42	11.75	10.30	11.98	62.86	32.17	59.51
<b>05. Com UnImp Land</b>	244	13,846,315	44	3,708,270	11	290,060	299	17,844,645	
<b>06. Com Improve Land</b>	963	73,452,595	90	7,500,620	57	3,211,960	1,110	84,165,175	
<b>07. Com Improvements</b>	985	222,227,255	101	23,704,060	65	25,978,070	1,151	271,909,385	
<b>08. Com Total</b>	1,229	309,526,165	145	34,912,950	76	29,480,090	1,450	373,919,205	13,537,940
<b>% of Com Total</b>	84.76	82.78	10.00	9.34	5.24	7.88	7.84	8.80	27.84
<b>09. Ind UnImp Land</b>	2	186,785	11	2,357,140	0	0	13	2,543,925	
<b>10. Ind Improve Land</b>	7	607,085	51	17,122,140	2	1,556,000	60	19,285,225	
<b>11. Ind Improvements</b>	7	18,352,815	51	207,136,845	2	1,455,005	60	226,944,665	
<b>12. Ind Total</b>	9	19,146,685	62	226,616,125	2	3,011,005	73	248,773,815	465,750
<b>% of Ind Total</b>	12.33	7.70	84.93	91.09	2.74	1.21	0.39	5.86	0.96
<b>13. Rec UnImp Land</b>	5	262,890	14	409,505	26	1,159,210	45	1,831,605	
<b>14. Rec Improve Land</b>	0	0	4	720,935	17	540,710	21	1,261,645	
<b>15. Rec Improvements</b>	0	0	4	409,675	19	853,000	23	1,262,675	
<b>16. Rec Total</b>	5	262,890	18	1,540,115	45	2,552,920	68	4,355,925	0
<b>% of Rec Total</b>	7.35	6.04	26.47	35.36	66.18	58.61	0.37	0.10	0.00
<b>Res &amp; Rec Total</b>	9,342	1,042,479,615	1,113	162,094,223	1,243	166,270,804	11,698	1,370,844,642	28,941,880
<b>% of Res &amp; Rec Total</b>	79.86	76.05	9.51	11.82	10.63	12.13	63.23	32.27	59.51
<b>Com &amp; Ind Total</b>	1,238	328,672,850	207	261,529,075	78	32,491,095	1,523	622,693,020	14,003,690
<b>% of Com &amp; Ind Total</b>	81.29	52.78	13.59	42.00	5.12	5.22	8.23	14.66	28.80
<b>17. Taxable Total</b>	10,580	1,371,152,465	1,320	423,623,298	1,321	198,761,899	13,221	1,993,537,662	42,945,570
<b>% of Taxable Total</b>	80.02	68.78	9.98	21.25	9.99	9.97	71.46	46.93	88.31

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	23	5,558,695	27,592,270	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	23	5,558,695	27,592,270
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				23	5,558,695	27,592,270

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	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. Exempt	398	83	172	653

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	36,565	185	41,845,255	3,479	1,338,962,660	3,666	1,380,844,480
28. Ag-Improved Land	0	0	213	39,179,650	2,037	619,640,190	2,250	658,819,840
29. Ag Improvements	0	0	99	9,785,045	1,515	204,832,321	1,614	214,617,366
30. Ag Total							5,280	2,254,281,686

