



**2016 REPORTS & OPINIONS**

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**PLATTE COUNTY**



**Pete Ricketts**  
Governor

**STATE OF NEBRASKA**  
DEPARTMENT OF REVENUE  
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Platte County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Platte County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Thomas Placzek, Platte County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

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

**Analysis of Assessment Practices:**

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

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

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

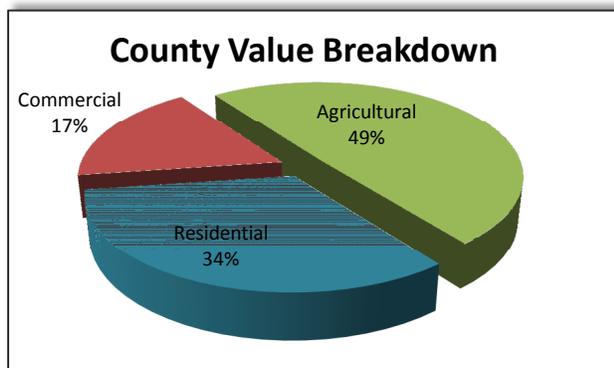
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

*\*Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

## County Overview

With a total area of 674 square miles, Platte had 32,666 residents, per the Census Bureau Quick Facts for 2014, a slight population increase over the 2010 US Census. In a review of the past fifty years, Platte has seen a steady rise in population of 36% (Nebraska Department of Economic Development). Reports indicated that 72% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Platte convene in and around Columbus, the county seat. Per the latest information available from the U.S. Census Bureau, there were 1,012 employer establishments in Platte. County-wide employment was at 16,921 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).

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

Platte County Quick Facts		
Founded	1855	
Namesake	Platte River	
Region	Northeast	
County Seat	Columbus	
Other Communities	Cornlea	Platte Center
	Creston	Tamov
	Duncan	
	Humphrey	
	Lindsay	
	Monroe	
	Newman Grove	
Most Populated	Columbus (22,533) +2% over 2010 US Census	

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

AgCensus).

## 2016 Residential Correlation for Platte County

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### *Assessment Actions*

For 2016, Platte County has 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 Valuation groups 08 (Columbus Neighborhood F), 10 (Columbus Neighborhood I), and in 11 (Columbus Neighborhood K). Also, the home site value for the first acre of acreages and residences on agricultural parcels was adjusted from \$17,000 to \$20,000.

During 2015, the county inspected, reviewed and updated all of the residential property in Valuation Group; 06 (Columbus Neighborhood D). These parcels are all reviewed and updated for use in 2016. 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. Beginning in 2016, the county has decided to consolidate the three small villages, Cornlea, Oconee, and Tarnov; and five of the small towns, Creston, Duncan, Lindsay, Monroe and Platte Center; into a single residential valuation group. It will become Valuation Group 13.

### *Description of Analysis*

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

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

## 2016 Residential Correlation for Platte County

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There are several aspects of the data that are examined to develop an opinion of the level of valuation of property. No single analysis carries all of the weight, but the calculated statistics for the study period, the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are all important factors in the level of value decision. The following paragraphs outline the information considered as well as the statistics when analyzing the level of value of real property.

The statistical analysis of all of the qualified sales within the defined study period offers an initial indication of the level of value. The median ratio calculated from the sample offers a strong starting point in determining the level of value of the class of property. In cases where data is plentiful, there may also be valid indicators of the level of value for some of the subclasses demonstrated by the statistical analysis.

The residential statistics are as follows:

Number of Sales :	845	Median :	96
Total Sales Price :	118,521,753	Wgt. Mean :	96
Total Adj. Sales Price :	118,521,753	Mean :	100
Total Assessed Value :	113,988,460		
Avg. Adj. Sales Price :	140,262	COD :	13.05
Avg. Assessed Value :	134,898	PRD :	103.52

There are 845 qualified residential sales used to calculate the 2016 county statistics. The median ratio for this sample is 96 with a COD of 13.05 and a PRD of 103.52. The median and the COD are within the acceptable range. The PRD is above the range suggesting a slightly regressive assessment. It is likely that this is mostly due to the presence of low dollar sales. When the 6 sales with selling prices lower than \$15,000 are excluded, both the COD and the PRD improve. The median is now 95 but the COD becomes 11.68 and the PRD is 102.19. These are statistics that are more realistic to measure the uniformity and regressivity for the residential class as a whole.

### ***Assessment Practice Review***

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

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy.

