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## 2015 Commission Summary for Platte County

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### Residential Real Property - Current

Number of Sales	710	Median	96.89
Total Sales Price	\$99,997,437	Mean	99.88
Total Adj. Sales Price	\$99,997,437	Wgt. Mean	97.37
Total Assessed Value	\$97,364,615	Average Assessed Value of the Base	\$120,876
Avg. Adj. Sales Price	\$140,841	Avg. Assessed Value	\$137,133

### Confidence Interval - Current

95% Median C.I	95.97 to 97.47
95% Wgt. Mean C.I	96.40 to 98.34
95% Mean C.I	98.20 to 101.56
% of Value of the Class of all Real Property Value in the	30.63
% of Records Sold in the Study Period	6.04
% of Value Sold in the Study Period	6.86

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	825	96	95.84
2013	693	96	95.57
2012	722	95	94.56
2011	820	95	95

## 2015 Commission Summary for Platte County

### Commercial Real Property - Current

Number of Sales	65	Median	92.14
Total Sales Price	\$24,348,604	Mean	90.85
Total Adj. Sales Price	\$24,348,604	Wgt. Mean	86.56
Total Assessed Value	\$21,076,560	Average Assessed Value of the Base	\$433,043
Avg. Adj. Sales Price	\$374,594	Avg. Assessed Value	\$324,255

### Confidence Interval - Current

95% Median C.I	80.00 to 99.75
95% Wgt. Mean C.I	70.54 to 102.58
95% Mean C.I	85.13 to 96.57
% of Value of the Class of all Real Property Value in the County	14.15
% of Records Sold in the Study Period	4.29
% of Value Sold in the Study Period	3.21

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	71	99	98.93
2013	74	97	97.35
2012	85	97	96.94
2011	93	95	95



## 2015 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>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	92	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	75	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, 2015.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Platte County**

For 2015, 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. As a result the county adjusted values by a percentage in #5 (Columbus Neighborhood C), #7 (Columbus Neighborhood E), and in #15 (the town of Humphrey).

During 2014, the county inspected, reviewed and updated all of the residential property in the following Valuation Groups; #1 (Columbus Neighborhood A), #3 (Columbus Neighborhood B), #12 and (Columbus Neighborhood L). These parcels are all reviewed and updated for use in 2015.

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.

## 2015 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;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Neighborhood 'A' is within the city of Columbus and consists of older homes that are mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1550 parcels.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Neighborhood 'A-1' consists of golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. Consists of approximately 475 parcels.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Neighborhood 'B' is within the city of Columbus and is located geographically in the Southeast part of the town of Columbus, and consists of parcels that are average quality and in relatively close proximity to elementary schools. Contains approximately 600 parcels.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Neighborhood 'B-1' is an area of subdivisions outside the city limits of Columbus. Consists of subdivision parcels and mobile home courts.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Neighborhood 'C' is within the city of Columbus and geographically located North of highway 30 in Columbus and is made up of houses built generally between 1950 and 1970. Contains approximately 1275 parcels.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Neighborhood 'D' is within the city of Columbus and is primarily located in the Western most part of the city of Columbus and consists of parcels that are diverse in style and quality, but the common characteristic is their location. Contains approximately 675 parcels.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Neighborhood 'E' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. Formerly included in Neighborhood E now split for 2014). New Group E contains approximately 600 parcels.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Neighborhood 'F' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. (Formerly included in Neighborhood E now split for 2014). New Group F contains approximately 575 parcels.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Neighborhood 'H' is within the city of Columbus and is physically located in the Northeast part of the town of Columbus. Parcels in this are linked together because of their geographical connection to one another. Contains approximately 450 parcels.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Neighborhood 'I' is within the city of Columbus and consists of the Wagner Lakes area and nearby subdivisions. These parcels are within the city limits of Columbus in the Southwest portion. Consists of approximately 400 parcels.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Neighborhood 'K' is within the city of Columbus; this grouping is mostly townhouse developments throughout the city.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Neighborhood 'L' is within the city of Columbus is basically the original town of Columbus along with subdivisions South of the Platte County Courthouse. There are approximately 1400 parcels in this area.</td> </tr> <tr> <td style="text-align: center;">13</td> <td>Town of Creston</td> </tr> <tr> <td style="text-align: center;">14</td> <td>Town of Duncan</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. Consists of approximately 400 parcels.	11	Neighborhood 'K' is within the city of Columbus; this grouping is mostly townhouse developments throughout the city.	12	Neighborhood 'L' is within the city of Columbus is basically the original town of Columbus along with subdivisions South of the Platte County Courthouse. There are approximately 1400 parcels in this area.	13	Town of Creston	14	Town of Duncan
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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.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The county uses the cost approach and applies market derived depreciation.
4.	<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>
	Based on local market information.
5.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	Yes
6.	<b>Describe the methodology used to determine the residential lot values?</b>
	Valued by square foot primarily with values derived from vacant lot sales.
7.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. Any subdivision that has been developed in the recent past has been sized to sell out in one to two years. To date there has been only one individual who made application for DCF valuation as provided for in LB 191.

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2015	2010	2015	2015
	2	2014	2010	2014	2014
	3	2015	2010	2015	2015
	4	2014	2010	2014	2014
	5	2011	2010	2011	2014
	6	2010	2010	2010	2010
	7	2010	2010	2010	2010
	8	2010	2010	2010	2010
	9	2014	2010	2014	2014
	10	2014	2010	2014	2014
	11	2012	2010	2012	2012
	12	2015	2010	2015	2015
	13	2013	2010	2013	2013
	14	2013	2010	2013	2013
	15	2013	2010	2013	2013
	16	2014	2010	2014	2014
	17	2013	2010	2013	2013
	18	2014	2010	2014	2014
	19	2012/2013	2010	2012/2013	2012/2013
	21	2013	2010	2013	2013

----The depreciation date, lot value date and inspection date for each valuation group reported by the county is for the assessment year; that is the taxing year that the valuations are first used. The costing date reported is the date of the cost tables used in the county's cost system.

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

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

## **2015 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. This illustrates that Platte County is driven by many forces other than agriculture. Residential values have been stable and during the past few years there have been no economic events that have significantly impacted the value of residential property. The 2015 Abstract Form 45, reports 11,682 residential and 68 recreational parcels, for a class total of 11,750. There are an additional 1,055 residences located on agricultural parcels.

### **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 location, population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2015, the median ratio for the 710 qualified residential sales is 97% and is within the acceptable range; the COD at 11.78 is within the acceptable range and the PRD at 102.58 is also within the acceptable range. In the analysis of residential sales the impact of small dollar sales needs to be examined. A review of the COD and PRD for the total sample can often lead to the conclusion that the quality of assessment is not good. It is useful to evaluate the COD and PRD of a slightly trimmed sample of the sales to evaluate the quality of assessment of the bulk of the parcels. The section of the statistical report that examines the "Sale Price" ranges offers the opportunity to do so. By reviewing the analysis of the 692 sales with prices greater than \$29,999, the assessment level and quality of about 97 % of the sales is reported. That gives a statistical perspective of the quality of assessment of the majority of the parcels that is not impacted by the volatility if the selling prices of low price property. The median ratio for the trimmed sample is 96.62% and only had a fractional change since the median is not a volatile statistic. However, the trimmed COD is 9.97%, the PRD is 101.12. These statistics are well within the desired ranges. When the sales of parcels for less than \$30,000 are excluded it demonstrates how the county's predominant residential parcels are valued. It also shows that the more volatile low dollar sales are responsible for a disproportionate impact on the assessment

## **2015 Residential Correlation Section for Platte County**

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statistics depicting quality of assessment, particularly the COD and the PRD. In this case all of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

### **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 75% of all of the residential sales, so the Department believes that all available sales were used in the measurement process.