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	1.86	39,000	
32. HomeSite Improv Land	0	0.00	0	113	111.77	2,369,060	
33. HomeSite Improvements	0	0.00	0	61	0.00	7,657,780	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	14.39	35,975	
36. FarmSite Improv Land	0	0.00	0	79	178.21	445,525	
37. FarmSite Improvements	0	0.00	0	85	0.00	2,127,265	
38. FarmSite Total							
39. Road & Ditches	1	0.11	0	268	274.36	0	
40. Other- Non Ag Use	1	4.79	20,120	104	558.30	1,795,950	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	11	9.74	170,000	13	11.60	209,000	
32. HomeSite Improv Land	994	1,026.72	17,661,965	1,107	1,138.49	20,031,025	
33. HomeSite Improvements	999	0.00	110,261,846	1,060	0.00	117,919,626	1,837,535
34. HomeSite Total				<b>1,073</b>	<b>1,150.09</b>	<b>138,159,651</b>	
35. FarmSite UnImp Land	198	263.01	657,580	205	277.40	693,555	
36. FarmSite Improv Land	1,305	4,241.89	10,605,210	1,384	4,420.10	11,050,735	
37. FarmSite Improvements	1,414	0.00	94,570,475	1,499	0.00	96,697,740	3,846,670
38. FarmSite Total				<b>1,704</b>	<b>4,697.50</b>	<b>108,442,030</b>	
39. Road & Ditches	4,562	8,218.26	0	4,831	8,492.73	0	
40. Other- Non Ag Use	610	2,751.49	7,779,115	715	3,314.58	9,595,185	
41. Total Section VI				<b>2,777</b>	<b>17,654.90</b>	<b>256,196,866</b>	<b>5,684,205</b>

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	5.72	7,540
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	1,916.30	5,293,415	14	1,922.02	5,300,955

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	1,009.56	2,424,935
44. Recapture Value N/A	0	0.00	0	4	1,009.56	2,530,900
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	82	7,746.73	20,326,610	86	8,756.29	22,751,545
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	37,606.63	17.50%	263,175,795	20.46%	6,998.12
46. 1A	34,678.74	16.14%	232,346,600	18.06%	6,699.97
47. 2A1	22,570.81	10.50%	140,794,120	10.94%	6,237.89
48. 2A	11,539.82	5.37%	68,979,700	5.36%	5,977.54
49. 3A1	26,974.13	12.55%	153,751,315	11.95%	5,699.95
50. 3A	54,870.59	25.54%	295,471,070	22.97%	5,384.87
51. 4A1	24,185.23	11.26%	120,954,280	9.40%	5,001.16
52. 4A	2,446.46	1.14%	11,009,090	0.86%	4,500.01
<b>53. Total</b>	<b>214,872.41</b>	<b>100.00%</b>	<b>1,286,481,970</b>	<b>100.00%</b>	<b>5,987.19</b>
<b>Dry</b>					
54. 1D1	15,439.74	12.76%	95,639,785	15.07%	6,194.39
55. 1D	21,951.15	18.14%	131,703,130	20.75%	5,999.83
56. 2D1	10,109.53	8.36%	55,558,580	8.75%	5,495.66
57. 2D	2,801.44	2.32%	14,749,905	2.32%	5,265.12
58. 3D1	15,241.04	12.60%	79,988,250	12.60%	5,248.21
59. 3D	41,230.10	34.08%	201,772,920	31.79%	4,893.83
60. 4D1	12,673.19	10.47%	50,661,615	7.98%	3,997.54
61. 4D	1,542.06	1.27%	4,626,185	0.73%	3,000.00
<b>62. Total</b>	<b>120,988.25</b>	<b>100.00%</b>	<b>634,700,370</b>	<b>100.00%</b>	<b>5,245.97</b>
<b>Grass</b>					
63. 1G1	919.67	1.89%	1,599,445	2.17%	1,739.15
64. 1G	1,867.35	3.84%	3,372,445	4.58%	1,806.01
65. 2G1	3,207.88	6.59%	5,254,795	7.14%	1,638.09
66. 2G	3,479.92	7.15%	5,947,410	8.08%	1,709.07
67. 3G1	3,068.56	6.31%	4,847,430	6.58%	1,579.71
68. 3G	13,354.33	27.45%	19,691,880	26.74%	1,474.57
69. 4G1	9,174.67	18.86%	14,061,420	19.09%	1,532.63
70. 4G	13,577.53	27.91%	18,870,855	25.62%	1,389.86
<b>71. Total</b>	<b>48,649.91</b>	<b>100.00%</b>	<b>73,645,680</b>	<b>100.00%</b>	<b>1,513.79</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>214,872.41</b>	<b>55.02%</b>	<b>1,286,481,970</b>	<b>64.39%</b>	<b>5,987.19</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>120,988.25</b>	<b>30.98%</b>	<b>634,700,370</b>	<b>31.77%</b>	<b>5,245.97</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>48,649.91</b>	<b>12.46%</b>	<b>73,645,680</b>	<b>3.69%</b>	<b>1,513.79</b>
72. Waste	2,550.15	0.65%	254,990	0.01%	99.99
73. Other	3,493.18	0.89%	3,001,810	0.15%	859.33
74. Exempt	124.09	0.03%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>390,553.90</b>	<b>100.00%</b>	<b>1,998,084,820</b>	<b>100.00%</b>	<b>5,116.03</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	9,739.80	60,611,185	205,132.61	1,225,870,785	214,872.41	1,286,481,970
<b>77. Dry Land</b>	2.99	16,445	1,955.18	10,442,965	119,030.08	624,240,960	120,988.25	634,700,370
<b>78. Grass</b>	0.00	0	3,522.27	5,111,760	45,127.64	68,533,920	48,649.91	73,645,680
<b>79. Waste</b>	0.00	0	99.40	9,945	2,450.75	245,045	2,550.15	254,990
<b>80. Other</b>	0.00	0	196.62	163,540	3,296.56	2,838,270	3,493.18	3,001,810
<b>81. Exempt</b>	0.00	0	71.02	0	53.07	0	124.09	0
<b>82. Total</b>	<b>2.99</b>	<b>16,445</b>	<b>15,513.27</b>	<b>76,339,395</b>	<b>375,037.64</b>	<b>1,921,728,980</b>	<b>390,553.90</b>	<b>1,998,084,820</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	214,872.41	55.02%	1,286,481,970	64.39%	5,987.19
<b>Dry Land</b>	120,988.25	30.98%	634,700,370	31.77%	5,245.97
<b>Grass</b>	48,649.91	12.46%	73,645,680	3.69%	1,513.79
<b>Waste</b>	2,550.15	0.65%	254,990	0.01%	99.99
<b>Other</b>	3,493.18	0.89%	3,001,810	0.15%	859.33
<b>Exempt</b>	124.09	0.03%	0	0.00%	0.00
<b>Total</b>	<b>390,553.90</b>	<b>100.00%</b>	<b>1,998,084,820</b>	<b>100.00%</b>	<b>5,116.03</b>