The Division reviews the verification the sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. In this test, three things are reviewed; first that there are notes on each disqualified sale; second that the notes provide a reasonable explanation for disqualifying each sale; and third the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed.

## 2016 Residential Correlation for Platte County

The county's inspection and review cycle for all real property is annually discussed with the assessor. The progress is documented in the assessment actions portion of this R&O. The past assessment actions may be reviewed to follow the progress of subclasses that require multiple years for inspection. Each individual parcel inspection should be documented, so a sample of the property record files are reviewed for documentation of completed inspections. The combination of these reviews usually reveals the progress of the county inspection and review process.

The review of Platte County revealed that the data was transmitted accurately but only periodically. Since the review, the county has submitted sales and supplemental data on a monthly basis. The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property. The county has successfully completed the first six-year inspection and review cycle of the residential property and appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the individual property record files.

### *Equalization and Quality of Assessment*

Valuation groups are the primary subclasses that are regularly examined as candidates for adjustment. They are prepared to stratify the sales into groups that have similar locations or economic conditions. They do not however stratify any of the other conditions that may impact the value of property. There may be additional assessor locations or valuation groups that have no sales and are not displayed.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	110	95.42	99.03	96.29	12.76	102.85
02	31	98.64	98.36	97.97	08.72	100.40
03	45	96.36	97.15	97.03	07.57	100.12
04	37	97.79	102.11	95.27	19.39	107.18
05	123	95.28	97.97	96.63	10.38	101.39
06	51	96.28	100.05	97.67	11.13	102.44
07	69	94.39	96.06	95.95	08.27	100.11
08	65	97.22	96.83	96.27	05.14	100.58
09	42	96.26	96.80	96.93	07.94	99.87
10	18	95.64	97.14	96.48	08.92	100.68
11	16	96.09	96.39	95.83	04.30	100.58
12	104	94.33	99.67	95.57	15.54	104.29
13	67	91.79	112.29	94.90	31.37	118.32
15	35	93.30	97.84	92.62	17.74	105.64
19	32	95.80	103.19	94.98	20.91	108.64
ALL						
10/01/2013 To 09/30/2015	845	95.53	99.57	96.18	13.05	103.52

The chart reports that the median ratios for the county and the significant valuation groupings are all between the statutory required level of 92 to 100%. A review of both the statistics and the

## 2016 Residential Correlation for Platte County

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assessment practices suggest that assessments in the county are valued within the acceptable parameters, and therefore considered equalized.

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Platte County is represented by the median ratio of 96%. 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 residential property.

## 2016 Commercial Correlation for Platte County

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### *Assessment Actions*

For 2016, Platte County has completed all commercial pickup work. They also conducted a thorough sale verification and analysis process.

During 2015, the county inspected and reviewed all of Valuation Groups #1 and #2, which are the city of Columbus and the area surrounding, near, and related to Columbus. The county assessor inspected all of the parcels in those groups, except the residential type of commercial uses that were inspected during 2014 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 taking 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.

### *Description of Analysis*

Commercial parcels are analyzed utilizing 3 valuation groupings that include the numerous assessor locations in the county.

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

There are several aspects of the data that are examined to develop an opinion of the valuation of the commercial and industrial property. No single analysis carries all of the weight, but the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are important in the level of value decision. Frequently there are too few sales to rely on the median for the level of value. There are often too few sales to identify a level of value for any subclass of the commercial and industrial class of property. The following paragraphs outline the information considered beyond the statistics when analyzing the level of value of the commercial and industrial property.