### **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. That confidence that the statistics are meaningful does not necessarily extend to the subclasses. The confidence diminishes as the size of the subclasses diminishes. 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 97%, 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.



## **2015 Commercial Assessment Actions for Platte County**

For 2015, 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.

During 2014, the county inspected and reviewed many of the residential type of commercial uses in Columbus. This included all of the apartment complexes, all of the nursing homes, assisted living facilities, and senior independent living facilities, as well as the Section 42 housing units.

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 replacement costs using December of 2010 costs. The existing land values were affirmed or updated and new depreciations were developed from the market.

## 2015 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. That is mostly available for apartments, some general retail and warehouse type occupancies.			
<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>			
	Not exactly; the depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.			
<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>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2009 / 2015	2010	2009 / 2015
	2	2012 / 2013	2010	2012 / 2013
	3	2012 / 2014	2010	2012 / 2014

----The depreciation date, lot value date and inspection date for each valuation group reported by the county is for the assessment year; that is the taxing year that the valuations are first used. The costing date reported is the date of the cost tables used in the county's cost system.

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

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

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

# 2015 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 “2014 County and Municipal Valuations by Property Type” reports that 79% of the commercial valuation is reported in Columbus, 4% is in the smaller towns and nearly 17% is in the non-municipal areas. Columbus has about 6% and Lindsay has about 1% of the industrial valuation and most of the remaining 93% is in the non-municipal areas of the county. Most of those non municipal areas are located near Columbus. 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. The 2015 Abstract Form 45, reports 1,442 commercial and 73 industrial parcels, for a class total of 1,515.

## 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 location, population, schools, commercial activity, healthcare, and services. This class of property provides most of the employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 65 qualified sales; the median ratio is 92%; the COD is 20.96; and the PRD is 104.96. Of the 65 qualified sales, 54 are in Columbus, 5 are in the close proximity to Columbus, and 6 occurred in the small towns or in the rural areas. When the 24 different occupancy codes are reviewed, there are 14 sales in code 353 (retail store); 10 sales in code 406 (storage warehouse); 7 sales in code 344 (office building); 4 sales in code 528 (service repair garage); 3 sales in code 386 (mini warehouse); 3 sales in code 334 (an obsolete code for industrial manufacturing); 3 sales in code 340 (market); and the remaining 17 codes have no more than 2 sales each. The 24 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.

## **2015 Commercial Correlation Section for Platte County**

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It should be noted that 2 of the Occupancy Code substrata fall below the desired median of 92%. Code 353, retail stores, with 14 sales has a median ratio of 90.16% and Code 406, storage warehouse, with 10 sales has a median ratio of 73.69%. A review of the measurement of the 353 occupancy code in prior years showed the 2013 R&O with 14 sales had a median ratio of 98.32% and in the 2014 R&O with 11 sales had a median ratio of 101.49%. The year built of the group ranges from 1890 to 2003. The individual ratios range from 58% to 131%. A review of the sales that make up the 406 occupancy code reveals that the location of the sales is literally all over the county; 4 of the 10 sales are from Valuation Group 1, described as Columbus, 3 sales are from Valuation Group 2 described as other, and 3 sales are from Valuation Group 3 described as small towns. The individual ratios range from about 54% to 122%, and the year built ranges from 1910 to 2011. In the 2013 R&O. there were nine sales with a median ratio of 96.21%. This situation is fairly common among commercial property. The wide variations described above are due more to the nature of commercial property than to the assessment actions of the county. When this situation was discussed with the assessor, he indicated that he preferred to revalue the groups rather than adjust them. He also indicated that these 2 groups would be prime candidates for revaluation for 2016.

### **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 other 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 92%. In the Description of Analysis section, the use of occupancy codes as subclasses for adjustment is discouraged. Their locations span Valuation Groupings (location), age ranges and condition of the improvements. The statistical indications of each group have not been consistent and have not demonstrated a trend of the level of value but rather have shown spikes in the measurement statistics. The county had the opportunity to adjust the 2 mentioned occupancy codes but suggested that the proper remedy is revaluation at

## **2015 Commercial Correlation Section for Platte County**

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the county level rather than adjustment. The Department believes that that course of action is preferable and since the commercial class is within the range at 92%. The Department does not favor the practice of the adjustment of unstable groups based on statistics alone. The county's assessment actions are believed to be sound, so there are no recommendations for the adjustment of the class or for any subclasses.



## **2015 Agricultural Assessment Actions for Platte County**

For 2015, 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. The sale analysis process brought the assessor to the conclusion that an additional market area was needed to properly value the agricultural land. Beginning in 2015, the area south of the Loup River and North of the Platte River will be valued separately from the rest of the county. The analysis indicated a strong trend for a lower value structure in this area. The soils tend to be sandier and the land less productive and less desirable to the buyers than the land north of the Loup River. This area is relatively small, estimated to be about 15% of the total acres in the county. The new area will be known as Area 3 and the bulk of the county will still be named Area 6. Following that, they implemented new values for agricultural land throughout the county. Area 6 values increased while the Area 3 values were slightly decreased from the 2014 values.

During 2012, the county completed the inspection and review of the remaining townships. That completed the inspection of all of the rural residences and buildings, the residences on agricultural parcels and the farm buildings. Since this action completed all of the parcels in the rural areas, there was no part of the rural or agricultural parcels inspected and reviewed during 2014 for 2015.

## 2015 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="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3</td> <td>Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area hve not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.</td> <td style="text-align: center;">2012</td> </tr> <tr> <td style="text-align: center;">6</td> <td>This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	3	Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area hve not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.	2012	6	This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.	2012
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
3	Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area hve not kept pace with the northern part of the county. This is a small area estimated to be only about 15% of the agricultural acres in the county.	2012								
6	This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.	2012								
	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects date of the GIS photo base that was used for the most recent complete review. They are presently reviewing land use comparing the 2012 photos to the 2014 GIS photo base, but that will not be completed for use until the 2016 tax year.</p>									
<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>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>									
	There are a minimal number of acres known to be in the Wetland Reserve Program (WRP) program in Platte County. Neither the FSA nor the land owners have reported actual WRP acres. The values used for WRP Acres have been set using data from the sales that have occurred in or near Platte County.									
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>									

	Yes
<b>7a.</b>	<b>What process was used to determine if non-agricultural influences exist?</b>
	The county annually verifies and analyzes all agricultural sales. They do this to establish land values each year but also to see if there are differing value trends that would indicate that land values are driven by influences from outside the typical agricultural land market.
<b>7b.</b>	<b>Describe the non-agricultural influences present within the county.</b>
	The non agricultural influence has come from the development of residential or recreational sites or areas near the rivers.
<b>7c.</b>	<b>How many parcels in the county are receiving special value?</b>
	There are estimated to be 50 or less special value parcels in Platte County.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	The influenced area in Platte County occurs along the rivers and is sometimes used for residential and recreational purposes.
<b>7e.</b>	<b>Describe the valuation models and approaches used to establish the uninfluenced values.</b>
	The sales of similar land that occur in the non-influenced part of the county are analyzed to develop the values throughout the county. These values are also applied to the qualified parcels that exist in the influenced parts of the county.