## 2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

71 Platte

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,302,757,475	1,366,488,717	63,731,242	4.89%	28,941,880	2.67%
02. Recreational	4,369,895	4,355,925	-13,970	-0.32%	0	-0.32%
03. Ag-Homesite Land, Ag-Res Dwelling	137,354,821	138,159,651	804,830	0.59%	1,837,535	-0.75%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,444,482,191</b>	<b>1,509,004,293</b>	<b>64,522,102</b>	<b>4.47%</b>	<b>30,779,415</b>	<b>2.34%</b>
05. Commercial	360,004,830	373,919,205	13,914,375	3.87%	13,537,940	0.10%
06. Industrial	247,751,280	248,773,815	1,022,535	0.41%	465,750	0.22%
07. Ag-Farmsite Land, Outbuildings	104,935,195	108,442,030	3,506,835	3.34%	3,846,670	-0.32%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>712,691,305</b>	<b>731,135,050</b>	<b>18,443,745</b>	<b>2.59%</b>	<b>17,850,360</b>	<b>0.08%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,157,173,496</b>	<b>2,249,734,528</b>	<b>92,561,032</b>	<b>4.29%</b>	<b>48,629,775</b>	<b>2.04%</b>
11. Irrigated	1,010,310,465	1,286,481,970	276,171,505	27.34%		
12. Dryland	438,563,030	634,700,370	196,137,340	44.72%		
13. Grassland	60,085,670	73,645,680	13,560,010	22.57%		
14. Wasteland	255,905	254,990	-915	-0.36%		
15. Other Agland	12,560,020	3,001,810	-9,558,210	-76.10%		
<b>16. Total Agricultural Land</b>	<b>1,521,775,090</b>	<b>1,998,084,820</b>	<b>476,309,730</b>	<b>31.30%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>3,678,948,586</b>	<b>4,247,819,348</b>	<b>568,870,762</b>	<b>15.46%</b>	<b>48,629,775</b>	<b>14.14%</b>

PLATTE COUNTY  
PLAN OF ASSESSMENT

Thomas M. Placzek  
PLATTE COUNTY ASSESSOR  
3 Year Plan  
Introduction

Pursuant to Neb. Laws 2005, LB263, Section 9.