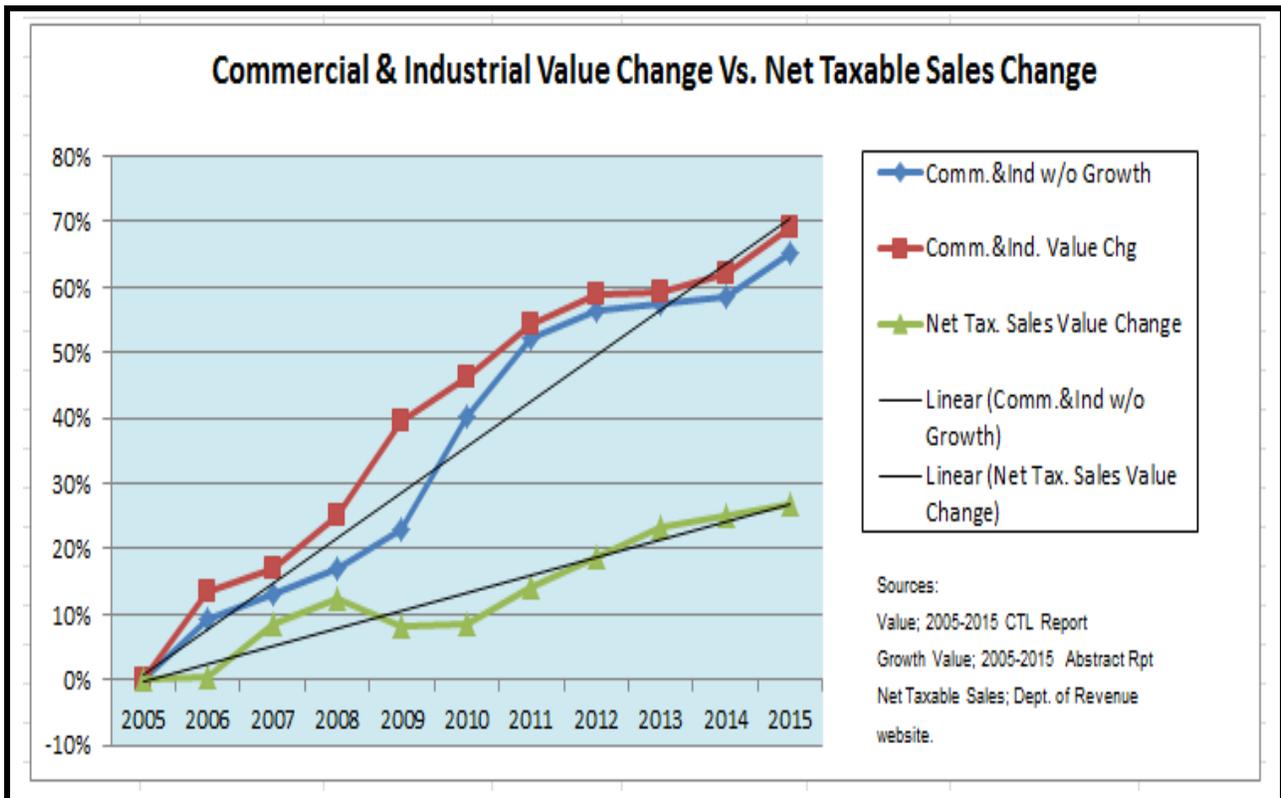
Another element of data that is reviewed is the trend or the lack of a trend of the study years. If the median ratios array from older to newer with a lower ratio each year, it tends to indicate that there is an upward trend in value. The following is an extract from the 2016 statistical pages.

## 2016 Commercial Correlation for Platte County

Study Yrs						
10/01/2012 To 09/30/2013	21	99.75	101.95	98.26	13.93	103.76
10/01/2013 To 09/30/2014	36	99.78	107.99	107.34	16.88	100.61
10/01/2014 To 09/30/2015	19	96.50	100.02	97.70	13.85	102.37

In this case, the medians form a slight pattern indicating a flat to a slight upward trend in value.

The general trend of sales tax receipts for the county compared to the general trend of the valuations of the commercial and industrial property is examined. While there is not a direct link between the two, there is the expectation that they should trend in the same direction. If local sales are in an upward trend, or if they seem to be flat, or are declining, it might be expected that commercial values would eventually trend in a similar manner. The following chart demonstrates a somewhat higher trend of commercial valuation compared to the increase in sales tax receipts. Both trends however are in a positive direction.



Another stratification that is done in the commercial & industrial sales file is the review of the occupancy codes that are stratified in the sales file. This is done to see if like uses of property have demonstrated any valuation trends in the county. In Platte County, 23 different occupancy codes were represented in the 76 qualified sales. Analysis shows that one occupancy code (353 – retail store) represents 21 sales, one code (406 – storage warehouse) represents 10 sales, and one code (528 – service repair garage) represents 7 sales. 17 of the 23 codes represent 2 or less sales,

## 2016 Commercial Correlation for Platte County

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2 sales have improvements not described by occupancy codes and many other minor codes are not represented at all. This would cause reluctance to evaluate the level of value of any individual occupancy code but the diversity and proportion among the codes is somewhat similar to the distribution of uses throughout the county.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately impact the uniform and proportionate valuation of all three property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor. The assessment practice review is more thoroughly described in the previous section-2016 Residential Correlation.