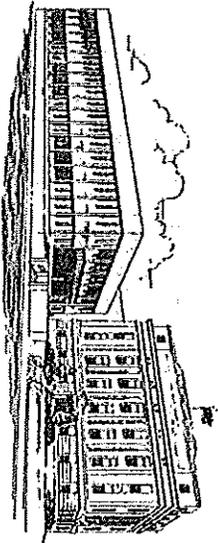
## Platte County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	3	6,300	n/a	5,750	5,420	5,125	4,697	4,500	4,050	<b>5,205</b>
Merrick	1	5,500	5,300	5,100	4,900	4,700	4,600	4,100	3,600	<b>4,798</b>
Nance	1	4,508	4,500	4,493	4,479	4,429	4,424	4,398	4,397	<b>4,463</b>
Polk	1	7,303	6,607	6,173	5,777	5,352	5,233	5,061	4,471	<b>6,661</b>
Platte	6	8,495	8,000	7,262	6,876	6,600	6,200	5,801	5,200	<b>7,074</b>
Boone	1	5,995	5,993	5,847	5,806	5,646	5,649	5,250	5,155	<b>5,691</b>
Butler	1	6,299	5,500	5,296	5,156	5,147	5,094	4,284	4,158	<b>5,588</b>
Colfax	1	6,200	5,900	5,800	5,700	5,400	5,200	5,100	4,700	<b>5,645</b>
Madison	1	6,882	6,563	6,153	5,847	5,563	5,362	4,421	3,725	<b>5,825</b>
Stanton	1	6,000	6,000	6,000	5,980	5,510	5,220	4,370	4,050	<b>5,536</b>
Nance	2	5,450	5,430	5,400	5,320	5,315	5,315	5,300	5,295	<b>5,385</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	5,569	n/a	5,175	4,902	4,725	4,222	3,597	3,000	<b>4,525</b>
Merrick	1	3,100	2,795	2,600	2,475	2,300	2,275	2,000	1,945	<b>2,357</b>
Nance	1	3,389	3,386	3,366	3,343	3,340	3,324	3,344	3,344	<b>3,359</b>
Polk	1	4,697	4,447	3,370	3,370	3,070	2,990	2,890	2,890	<b>4,100</b>
Platte	6	7,294	7,000	6,414	6,133	6,098	5,699	4,898	3,900	<b>6,154</b>
Boone	1	5,185	5,181	4,913	4,871	4,791	4,805	4,457	4,463	<b>4,836</b>
Butler	1	6,000	5,000	4,899	4,788	4,299	3,999	3,100	3,000	<b>4,503</b>
Colfax	1	5,682	5,595	5,399	5,300	5,100	4,901	4,606	4,211	<b>5,132</b>
Madison	1	6,332	6,162	5,798	5,567	5,260	5,036	4,062	3,275	<b>5,475</b>
Stanton	1	5,500	5,500	5,500	5,250	4,467	4,525	4,477	3,800	<b>4,819</b>
Nance	2	5,140	5,100	4,978	4,950	4,950	4,930	4,910	4,850	<b>4,990</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	1,774	1,328	1,760	1,683	1,559	1,420	1,477	1,215	<b>1,380</b>
Merrick	1	1,962	1,847	1,579	1,495	1,395	1,296	1,244	1,165	<b>1,311</b>
Nance	1	1,229	1,250	1,218	1,221	1,225	1,197	1,224	1,174	<b>1,198</b>
Polk	1	1,357	1,438	1,544	1,565	1,518	1,568	1,446	1,343	<b>1,460</b>
Platte	6	2,016	2,058	1,823	1,971	1,846	1,756	1,774	1,493	<b>1,758</b>
Boone	1	1,485	1,632	1,364	1,338	1,482	1,489	1,291	1,283	<b>1,392</b>
Butler	1	2,765	2,888	2,823	2,482	2,624	2,471	2,288	1,655	<b>2,094</b>
Colfax	1	2,125	2,125	1,991	2,000	1,769	1,875	1,488	1,625	<b>1,803</b>
Madison	1	2,427	2,209	2,045	2,115	2,076	1,879	1,537	1,093	<b>1,793</b>
Stanton	1	2,065	2,000	1,940	1,875	1,506	1,296	1,259	1,406	<b>1,470</b>
Nance	2	1,697	1,765	1,619	1,621	1,701	1,683	1,637	1,515	<b>1,583</b>

Source: 2015 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

March 2, 2015

2015

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

# 2015 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 56% irrigated land, 31% dry land, 13% grass land and about 1% 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. Beginning for 2015, the agricultural land is being valued using two market areas. The second area is a small part (10 to 15%) of the county between the Platte and Loup rivers. The soils in this region are a bit sandier and the values have not kept pace with the remainder of the county. The 2015 Abstract Form 45, reports 5,294 parcels of agricultural land. There are also 1,501 sets of farm site improvements located on agricultural parcels.

## Description of Analysis

There was a total sample of 105 qualified sales; 78 Platte County sales supplemented with 27 additional qualified sales used to determine the level of value of agricultural land in Platte County. The sample after supplementation totaled 105 sales and was deemed adequate, proportional among study years and representative for the irrigated, dry, and grass land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county.

The calculated median ratio is 75%. The 2015 abstract reports; overall agricultural land increased by 14.31%; irrigated land increased by nearly 15%, dry land increased by over 16%, and grass land increased by nearly 6%. 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 for Market Area 6 are within the range. There are 3 sales for the entire county in the 80% Grass MLU table that show a median of 53.11%. In this case, the sample is small and not useful to measure grass values. There were not sufficient sales to measure any subclass of Area 3. The area for finding comparable sales was very limited and there were only 5 Platte County sales supplemented with 6 comparable sales from adjacent counties. Both market areas had median ratios that rounded to 75%.

## **2015 Agricultural Correlation Section for Platte County**

---

### **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 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 configuration of market areas. For 2015, Platte County has determined that a small area between the Loup and Platte Rivers has lagged the market in the majority of the county and established a new market area, designated Area 3. The quality of assessment for agricultural land is acceptable.

### **Level of Value**

For 2015, the apparent level of value of agricultural land is 75% 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 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 710  
 Total Sales Price : 99,997,437  
 Total Adj. Sales Price : 99,997,437  
 Total Assessed Value : 97,364,615  
 Avg. Adj. Sales Price : 140,841  
 Avg. Assessed Value : 137,133

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 100  
 COD : 11.78  
 PRD : 102.58

COV : 22.88  
 STD : 22.85  
 Avg. Abs. Dev : 11.41  
 MAX Sales Ratio : 325.97  
 MIN Sales Ratio : 44.27

95% Median C.I. : 95.97 to 97.47  
 95% Wgt. Mean C.I. : 96.40 to 98.34  
 95% Mean C.I. : 98.20 to 101.56

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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-12 To 31-DEC-12	108	97.99	103.22	99.67	13.29	103.56	69.86	325.97	95.35 to 101.66	144,784	144,304
01-JAN-13 To 31-MAR-13	95	97.10	101.07	98.49	11.41	102.62	72.40	283.17	94.81 to 98.66	140,822	138,695
01-APR-13 To 30-JUN-13	129	97.68	102.23	98.30	13.55	104.00	44.27	325.29	94.82 to 99.36	133,848	131,573
01-JUL-13 To 30-SEP-13	100	97.33	98.20	96.23	09.35	102.05	57.60	148.14	95.61 to 99.91	147,759	142,186
01-OCT-13 To 31-DEC-13	78	96.15	99.21	96.41	12.45	102.90	69.75	187.50	94.02 to 99.92	120,862	116,522
01-JAN-14 To 31-MAR-14	52	94.80	97.68	96.62	10.85	101.10	74.11	199.13	92.57 to 98.81	145,853	140,928
01-APR-14 To 30-JUN-14	90	94.10	94.99	93.78	10.37	101.29	48.60	139.40	92.15 to 97.42	150,322	140,977
01-JUL-14 To 30-SEP-14	58	97.40	99.79	98.90	11.12	100.90	46.82	213.91	94.57 to 99.78	144,823	143,229
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	432	97.42	101.29	98.19	12.07	103.16	44.27	325.97	96.22 to 98.57	141,336	138,779
01-OCT-13 To 30-SEP-14	278	95.81	97.68	96.08	11.26	101.67	46.82	213.91	94.38 to 97.15	140,073	134,576
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	402	97.18	100.37	97.46	11.80	102.99	44.27	325.29	95.98 to 98.44	136,437	132,976
<u>ALL</u>	710	96.89	99.88	97.37	11.78	102.58	44.27	325.97	95.97 to 97.47	140,841	137,133