**County Description of Real Property in Platte County:**

Per the 2013 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable	Value Base
Residential	11492	63%	35%	1,303,936,475
Commercial	1431	8%	10%	360,551,735
Industrial	73	.3%	7%	247,751,280
Recreational	67	.3%	.1%	4,369,895
Agricultural	5241	29%	48%	1,765,262,841
Special Value	86	.4%	.4%	17,796,555
	18304	100%	100%	3,681,872,226

Agricultural land-taxable acres 390,408

New Property: For assessment year 2013 an estimated 350 building permits and/or information statements were filed for new property construction/additions in the county.

**Current Assessment Procedures for Real Property**

STAFF

1 Assessor  
1 Deputy Assessor  
3 Fulltime Clerks

2 Appraiser Assistants

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

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

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

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

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

**Current Assessment Procedures for Real Property:**

A. Real Estate Transfers Statements are updated within a few weeks of when received from The Register of Deeds Office. The Assessor reviews the sales. Once reviewed the transfer statements are passed to a clerk, will update the computer & GIS Sys with the new information and transfer 521 information electronically to the Department of Assessment and Taxation. Sales information sheets are filled out either by making phone calls or mail. We also send letters for appointments so the Assessor or Appraiser Assistant can make a physical review of the property.

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

**Level of Value, Quality, and Uniformity for assessment year 2013:**

Property Class	Median	COD	PRD
Residential	96	11.34	101.71

Commercial	97	16.34	117.29
Agricultural Land	72	25.69	108.16

Assessment Actions Planned for Assessment Year 2014:

**Residential**

Review Neighborhoods A-1, B-1, & H. Also review small towns, Monroe, Lindsay, & Platte Center. Pickup work & sales review of all other neighborhoods & towns.

**COMMERCIAL**

Review sales & sale statistics and pickup work.

**Agricultural**

Review Ag land sales and pickup work.

Assessment Actions Planned for Assessment Year 2015:

**Residential**

Review neighborhoods A & L. Sales review of all other neighborhoods & towns & pickup work.

**Commercial**

Review all apartments & do commercial land review & pickup work.

**Agricultural**

Review Ag land sales & pickup work.

## **Assessment Actions Planned for Assessment Year 2016:**

### **Residential**

Review neighborhoods B, C, D, E, & F. Pickup work. Sales review of all other neighborhoods and towns and pickup work.

### **Commercial**

Review sales statistics and pickup work.

### **Agricultural**

Review Ag land and acreage sales and pickup work.

## 2014 Assessment Survey for Platte County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	5
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$309,060
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$309,060 –all health care, retirement and social security costs are paid from county general.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Not separated
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$38,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No not in the rural areas
2.	<b>If so, is the zoning countywide?</b>
	N/A
3.	<b>What municipalities in the county are zoned?</b>
	Columbus, Duncan, Humphrey and Platte Center
4.	<b>When was zoning implemented?</b>
	Uncertain of date in Columbus but many years; Humphrey not known; implemented in Duncan and Platte Center in 2009

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Wayne Kubert with Great Plains Appraisal is occasionally contracted for special commercial projects.
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Occasionally for special purpose commercial or industrial parcels.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	They typically only use a verbal agreement.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Certifications are secondary to qualifications. They want an appraiser to know the county, know mass appraisal processes and know how to appraise and defend the specific property type being appraised.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	No; they have only used verbal agreements.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, but the assessor reviews and approves all of the work.



# 2014 Certification for Platte County

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This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Platte County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