Valuation groups are the primary subclasses that are regularly examined as candidates for adjustment. These are prepared to stratify the sales into groups that have similar locations or economic conditions. They do not however stratify all of the many individual uses of commercial and industrial property.

### *Equalization and Quality of Assessment*

The 76 sales in the 2016 statistical data have been stratified into 6 assessor locations and then further stratified into 3 valuation groupings when the locational and economic factors were considered. Valuation Group #1, with 61 sales, has a median within the range and Valuation Group #2, with 11 sales, has a median within the range and Valuation Group #3, with 4 sales, is not useful for statistical analysis. There are additional assessor locations and other occupancy codes for parcels in the county that have no sales and are not represented. The medians of two valuation group may be statistically acceptable, so the question of location is somewhat addressed but the sample does not address the diversity of the commercial uses encompassed in the occupancy codes.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	61	99.75	105.29	100.96	14.48	104.29
02	11	99.75	102.19	103.91	10.02	98.34
03	4	72.79	95.55	77.11	44.87	123.91
<u>ALL</u>						
10/01/2012 To 09/30/2015	76	99.48	104.33	101.68	15.40	102.61

## 2016 Commercial Correlation for Platte County

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Based on all relevant information, the assessment practices are good. The trend of the study years and the trend of sales tax receipts versus valuation growth do not establish a clear direction of the values. The statistical tests demonstrate that the overall valuations of the parcels that have been sold have good median ratio and the overall sample is somewhat representative of the entire commercial class, but is not reliable to measure the level of value of any commercial subclass. Based on analysis of all available information, the level of value of the commercial class of real property in Platte County is reasonably represented by the median ratio. It should be noted that Occupancy Code 353 (retail store) has a median ratio of 101.56, with sales from all 3 of the valuation groups that represent differing economic locations. Two of those valuation groups contain 72 of the 76 sales, and were measured with acceptable levels of value. Based on their assessment practices, the county has valued the commercial property on a regular basis, consistently and uniformly.

### *Level of Value*

The Division does not recommend attempting to adjust any occupancy code substrata in this case. The level of value is expected to be within the acceptable range and is called based on the median at 99%. There is no data available that suggests a need to adjust the class or any subclass of commercial property.

## **2016 Agricultural Correlation Section for Platte County**

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### ***Assessment Actions***

For 2016, Platte County has 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. They conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land throughout the county. Also, the home site value for the first acre of residences on agricultural parcels as well as acreages was adjusted from \$17,000 to \$20,000. The county did not inspect the improvements on any rural parcels on site during 2015. They did review all of the county's land use to discover any recent unreported changes that had taken place. This was done by making a side by side comparison of each parcel using the 2012 aerial imagery photo base and comparing it to the more recent 2014 aerial imagery photo base. Obvious changes like the addition of new pivots were changed with no field review. Records with less obvious changes like tree or building site removal were field reviewed to discover the actual new use of the land.

### ***Description of Analysis***

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

The analysis was done using a supplemented sample of 106 qualified sales. After supplementation, the sample was both proportional among the 3 study years and representative by majority land use. With that accomplished, the values that the county developed were tested using the supplemented sample. The results were satisfactory, yielding a median ratio of 74% for the county.

Another analysis was done where only sales with 80% or more acres of a major land use are included. This test often does not have sufficient sales to indicate the level of value for all major land uses. In this case, two of the three major uses had a reasonable test of their level of value. The 80% irrigated land in Market Area 6 with 40 sales had a median ratio that rounded to 73%; the 80% dry land in Market Area 6 with 28 sales had a median ratio that rounded to 72%; the 80% grass land with for the both areas had only 7 sales and was inconclusive.

Beyond the statistical analysis, the review included; an overview of the general assessment practices, a comparison of the schedule of values to the surrounding counties, the dollar amount of change of each major land use. In this county, the number of sales in the study was sufficient to rely on most of the statistical calculations. The review of the county's assessment actions produced confidence in the valuations that were produced. Together, the actions and statistics were adequate to determine the level of value for agricultural land.

## 2016 Agricultural Correlation Section for Platte County

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### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately impact the uniform and proportionate valuation of all three property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor. The assessment practice review is more thoroughly described in the residential correlation.

The review of Platte County revealed that the data was transmitted accurately. The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property due to the review of sales. The county has successfully completed the first six-year inspection and review cycle of the improvements on agricultural property and appears to be on schedule to comply with the ongoing inspection and review requirements. They also keep the agricultural land use current. The inspections are documented in the property record files.