**71 Platte**  
**RESIDENTIAL**

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95% Wgt. Mean C.I. : 96.40 to 98.34  
95% Mean C.I. : 98.20 to 101.56

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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	117	96.35	98.99	96.89	11.16	102.17	71.26	171.69	93.75 to 98.75	89,042	86,269
02	26	95.70	95.82	95.07	09.26	100.79	75.00	140.31	89.04 to 99.29	309,221	293,988
03	32	98.45	97.32	97.31	04.30	100.01	85.85	109.25	95.24 to 99.65	154,522	150,362
04	24	99.07	103.01	100.24	12.41	102.76	71.10	148.20	92.15 to 105.73	157,733	158,114
05	102	95.00	98.60	97.73	09.16	100.89	80.81	213.91	93.66 to 97.53	133,005	129,989
06	40	95.03	96.70	95.27	09.26	101.50	78.09	137.63	91.50 to 97.97	136,226	129,787
07	66	98.51	100.82	100.12	09.28	100.70	79.74	169.88	95.43 to 101.41	164,877	165,078
08	56	98.83	98.46	97.47	06.67	101.02	76.05	129.67	95.57 to 101.66	257,431	250,907
09	43	96.54	97.52	97.83	06.07	99.68	80.14	127.45	94.16 to 99.79	137,007	134,033
10	14	98.75	100.65	97.81	12.11	102.90	78.38	155.16	84.68 to 106.02	148,507	145,248
11	12	98.55	98.52	98.19	07.00	100.34	83.02	113.31	90.28 to 104.34	182,431	179,123
12	79	97.45	109.29	100.28	21.89	108.98	46.82	325.97	94.52 to 101.78	83,542	83,772
13	8	98.12	105.71	97.37	16.39	108.57	81.00	157.33	81.00 to 157.33	48,603	47,326
14	9	95.97	96.21	95.90	04.81	100.32	82.10	106.07	92.29 to 104.11	108,944	104,483
15	28	93.87	93.36	94.73	14.20	98.55	66.00	128.96	83.96 to 101.01	175,381	166,142
16	7	91.79	91.37	94.44	10.12	96.75	77.25	113.13	77.25 to 113.13	72,286	68,270
17	10	92.70	113.84	98.25	29.40	115.87	77.60	283.17	86.07 to 124.15	53,090	52,164
18	6	88.88	90.32	89.31	07.79	101.13	81.95	100.00	81.95 to 100.00	96,971	86,603
19	30	96.47	97.62	92.94	23.66	105.04	44.27	199.13	82.53 to 104.94	127,758	118,736
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>	710	96.89	99.88	97.37	11.78	102.58	44.27	325.97	95.97 to 97.47	140,841	137,133

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	709	96.91	99.91	97.38	11.75	102.60	44.27	325.97	95.97 to 97.53	140,984	137,286
06	1	72.40	72.40	72.40	00.00	100.00	72.40	72.40	N/A	40,000	28,960
07											
<u>ALL</u>	710	96.89	99.88	97.37	11.78	102.58	44.27	325.97	95.97 to 97.47	140,841	137,133

**71 Platte  
RESIDENTIAL**

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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	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	2	237.00	237.00	260.60	29.87	90.94	166.20	307.80	N/A	7,500	19,545	
Less Than 30,000	18	146.71	162.38	153.24	47.74	105.96	44.27	325.97	96.23 to 199.13	20,306	31,116	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	710	96.89	99.88	97.37	11.78	102.58	44.27	325.97	95.97 to 97.47	140,841	137,133	
Greater Than 14,999	708	96.82	99.49	97.34	11.41	102.21	44.27	325.97	95.96 to 97.47	141,218	137,465	
Greater Than 29,999	692	96.62	98.25	97.16	09.97	101.12	46.82	213.91	95.75 to 97.45	143,977	139,891	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	237.00	237.00	260.60	29.87	90.94	166.20	307.80	N/A	7,500	19,545	
15,000 TO 29,999	16	131.21	153.05	148.64	50.64	102.97	44.27	325.97	77.25 to 199.13	21,906	32,562	
30,000 TO 59,999	45	105.89	112.01	112.01	23.41	100.00	46.82	213.91	96.43 to 122.76	46,166	51,713	
60,000 TO 99,999	158	98.18	100.22	99.82	10.58	100.40	71.26	169.95	96.37 to 100.71	80,211	80,069	
100,000 TO 149,999	239	94.57	95.04	95.00	08.13	100.04	57.60	164.05	93.26 to 95.44	123,396	117,223	
150,000 TO 249,999	183	97.97	98.12	98.09	07.84	100.03	48.60	169.88	96.60 to 98.84	186,472	182,919	
250,000 TO 499,999	64	96.84	96.58	96.32	07.33	100.27	74.36	123.04	94.11 to 99.20	305,859	294,588	
500,000 TO 999,999	3	80.22	87.79	87.72	10.65	100.08	78.77	104.39	N/A	563,333	494,165	
1,000,000 +												
___ ALL ___	710	96.89	99.88	97.37	11.78	102.58	44.27	325.97	95.97 to 97.47	140,841	137,133	

**71 Platte**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 65  
Total Sales Price : 24,348,604  
Total Adj. Sales Price : 24,348,604  
Total Assessed Value : 21,076,560  
Avg. Adj. Sales Price : 374,594  
Avg. Assessed Value : 324,255

MEDIAN : 92  
WGT. MEAN : 87  
MEAN : 91  
COD : 20.96  
PRD : 104.96

COV : 25.91  
STD : 23.54  
Avg. Abs. Dev : 19.31  
MAX Sales Ratio : 140.37  
MIN Sales Ratio : 42.89

95% Median C.I. : 80.00 to 99.75  
95% Wgt. Mean C.I. : 70.54 to 102.58  
95% Mean C.I. : 85.13 to 96.57

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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
<b>Qtrts</b>											
01-OCT-11 To 31-DEC-11	7	99.41	94.96	89.57	12.69	106.02	53.54	115.07	53.54 to 115.07	209,143	187,332
01-JAN-12 To 31-MAR-12	8	76.70	83.05	67.63	30.26	122.80	42.89	130.03	42.89 to 130.03	528,083	357,164
01-APR-12 To 30-JUN-12	1	119.90	119.90	119.90	00.00	100.00	119.90	119.90	N/A	103,000	123,500
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	100.00	96.01	71.96	14.26	133.42	54.63	121.91	N/A	613,868	441,735
01-JAN-13 To 31-MAR-13	5	88.22	95.69	129.64	25.55	73.81	67.33	140.37	N/A	740,000	959,348
01-APR-13 To 30-JUN-13	7	94.00	95.91	80.00	19.28	119.89	60.19	136.44	60.19 to 136.44	311,571	249,271
01-JUL-13 To 30-SEP-13	4	82.51	80.54	71.70	16.71	112.33	57.15	100.00	N/A	752,250	539,348
01-OCT-13 To 31-DEC-13	9	88.89	86.37	86.99	13.79	99.29	58.33	106.41	71.27 to 104.50	163,389	142,136
01-JAN-14 To 31-MAR-14	5	116.12	101.38	109.56	20.00	92.53	59.10	131.31	N/A	224,320	245,756
01-APR-14 To 30-JUN-14	7	69.17	81.46	78.87	28.99	103.28	52.75	131.33	52.75 to 131.33	381,286	300,731
01-JUL-14 To 30-SEP-14	5	95.79	94.69	89.25	13.04	106.10	66.16	123.52	N/A	134,300	119,858
<b>Study Yrs</b>											
01-OCT-11 To 30-SEP-12	18	98.07	90.29	76.76	20.34	117.63	42.89	130.03	74.27 to 108.98	358,704	275,358
01-OCT-12 To 30-SEP-13	21	94.00	92.96	91.21	20.27	101.92	54.63	140.37	76.35 to 103.78	569,492	519,415
01-OCT-13 To 30-SEP-14	26	91.31	89.54	87.86	20.37	101.91	52.75	131.33	71.27 to 98.18	228,177	200,478
<b>Calendar Yrs</b>											
01-JAN-12 To 31-DEC-12	16	99.88	90.03	72.61	21.44	123.99	42.89	130.03	63.91 to 108.98	503,875	365,862
01-JAN-13 To 31-DEC-13	25	88.67	89.97	96.31	18.54	93.42	57.15	140.37	79.44 to 100.00	414,420	399,130
<b>ALL</b>	65	92.14	90.85	86.56	20.96	104.96	42.89	140.37	80.00 to 99.75	374,594	324,255