### *Equalization*

The analysis supports that the county has achieved equalization; a comparison of Platte County values to the adjoining counties shows that all values are reasonably comparable. The statistics show that the values are within the desired range. The Division's review of county's 3 Year Plan, a sample of their assessment records and their current and past assessment actions indicated that agricultural improvements and site acres are inspected and reappraised using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level. All of the agricultural land acres are analyzed and valued within the required classification structure and values are applied uniformly throughout each market area. The assessment actions are well documented in the property record files. The level of value and the quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
3	14	69.61	68.59	70.20	14.58	97.71
6	94	74.15	75.36	72.93	17.88	103.33

## 2016 Agricultural Correlation Section for Platte County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Irrigated</u>						
County	47	73.59	77.01	74.08	17.05	103.96
3	6	74.09	73.15	75.26	09.43	97.20
6	41	73.59	77.58	73.92	18.17	104.95
<u>Dry</u>						
County	29	71.16	72.33	71.79	16.92	100.75
6	29	71.16	72.33	71.79	16.92	100.75
<u>Grass</u>						
County	7	57.12	60.14	58.11	26.12	103.49
3	5	68.26	65.06	60.45	21.89	107.63
6	2	47.83	47.83	48.31	19.44	99.01
<u>ALL</u>						
10/01/2012 To 09/30/2015	108	73.78	74.49	72.65	17.53	102.53

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land for the county is 74%. 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.

## 2016 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>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	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 8th day of April, 2016.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2016 Commission Summary for Platte County

### Residential Real Property - Current

Number of Sales	845	Median	95.53
Total Sales Price	\$118,521,753	Mean	99.57
Total Adj. Sales Price	\$118,521,753	Wgt. Mean	96.18
Total Assessed Value	\$113,988,460	Average Assessed Value of the Base	\$117,620
Avg. Adj. Sales Price	\$140,262	Avg. Assessed Value	\$134,898

### Confidence Interval - Current

95% Median C.I	94.66 to 96.36
95% Wgt. Mean C.I	95.32 to 97.03
95% Mean C.I	97.58 to 101.56
% of Value of the Class of all Real Property Value in the	30.30
% of Records Sold in the Study Period	6.79
% of Value Sold in the Study Period	7.78

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	710	97	96.89
2014	825	96	95.84
2013	693	96	95.57
2012	722	95	94.56

## 2016 Commission Summary for Platte County

### Commercial Real Property - Current

Number of Sales	76	Median	99.48
Total Sales Price	\$31,620,437	Mean	104.33
Total Adj. Sales Price	\$31,620,437	Wgt. Mean	101.68
Total Assessed Value	\$32,152,320	Average Assessed Value of the Base	\$468,513
Avg. Adj. Sales Price	\$416,058	Avg. Assessed Value	\$423,057

### Confidence Interval - Current

95% Median C.I	97.04 to 103.78
95% Wgt. Mean C.I	92.21 to 111.16
95% Mean C.I	99.24 to 109.42
% of Value of the Class of all Real Property Value in the County	14.51
% of Records Sold in the Study Period	5.08
% of Value Sold in the Study Period	4.58

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	65	92	92.14
2014	71	99	98.93
2013	74	97	97.35
2012	85	97	96.94

**71 Platte  
RESIDENTIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 845  
 Total Sales Price : 118,521,753  
 Total Adj. Sales Price : 118,521,753  
 Total Assessed Value : 113,988,460  
 Avg. Adj. Sales Price : 140,262  
 Avg. Assessed Value : 134,898

MEDIAN : 96  
 WGT. MEAN : 96  
 MEAN : 100  
 COD : 13.05  
 PRD : 103.52

COV : 29.66  
 STD : 29.53  
 Avg. Abs. Dev : 12.47  
 MAX Sales Ratio : 661.28  
 MIN Sales Ratio : 26.62

95% Median C.I. : 94.66 to 96.36  
 95% Wgt. Mean C.I. : 95.32 to 97.03  
 95% Mean C.I. : 97.58 to 101.56

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	87	96.97	99.90	97.18	11.94	102.80	69.93	187.50	94.66 to 99.93	124,981	121,453
01-JAN-14 To 31-MAR-14	80	94.90	97.56	96.60	11.31	100.99	68.76	214.13	92.82 to 99.29	144,982	140,058
01-APR-14 To 30-JUN-14	119	94.94	96.24	95.39	09.34	100.89	76.38	148.85	92.85 to 97.47	147,501	140,707
01-JUL-14 To 30-SEP-14	105	97.15	100.17	98.36	11.80	101.84	46.82	222.83	94.88 to 99.31	143,156	140,804
01-OCT-14 To 31-DEC-14	79	97.78	100.26	96.80	12.33	103.57	70.13	181.72	93.73 to 99.75	139,539	135,074
01-JAN-15 To 31-MAR-15	76	97.59	102.09	98.10	12.71	104.07	70.40	184.74	93.68 to 100.88	148,356	145,530
01-APR-15 To 30-JUN-15	163	94.55	101.85	94.78	17.36	107.46	26.62	661.28	93.01 to 95.82	135,629	128,545
01-JUL-15 To 30-SEP-15	136	92.83	98.47	94.47	13.90	104.23	62.14	390.63	90.78 to 95.29	140,145	132,389
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	391	96.36	98.38	96.81	10.99	101.62	46.82	222.83	94.94 to 97.42	140,808	136,316
01-OCT-14 To 30-SEP-15	454	95.10	100.60	95.62	14.78	105.21	26.62	661.28	93.68 to 96.09	139,793	133,676
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	383	96.36	98.42	96.74	11.07	101.74	46.82	222.83	94.84 to 97.47	144,141	139,436
<u>ALL</u>	845	95.53	99.57	96.18	13.05	103.52	26.62	661.28	94.66 to 96.36	140,262	134,898

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	110	95.42	99.03	96.29	12.76	102.85	62.14	181.72	93.12 to 99.23	83,146	80,062
02	31	98.64	98.36	97.97	08.72	100.40	79.67	140.31	92.57 to 101.21	298,336	292,277
03	45	96.36	97.15	97.03	07.57	100.12	83.98	128.21	93.27 to 98.44	154,811	150,212
04	37	97.79	102.11	95.27	19.39	107.18	26.62	267.70	88.02 to 100.53	157,708	150,252
05	123	95.28	97.97	96.63	10.38	101.39	75.78	213.91	93.71 to 96.63	125,191	120,977
06	51	96.28	100.05	97.67	11.13	102.44	81.37	182.46	91.56 to 99.56	130,004	126,974
07	69	94.39	96.06	95.95	08.27	100.11	80.33	148.55	91.72 to 98.22	171,584	164,636
08	65	97.22	96.83	96.27	05.14	100.58	77.83	108.39	94.53 to 98.98	258,654	249,007
09	42	96.26	96.80	96.93	07.94	99.87	74.67	127.45	92.38 to 99.59	133,349	129,259
10	18	95.64	97.14	96.48	08.92	100.68	79.33	112.16	88.55 to 104.78	169,033	163,087
11	16	96.09	96.39	95.83	04.30	100.58	81.10	107.43	93.35 to 99.69	185,600	177,868
12	104	94.33	99.67	95.57	15.54	104.29	46.82	197.71	90.90 to 99.31	89,450	85,489
13	67	91.79	112.29	94.90	31.37	118.32	60.17	661.28	89.42 to 96.23	80,594	76,488
15	35	93.30	97.84	92.62	17.74	105.64	69.93	186.93	85.66 to 100.07	164,186	152,063
19	32	95.80	103.19	94.98	20.91	108.64	70.40	214.13	84.63 to 107.22	143,223	136,030
<u>ALL</u>	845	95.53	99.57	96.18	13.05	103.52	26.62	661.28	94.66 to 96.36	140,262	134,898

**71 Platte  
RESIDENTIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 845  
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 Total Adj. Sales Price : 118,521,753  
 Total Assessed Value : 113,988,460  
 Avg. Adj. Sales Price : 140,262  
 Avg. Assessed Value : 134,898

MEDIAN : 96  
 WGT. MEAN : 96  
 MEAN : 100  
 COD : 13.05  
 PRD : 103.52

COV : 29.66  
 STD : 29.53  
 Avg. Abs. Dev : 12.47  
 MAX Sales Ratio : 661.28  
 MIN Sales Ratio : 26.62

95% Median C.I. : 94.66 to 96.36  
 95% Wgt. Mean C.I. : 95.32 to 97.03  
 95% Mean C.I. : 97.58 to 101.56