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	54	96.07	94.18	90.74	19.34	103.79	52.75	140.37	88.24 to 100.08	397,220	360,440
02	5	79.44	75.26	53.15	26.18	141.60	42.89	100.66	N/A	523,200	278,100
03	6	71.72	73.88	78.63	14.92	93.96	58.30	99.41	58.30 to 99.41	47,117	37,048
<b>ALL</b>	65	92.14	90.85	86.56	20.96	104.96	42.89	140.37	80.00 to 99.75	374,594	324,255

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	63	92.14	90.06	78.52	20.77	114.70	42.89	136.44	80.00 to 99.75	319,819	251,120
04	2	115.78	115.78	125.14	21.25	92.52	91.18	140.37	N/A	2,100,000	2,628,000
<b>ALL</b>	65	92.14	90.85	86.56	20.96	104.96	42.89	140.37	80.00 to 99.75	374,594	324,255

**71 Platte  
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**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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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	1	76.10	76.10	76.10	00.00	100.00	76.10	76.10	N/A	5,000	3,805	
Less Than 30,000	2	99.81	99.81	115.62	23.76	86.33	76.10	123.52	N/A	15,000	17,343	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	65	92.14	90.85	86.56	20.96	104.96	42.89	140.37	80.00 to 99.75	374,594	324,255	
Greater Than 14,999	64	93.07	91.08	86.56	20.80	105.22	42.89	140.37	80.00 to 100.00	380,369	329,262	
Greater Than 29,999	63	92.14	90.56	86.53	20.81	104.66	42.89	140.37	80.00 to 99.75	386,010	333,998	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	76.10	76.10	76.10	00.00	100.00	76.10	76.10	N/A	5,000	3,805	
15,000 TO 29,999	1	123.52	123.52	123.52	00.00	100.00	123.52	123.52	N/A	25,000	30,880	
30,000 TO 59,999	9	88.67	88.53	87.04	21.62	101.71	58.30	122.14	63.91 to 111.76	43,300	37,689	
60,000 TO 99,999	9	94.00	95.52	94.71	21.38	100.86	58.33	131.33	63.22 to 131.31	81,056	76,764	
100,000 TO 149,999	6	98.80	92.67	92.14	19.01	100.58	59.10	119.90	59.10 to 119.90	118,900	109,550	
150,000 TO 249,999	17	96.35	95.88	95.82	13.78	100.06	66.16	136.44	80.00 to 104.50	192,789	184,728	
250,000 TO 499,999	9	88.22	90.89	90.49	19.43	100.44	53.54	121.91	69.17 to 111.11	325,556	294,590	
500,000 TO 999,999	7	79.12	82.78	82.66	23.84	100.15	52.75	116.12	52.75 to 116.12	720,607	595,643	
1,000,000 +	6	68.27	77.60	83.61	36.66	92.81	42.89	140.37	42.89 to 140.37	1,872,390	1,565,551	
<u>ALL</u>	65	92.14	90.85	86.56	20.96	104.96	42.89	140.37	80.00 to 99.75	374,594	324,255	

**71 Platte**  
**COMMERCIAL**

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Qualified

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95% Mean C.I. : 85.13 to 96.57

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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
301	1	88.22	88.22	88.22	00.00	100.00	88.22	88.22	N/A	290,000	255,840
311	1	121.91	121.91	121.91	00.00	100.00	121.91	121.91	N/A	250,000	304,780
334	3	91.18	103.85	122.97	22.07	84.45	80.00	140.37	N/A	1,470,833	1,808,667
340	3	99.41	105.28	102.41	18.92	102.80	80.00	136.44	N/A	188,333	192,880
343	1	60.19	60.19	60.19	00.00	100.00	60.19	60.19	N/A	1,080,000	650,000
344	7	106.88	104.19	107.45	13.71	96.97	63.22	131.31	63.22 to 131.31	281,429	302,386
349	1	98.18	98.18	98.18	00.00	100.00	98.18	98.18	N/A	125,000	122,720
350	1	54.63	54.63	54.63	00.00	100.00	54.63	54.63	N/A	2,024,339	1,105,805
352	2	102.67	102.67	104.50	06.16	98.25	96.35	108.98	N/A	298,250	311,683
353	14	90.16	92.33	88.40	21.82	104.45	58.33	131.33	64.39 to 115.03	112,543	99,485
384	1	119.90	119.90	119.90	00.00	100.00	119.90	119.90	N/A	103,000	123,500
386	3	74.27	78.53	75.26	10.31	104.34	69.17	92.14	N/A	444,417	334,472
392	1	100.08	100.08	100.08	00.00	100.00	100.08	100.08	N/A	660,000	660,500
406	10	73.69	76.16	70.26	19.87	108.40	53.54	122.14	57.15 to 100.00	367,900	258,497
408	1	94.00	94.00	94.00	00.00	100.00	94.00	94.00	N/A	75,000	70,500
419	2	89.44	89.44	83.25	11.54	107.44	79.12	99.75	N/A	500,000	416,245
434	1	95.79	95.79	95.79	00.00	100.00	95.79	95.79	N/A	190,000	182,000
442	2	82.29	82.29	92.97	22.34	88.51	63.91	100.66	N/A	95,500	88,783
444	2	98.10	98.10	101.67	32.56	96.49	66.16	130.03	N/A	184,708	187,800
458	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	450,000	450,000
472	1	42.89	42.89	42.89	00.00	100.00	42.89	42.89	N/A	1,850,000	793,500
499	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	205,000	197,910
526	1	103.78	103.78	103.78	00.00	100.00	103.78	103.78	N/A	95,000	98,590
528	4	86.87	84.40	75.41	17.83	111.92	52.75	111.11	N/A	314,750	237,345
<u>    </u> ALL <u>    </u>	65	92.14	90.85	86.56	20.96	104.96	42.89	140.37	80.00 to 99.75	374,594	324,255

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

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 105  
 Total Sales Price : 85,553,290  
 Total Adj. Sales Price : 85,553,290  
 Total Assessed Value : 61,480,170  
 Avg. Adj. Sales Price : 814,793  
 Avg. Assessed Value : 585,525

MEDIAN : 75  
 WGT. MEAN : 72  
 MEAN : 76  
 COD : 19.03  
 PRD : 106.40

COV : 27.10  
 STD : 20.72  
 Avg. Abs. Dev : 14.20  
 MAX Sales Ratio : 179.91  
 MIN Sales Ratio : 38.23

95% Median C.I. : 69.01 to 77.11  
 95% Wgt. Mean C.I. : 68.41 to 75.31  
 95% Mean C.I. : 72.50 to 80.42