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	845	95.53	99.57	96.18	13.05	103.52	26.62	661.28	94.66 to 96.36	140,262	134,898
06											
07											
<u>ALL</u>	845	95.53	99.57	96.18	13.05	103.52	26.62	661.28	94.66 to 96.36	140,262	134,898

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	245.32	245.32	266.07	59.24	92.20	100.00	390.63	N/A	3,500	9,313
Less Than 15,000	6	245.27	292.09	308.96	60.25	94.54	100.00	661.28	100.00 to 661.28	6,583	20,340
Less Than 30,000	25	149.94	175.98	152.62	46.03	115.31	83.88	661.28	107.20 to 176.06	18,556	28,321
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	843	95.52	99.23	96.17	12.71	103.18	26.62	661.28	94.66 to 96.30	140,587	135,196
Greater Than 14,999	839	95.48	98.20	96.10	11.68	102.19	26.62	223.42	94.57 to 96.28	141,218	135,717
Greater Than 29,999	820	95.29	97.24	95.95	10.85	101.34	26.62	223.42	94.44 to 96.13	143,973	138,147
<u>Incremental Ranges</u>											
0 TO 4,999	2	245.32	245.32	266.07	59.24	92.20	100.00	390.63	N/A	3,500	9,313
5,000 TO 14,999	4	245.27	315.48	318.20	60.75	99.15	110.11	661.28	N/A	8,125	25,854
15,000 TO 29,999	19	137.23	139.32	138.07	26.08	100.91	83.88	214.13	103.80 to 175.19	22,337	30,841
30,000 TO 59,999	63	111.78	118.89	118.91	23.93	99.98	26.62	223.42	104.56 to 116.63	46,459	55,245
60,000 TO 99,999	178	95.95	97.83	97.45	11.62	100.39	60.17	169.50	94.13 to 98.34	80,814	78,751
100,000 TO 149,999	277	93.04	93.32	93.22	08.68	100.11	67.53	144.44	91.59 to 94.57	123,076	114,729
150,000 TO 249,999	219	95.52	95.85	96.07	08.07	99.77	70.13	144.61	93.76 to 97.34	187,457	180,089
250,000 TO 499,999	82	97.01	96.58	96.38	06.41	100.21	76.41	117.81	94.39 to 98.78	304,948	293,901
500,000 TO 999,999	1	77.83	77.83	77.83	00.00	100.00	77.83	77.83	N/A	595,000	463,080
1,000,000 +											
<u>ALL</u>	845	95.53	99.57	96.18	13.05	103.52	26.62	661.28	94.66 to 96.36	140,262	134,898

**71 Platte**  
**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 76  
Total Sales Price : 31,620,437  
Total Adj. Sales Price : 31,620,437  
Total Assessed Value : 32,152,320  
Avg. Adj. Sales Price : 416,058  
Avg. Assessed Value : 423,057

MEDIAN : 99  
WGT. MEAN : 102  
MEAN : 104  
COD : 15.40  
PRD : 102.61

COV : 21.68  
STD : 22.62  
Avg. Abs. Dev : 15.32  
MAX Sales Ratio : 180.12  
MIN Sales Ratio : 58.45

95% Median C.I. : 97.04 to 103.78  
95% Wgt. Mean C.I. : 92.21 to 111.16  
95% Mean C.I. : 99.24 to 109.42