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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>Qtrrs</u>												
01-OCT-11 To 31-DEC-11	8	88.77	102.26	92.18	32.83	110.94	53.11	179.91	53.11 to 179.91	545,660	503,003	
01-JAN-12 To 31-MAR-12	5	82.87	86.73	80.60	19.08	107.61	59.02	125.41	N/A	959,100	773,075	
01-APR-12 To 30-JUN-12	6	75.83	74.53	68.77	11.95	108.38	53.30	96.14	53.30 to 96.14	1,106,667	761,019	
01-JUL-12 To 30-SEP-12	11	74.62	80.91	82.94	20.96	97.55	50.44	115.97	60.09 to 111.78	399,718	331,517	
01-OCT-12 To 31-DEC-12	26	66.04	67.81	64.40	11.28	105.30	42.30	92.69	63.05 to 71.89	1,062,020	683,972	
01-JAN-13 To 31-MAR-13	2	64.32	64.32	66.54	09.62	96.66	58.13	70.51	N/A	686,000	456,450	
01-APR-13 To 30-JUN-13	9	84.31	86.68	82.78	14.29	104.71	55.89	131.93	75.26 to 97.17	606,201	501,783	
01-JUL-13 To 30-SEP-13	6	73.25	72.17	74.03	20.78	97.49	40.95	98.59	40.95 to 98.59	738,167	546,461	
01-OCT-13 To 31-DEC-13	14	67.63	70.71	67.84	16.21	104.23	53.82	99.36	55.76 to 85.88	923,625	626,608	
01-JAN-14 To 31-MAR-14	9	76.77	76.21	73.88	09.30	103.15	61.27	89.85	66.93 to 86.95	827,350	611,269	
01-APR-14 To 30-JUN-14	7	69.01	68.64	72.52	21.16	94.65	38.23	109.89	38.23 to 109.89	696,778	505,314	
01-JUL-14 To 30-SEP-14	2	89.05	89.05	87.33	03.73	101.97	85.73	92.36	N/A	615,964	537,922	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	30	77.52	86.30	79.72	24.33	108.25	50.44	179.91	74.62 to 89.52	673,256	536,740	
01-OCT-12 To 30-SEP-13	43	70.51	72.20	68.15	16.11	105.94	40.95	131.93	64.78 to 77.11	903,938	616,070	
01-OCT-13 To 30-SEP-14	32	70.22	72.95	71.31	16.98	102.30	38.23	109.89	66.54 to 80.74	827,696	590,218	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	48	71.27	73.62	68.73	16.37	107.11	42.30	125.41	65.85 to 77.03	905,103	622,114	
01-JAN-13 To 31-DEC-13	31	70.69	75.22	72.27	19.99	104.08	40.95	131.93	66.54 to 84.31	780,244	563,878	
<u>ALL</u>	105	74.62	76.46	71.86	19.03	106.40	38.23	179.91	69.01 to 77.11	814,793	585,525	

<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	
3	11	74.63	77.07	71.24	17.49	108.18	55.96	131.93	59.02 to 86.78	914,159	651,222	
6	94	74.53	76.39	71.95	19.24	106.17	38.23	179.91	68.50 to 77.11	803,165	577,838	
<u>ALL</u>	105	74.62	76.46	71.86	19.03	106.40	38.23	179.91	69.01 to 77.11	814,793	585,525	

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

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WGT. MEAN : 72  
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COD : 19.03  
PRD : 106.40

COV : 27.10  
STD : 20.72  
Avg. Abs. Dev : 14.20  
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95% Wgt. Mean C.I. : 68.41 to 75.31  
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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	10	69.97	73.11	68.26	16.88	107.11	53.30	115.97	55.96 to 83.69	1,119,160	763,953
3	3	59.02	61.73	62.43	08.05	98.88	55.96	70.21	N/A	1,203,375	751,285
6	7	77.11	77.98	71.04	15.89	109.77	53.30	115.97	53.30 to 115.97	1,083,068	769,382
<b>_____Dry_____</b>											
County	21	76.78	81.15	74.69	19.71	108.65	53.61	179.91	67.96 to 85.24	711,251	531,254
6	21	76.78	81.15	74.69	19.71	108.65	53.61	179.91	67.96 to 85.24	711,251	531,254
<b>_____Grass_____</b>											
County	3	53.11	57.02	54.48	26.04	104.66	38.23	79.71	N/A	177,107	96,486
3	1	79.71	79.71	79.71	00.00	100.00	79.71	79.71	N/A	128,000	102,025
6	2	45.67	45.67	46.47	16.29	98.28	38.23	53.11	N/A	201,660	93,717
<b>_____ALL_____</b>	<b>105</b>	<b>74.62</b>	<b>76.46</b>	<b>71.86</b>	<b>19.03</b>	<b>106.40</b>	<b>38.23</b>	<b>179.91</b>	<b>69.01 to 77.11</b>	<b>814,793</b>	<b>585,525</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	47	70.51	75.94	72.28	18.56	105.06	53.30	142.10	67.30 to 78.31	1,027,347	742,559
3	8	69.61	68.67	68.79	10.80	99.83	55.96	81.93	55.96 to 81.93	1,174,093	807,711
6	39	70.89	77.43	73.12	20.05	105.89	53.30	142.10	66.22 to 83.69	997,246	729,194
<b>_____Dry_____</b>											
County	30	75.00	78.35	73.43	17.89	106.70	53.61	179.91	67.96 to 77.43	799,092	586,738
6	30	75.00	78.35	73.43	17.89	106.70	53.61	179.91	67.96 to 77.43	799,092	586,738
<b>_____Grass_____</b>											
County	3	53.11	57.02	54.48	26.04	104.66	38.23	79.71	N/A	177,107	96,486
3	1	79.71	79.71	79.71	00.00	100.00	79.71	79.71	N/A	128,000	102,025
6	2	45.67	45.67	46.47	16.29	98.28	38.23	53.11	N/A	201,660	93,717
<b>_____ALL_____</b>	<b>105</b>	<b>74.62</b>	<b>76.46</b>	<b>71.86</b>	<b>19.03</b>	<b>106.40</b>	<b>38.23</b>	<b>179.91</b>	<b>69.01 to 77.11</b>	<b>814,793</b>	<b>585,525</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 18,559</b>	<b>Value : 4,636,526,793</b>	<b>Growth 40,825,600</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>	566	11,094,375	181	4,752,480	165	2,936,345	912	18,783,200	
<b>02. Res Improve Land</b>	8,466	168,990,970	645	19,355,045	928	18,200,115	10,039	206,546,130	
<b>03. Res Improvements</b>	8,772	903,531,465	936	140,488,070	1,062	146,618,834	10,770	1,190,638,369	
<b>04. Res Total</b>	9,338	1,083,616,810	1,117	164,595,595	1,227	167,755,294	11,682	1,415,967,699	17,747,610
<b>% of Res Total</b>	79.93	76.53	9.56	11.62	10.50	11.85	62.95	30.54	43.47
<b>05. Com UnImp Land</b>	234	12,319,190	43	3,483,270	10	270,760	287	16,073,220	
<b>06. Com Improve Land</b>	965	75,910,345	91	7,867,915	58	3,230,160	1,114	87,008,420	
<b>07. Com Improvements</b>	987	256,271,415	102	26,220,455	66	26,926,545	1,155	309,418,415	
<b>08. Com Total</b>	1,221	344,500,950	145	37,571,640	76	30,427,465	1,442	412,500,055	13,883,380
<b>% of Com Total</b>	84.67	83.52	10.06	9.11	5.27	7.38	7.77	8.90	34.01
<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	14,800,050	51	205,475,695	2	1,455,005	60	221,730,750	
<b>12. Ind Total</b>	9	15,593,920	62	224,954,975	2	3,011,005	73	243,559,900	0
<b>% of Ind Total</b>	12.33	6.40	84.93	92.36	2.74	1.24	0.39	5.25	0.00
<b>13. Rec UnImp Land</b>	5	262,890	14	367,800	25	1,092,690	44	1,723,380	
<b>14. Rec Improve Land</b>	0	0	4	720,935	18	591,735	22	1,312,670	
<b>15. Rec Improvements</b>	0	0	4	409,675	20	883,515	24	1,293,190	
<b>16. Rec Total</b>	5	262,890	18	1,498,410	45	2,567,940	68	4,329,240	25,180
<b>% of Rec Total</b>	7.35	6.07	26.47	34.61	66.18	59.32	0.37	0.09	0.06
<b>Res &amp; Rec Total</b>	9,343	1,083,879,700	1,135	166,094,005	1,272	170,323,234	11,750	1,420,296,939	17,772,790
<b>% of Res &amp; Rec Total</b>	79.51	76.31	9.66	11.69	10.83	11.99	63.31	30.63	43.53
<b>Com &amp; Ind Total</b>	1,230	360,094,870	207	262,526,615	78	33,438,470	1,515	656,059,955	13,883,380
<b>% of Com &amp; Ind Total</b>	81.19	54.89	13.66	40.02	5.15	5.10	8.16	14.15	34.01
<b>17. Taxable Total</b>	10,573	1,443,974,570	1,342	428,620,620	1,350	203,761,704	13,265	2,076,356,894	31,656,170
<b>% of Taxable Total</b>	79.71	69.54	10.12	20.64	10.18	9.81	71.47	44.78	77.54

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	5,358,940	29,900,670	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	5,358,940	29,900,670
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				23	5,358,940	29,900,670

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. Exempt	401	83	173	657

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	39,265	184	49,031,900	3,486	1,548,707,780	3,672	1,597,778,945
28. Ag-Improved Land	0	0	212	41,716,795	2,051	697,613,690	2,263	739,330,485
29. Ag Improvements	0	0	99	9,913,430	1,523	213,147,039	1,622	223,060,469
30. Ag Total							5,294	2,560,169,899

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	17,000	
32. HomeSite Improv Land	0	0.00	0	108	106.29	2,274,060	
33. HomeSite Improvements	0	0.00	0	60	0.00	7,645,525	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	11.86	29,650	
36. FarmSite Improv Land	0	0.00	0	58	128.83	322,075	
37. FarmSite Improvements	0	0.00	0	85	0.00	2,267,905	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	268	274.32	0	
40. Other- Non Ag Use	1	4.79	20,120	126	612.57	1,907,735	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	10	8.74	153,000	11	9.74	170,000	
32. HomeSite Improv Land	999	1,027.01	17,678,965	1,107	1,133.30	19,953,025	
33. HomeSite Improvements	995	0.00	112,744,896	1,055	0.00	120,390,421	1,720,620
34. HomeSite Total				<b>1,066</b>	<b>1,143.04</b>	<b>140,513,446</b>	
35. FarmSite UnImp Land	181	234.19	585,515	188	246.05	615,165	
36. FarmSite Improv Land	1,164	3,911.87	9,780,125	1,222	4,040.70	10,102,200	
37. FarmSite Improvements	1,416	0.00	100,402,143	1,501	0.00	102,670,048	7,448,810
38. FarmSite Total				<b>1,689</b>	<b>4,286.75</b>	<b>113,387,413</b>	
39. Road & Ditches	4,569	8,225.08	0	4,837	8,499.40	0	
40. Other- Non Ag Use	779	3,145.18	8,835,475	906	3,762.54	10,763,330	
41. Total Section VI				<b>2,755</b>	<b>17,691.73</b>	<b>264,664,189</b>	<b>9,169,430</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	5,572,460	14	1,922.02	5,580,000

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	2,148,405
44. Recapture Value N/A	0	0.00	0	4	1,009.56	2,362,890
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	82	7,750.53	19,097,455	86	8,760.09	21,245,860
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 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,055.62	11.96%	19,250,085	14.47%	6,299.89
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,745.54	14.66%	21,536,990	16.19%	5,750.04
48. 2A	5,482.75	21.45%	29,716,080	22.34%	5,419.92
49. 3A1	3,836.49	15.01%	19,662,100	14.78%	5,125.02
50. 3A	4,805.93	18.80%	22,575,805	16.97%	4,697.49
51. 4A1	3,398.23	13.30%	15,292,015	11.50%	4,499.99
52. 4A	1,233.29	4.83%	4,994,830	3.75%	4,050.00
53. Total	25,557.85	100.00%	133,027,905	100.00%	5,204.97
<b>Dry</b>					
54. 1D1	264.40	10.73%	1,472,450	13.21%	5,569.02
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	327.87	13.31%	1,696,725	15.22%	5,174.99
57. 2D	322.46	13.09%	1,580,825	14.18%	4,902.39
58. 3D1	295.00	11.98%	1,393,880	12.50%	4,725.02
59. 3D	839.00	34.06%	3,542,400	31.78%	4,222.17
60. 4D1	362.92	14.73%	1,305,565	11.71%	3,597.39
61. 4D	51.81	2.10%	155,430	1.39%	3,000.00
62. Total	2,463.46	100.00%	11,147,275	100.00%	4,525.05
<b>Grass</b>					
63. 1G1	140.49	0.76%	249,270	0.98%	1,774.29
64. 1G	0.29	0.00%	385	0.00%	1,327.59
65. 2G1	156.51	0.85%	275,510	1.08%	1,760.33
66. 2G	647.45	3.51%	1,089,695	4.28%	1,683.06
67. 3G1	1,029.09	5.58%	1,604,685	6.31%	1,559.32
68. 3G	6,084.06	33.01%	8,641,645	33.96%	1,420.37
69. 4G1	3,743.44	20.31%	5,530,065	21.73%	1,477.27
70. 4G	6,629.69	35.97%	8,052,570	31.65%	1,214.62
71. Total	18,431.02	100.00%	25,443,825	100.00%	1,380.49
<b>Irrigated Total</b>	25,557.85	53.78%	133,027,905	78.24%	5,204.97
<b>Dry Total</b>	2,463.46	5.18%	11,147,275	6.56%	4,525.05
<b>Grass Total</b>	18,431.02	38.78%	25,443,825	14.96%	1,380.49
72. Waste	407.62	0.86%	40,755	0.02%	99.98
73. Other	664.26	1.40%	374,290	0.22%	563.47
74. Exempt	48.66	0.10%	0	0.00%	0.00
75. Market Area Total	47,524.21	100.00%	170,034,050	100.00%	3,577.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	34,831.58	18.30%	295,895,370	21.97%	8,495.03
46. 1A	34,784.11	18.27%	278,270,655	20.66%	7,999.94
47. 2A1	18,890.07	9.92%	137,180,280	10.19%	7,262.03
48. 2A	6,063.25	3.18%	41,688,630	3.10%	6,875.62
49. 3A1	23,282.93	12.23%	153,666,020	11.41%	6,599.94
50. 3A	50,250.86	26.40%	311,553,375	23.14%	6,199.96
51. 4A1	20,909.53	10.98%	121,298,130	9.01%	5,801.09
52. 4A	1,359.95	0.71%	7,071,770	0.53%	5,200.02
<b>53. Total</b>	<b>190,372.28</b>	<b>100.00%</b>	<b>1,346,624,230</b>	<b>100.00%</b>	<b>7,073.64</b>
<b>Dry</b>					
54. 1D1	14,890.01	12.67%	108,606,230	15.02%	7,293.90
55. 1D	21,793.60	18.55%	152,551,185	21.09%	6,999.82
56. 2D1	9,737.72	8.29%	62,462,490	8.64%	6,414.49
57. 2D	2,412.64	2.05%	14,797,365	2.05%	6,133.27
58. 3D1	14,815.68	12.61%	90,346,820	12.49%	6,098.05
59. 3D	40,168.31	34.18%	228,910,685	31.65%	5,698.79
60. 4D1	12,170.62	10.36%	59,606,520	8.24%	4,897.57
61. 4D	1,525.54	1.30%	5,949,640	0.82%	3,900.02
<b>62. Total</b>	<b>117,514.12</b>	<b>100.00%</b>	<b>723,230,935</b>	<b>100.00%</b>	<b>6,154.42</b>
<b>Grass</b>					
63. 1G1	780.76	2.60%	1,574,145	2.98%	2,016.17
64. 1G	1,871.18	6.23%	3,851,490	7.30%	2,058.32
65. 2G1	3,024.18	10.07%	5,512,885	10.44%	1,822.94
66. 2G	2,864.40	9.54%	5,646,550	10.70%	1,971.29
67. 3G1	2,011.19	6.70%	3,711,960	7.03%	1,845.65
68. 3G	7,234.77	24.09%	12,702,865	24.07%	1,755.81
69. 4G1	5,376.86	17.91%	9,539,775	18.07%	1,774.23
70. 4G	6,864.00	22.86%	10,244,520	19.41%	1,492.50
<b>71. Total</b>	<b>30,027.34</b>	<b>100.00%</b>	<b>52,784,190</b>	<b>100.00%</b>	<b>1,757.87</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>190,372.28</b>	<b>55.52%</b>	<b>1,346,624,230</b>	<b>63.36%</b>	<b>7,073.64</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>117,514.12</b>	<b>34.27%</b>	<b>723,230,935</b>	<b>34.03%</b>	<b>6,154.42</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>30,027.34</b>	<b>8.76%</b>	<b>52,784,190</b>	<b>2.48%</b>	<b>1,757.87</b>
72. Waste	2,168.47	0.63%	216,850	0.01%	100.00
73. Other	2,798.94	0.82%	2,615,455	0.12%	934.44
74. Exempt	75.43	0.02%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>342,881.15</b>	<b>100.00%</b>	<b>2,125,471,660</b>	<b>100.00%</b>	<b>6,198.86</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	9,759.89	68,866,940	206,170.24	1,410,785,195	215,930.13	1,479,652,135
<b>77. Dry Land</b>	2.99	19,135	1,955.57	11,895,445	118,019.02	722,463,630	119,977.58	734,378,210
<b>78. Grass</b>	0.00	0	3,489.02	5,262,340	44,969.34	72,965,675	48,458.36	78,228,015
<b>79. Waste</b>	0.11	10	98.64	9,875	2,477.34	247,720	2,576.09	257,605
<b>80. Other</b>	0.00	0	196.99	163,575	3,266.21	2,826,170	3,463.20	2,989,745
<b>81. Exempt</b>	0.00	0	71.02	0	53.07	0	124.09	0
<b>82. Total</b>	<b>3.10</b>	<b>19,145</b>	<b>15,500.11</b>	<b>86,198,175</b>	<b>374,902.15</b>	<b>2,209,288,390</b>	<b>390,405.36</b>	<b>2,295,505,710</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	215,930.13	55.31%	1,479,652,135	64.46%	6,852.46
<b>Dry Land</b>	119,977.58	30.73%	734,378,210	31.99%	6,120.96
<b>Grass</b>	48,458.36	12.41%	78,228,015	3.41%	1,614.33
<b>Waste</b>	2,576.09	0.66%	257,605	0.01%	100.00
<b>Other</b>	3,463.20	0.89%	2,989,745	0.13%	863.29
<b>Exempt</b>	124.09	0.03%	0	0.00%	0.00
<b>Total</b>	<b>390,405.36</b>	<b>100.00%</b>	<b>2,295,505,710</b>	<b>100.00%</b>	<b>5,879.80</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

71 Platte

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,365,686,702	1,415,967,699	50,280,997	3.68%	17,747,610	2.38%
02. Recreational	4,314,220	4,329,240	15,020	0.35%	25,180	-0.24%
03. Ag-Homesite Land, Ag-Res Dwelling	137,464,601	140,513,446	3,048,845	2.22%	1,720,620	0.97%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,507,465,523</b>	<b>1,560,810,385</b>	<b>53,344,862</b>	<b>3.54%</b>	<b>19,493,410</b>	<b>2.25%</b>
05. Commercial	371,948,980	412,500,055	40,551,075	10.90%	13,883,380	7.17%
06. Industrial	247,088,315	243,559,900	-3,528,415	-1.43%	0	-1.43%
07. Ag-Farmsite Land, Outbuildings	108,450,970	113,387,413	4,936,443	4.55%	7,448,810	-2.32%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>727,488,265</b>	<b>769,447,368</b>	<b>41,959,103</b>	<b>5.77%</b>	<b>21,332,190</b>	<b>2.84%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,234,953,788</b>	<b>2,341,021,083</b>	<b>106,067,295</b>	<b>4.75%</b>	<b>40,825,600</b>	<b>2.92%</b>
11. Irrigated	1,288,976,030	1,479,652,135	190,676,105	14.79%		
12. Dryland	632,420,835	734,378,210	101,957,375	16.12%		
13. Grassland	74,011,405	78,228,015	4,216,610	5.70%		
14. Wasteland	257,350	257,605	255	0.10%		
15. Other Agland	12,543,345	2,989,745	-9,553,600	-76.16%		
<b>16. Total Agricultural Land</b>	<b>2,008,208,965</b>	<b>2,295,505,710</b>	<b>287,296,745</b>	<b>14.31%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>4,243,162,753</b>	<b>4,636,526,793</b>	<b>393,364,040</b>	<b>9.27%</b>	<b>40,825,600</b>	<b>8.31%</b>

8-1-14

RECEIVED  
OCT 29 2014  
NEBRASKA DEPT. OF REVENUE  
PROPERTY ASSESSMENT DIVISION

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 2014 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable	Value Base
Residential	11630	62.6%	32%	1,366,488,717
Commercial	1450	7.8%	8.8%	373,919,205
Industrial	73	.4%	5.8%	248,773,815
Recreational	68	.4%	.1%	4,355,925
Agricultural	5280	28.4%	52.8%	2,254,281,686
Special Value	86	.4%	.5%	22,751,545
	18587	100%	100%	4,270,570,893

Agricultural land-taxable acres 390,554

New Property: For assessment year 2014 an estimated 300 building permits and/or information statements were filed for new property construction/additions in the county.

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**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 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.

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## **Level of Value, Quality, and Uniformity for assessment year 2014:**

Property Class	Median	COD	PRD
Residential	96	12.26	102.32

Commercial	99	20.68	109.37
Agricultural Land	73	26.87	110.94

Assessment Actions Planned for Assessment Year 2015:

**Residential**

Sales Review of all Neighborhoods. Outside review of Neighborhoods A-L-B-C.  
Pickup work.

**COMMERCIAL**

Sales review of Commercial & Industrial. Outside review of Columbus Apartments complexes and Mobile Home Courts. Pickup work.

**Agricultural**

Review Ag land sales and pickup work.

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

**Residential**

Sales review of all neighborhoods . Outside review of Neighborhoods D-E-F-K. Pickup work.

**Commercial**

Sales review of commercial and Industrial. Outside review of Columbus Hwy 30 & Hwy 31 corridor.  
Pickup work

**Agricultural**

Sales review on land sales and Land review based on 2015 Ag Dept photos.

**Assessment Actions Planned for Assessment Year 2017:**

**Residential**

Sales Review of all neighborhoods and pickup work.

**Commercial**

Sale Review of Commercial and Industrial. Pickup work.

**Agricultural**

Outside Review and new aerial photos. Pickup work.

## 2015 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>
	\$321,660
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$321,660 –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

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

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Occasionally for special purpose commercial or industrial parcels.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	They typically only use a verbal agreement.
<b>3.</b>	<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.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No; they have only used verbal agreements.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No, Whenever the county uses contract appraisal services, the appraiser provides an estimate of value and the support for that estimate, but the assessor reviews and approves all of the values before they are used.



# 2015 Certification for Platte County

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This is to certify that the 2015 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, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