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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	5	103.78	100.94	82.93	12.36	121.72	68.63	121.91	N/A	613,868	509,084
01-JAN-13 To 31-MAR-13	5	97.04	99.33	119.84	18.24	82.89	67.33	125.30	N/A	740,000	886,830
01-APR-13 To 30-JUN-13	7	99.20	108.33	102.05	11.78	106.15	94.63	140.63	94.63 to 140.63	311,571	317,954
01-JUL-13 To 30-SEP-13	4	96.03	95.31	84.63	13.08	112.62	80.32	108.84	N/A	752,250	636,649
01-OCT-13 To 31-DEC-13	11	100.56	100.98	99.87	04.51	101.11	92.14	114.17	94.77 to 106.88	273,398	273,037
01-JAN-14 To 31-MAR-14	8	107.94	106.32	99.29	20.33	107.08	64.55	157.17	64.55 to 157.17	644,888	640,319
01-APR-14 To 30-JUN-14	10	98.23	109.84	125.72	18.86	87.37	71.25	180.12	93.09 to 142.50	343,800	432,215
01-JUL-14 To 30-SEP-14	7	114.50	118.25	108.50	22.07	108.99	78.20	178.17	78.20 to 178.17	106,786	115,860
01-OCT-14 To 31-DEC-14	2	121.73	121.73	123.94	15.53	98.22	102.82	140.63	N/A	68,000	84,283
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	4	99.02	100.47	91.93	10.31	109.29	82.69	121.14	N/A	272,000	250,040
01-JUL-15 To 30-SEP-15	13	96.19	96.54	98.15	12.74	98.36	58.45	145.43	89.22 to 106.88	468,086	459,433
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	21	99.75	101.95	98.26	13.93	103.76	67.33	140.63	94.63 to 113.25	569,492	559,611
01-OCT-13 To 30-SEP-14	36	99.78	107.99	107.34	16.88	100.61	64.55	180.12	97.16 to 114.17	343,110	368,309
01-OCT-14 To 30-SEP-15	19	96.50	100.02	97.70	13.85	102.37	58.45	145.43	92.73 to 106.88	384,691	375,861
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	27	99.75	101.74	102.63	10.20	99.13	67.33	140.63	95.71 to 106.88	440,644	452,216
01-JAN-14 To 31-DEC-14	27	99.80	111.86	109.95	22.24	101.74	64.55	180.12	96.05 to 122.14	351,133	386,085
<u>ALL</u>	76	99.48	104.33	101.68	15.40	102.61	58.45	180.12	97.04 to 103.78	416,058	423,057

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	61	99.75	105.29	100.96	14.48	104.29	64.55	180.12	97.16 to 106.88	375,291	378,900
02	11	99.75	102.19	103.91	10.02	98.34	82.69	125.30	85.18 to 121.14	783,545	814,145
03	4	72.79	95.55	77.11	44.87	123.91	58.45	178.17	N/A	27,175	20,955
<u>ALL</u>	76	99.48	104.33	101.68	15.40	102.61	58.45	180.12	97.04 to 103.78	416,058	423,057

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	99.80	95.30	96.37	15.90	98.89	69.25	116.85	N/A	93,967	90,555
03	69	99.20	103.54	95.41	14.67	108.52	58.45	178.17	96.50 to 103.78	379,544	362,129
04	4	111.23	124.65	133.86	25.23	93.12	96.01	180.12	N/A	1,287,500	1,723,433
<u>ALL</u>	76	99.48	104.33	101.68	15.40	102.61	58.45	180.12	97.04 to 103.78	416,058	423,057

**71 Platte  
COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

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 Avg. Assessed Value : 423,057

MEDIAN : 99  
 WGT. MEAN : 102  
 MEAN : 104  
 COD : 15.40  
 PRD : 102.61

COV : 21.68  
 STD : 22.62  
 Avg. Abs. Dev : 15.32  
 MAX Sales Ratio : 180.12  
 MIN Sales Ratio : 58.45

95% Median C.I. : 97.04 to 103.78  
 95% Wgt. Mean C.I. : 92.21 to 111.16  
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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	178.17	178.17	178.17	00.00	100.00	178.17	178.17	N/A	6,000	10,690	
Less Than 30,000	3	123.52	120.05	104.43	32.31	114.96	58.45	178.17	N/A	17,000	17,753	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	76	99.48	104.33	101.68	15.40	102.61	58.45	180.12	97.04 to 103.78	416,058	423,057	
Greater Than 14,999	75	99.20	103.34	101.67	14.59	101.64	58.45	180.12	97.04 to 102.82	421,526	428,555	
Greater Than 29,999	73	99.20	103.68	101.68	14.09	101.97	64.55	180.12	97.04 to 102.82	432,458	439,713	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	178.17	178.17	178.17	00.00	100.00	178.17	178.17	N/A	6,000	10,690	
15,000 TO 29,999	2	90.99	90.99	94.60	35.76	96.18	58.45	123.52	N/A	22,500	21,285	
30,000 TO 59,999	8	107.86	100.56	101.03	14.04	99.53	67.33	122.14	67.33 to 122.14	47,263	47,751	
60,000 TO 99,999	17	103.78	109.94	109.26	14.54	100.62	69.25	157.17	98.28 to 121.14	81,200	88,715	
100,000 TO 149,999	5	98.18	97.85	98.20	15.44	99.64	64.55	116.85	N/A	124,060	121,828	
150,000 TO 249,999	17	99.20	103.21	103.33	09.10	99.88	78.20	143.37	96.19 to 106.88	193,757	200,218	
250,000 TO 499,999	10	96.68	105.52	103.86	11.46	101.60	88.22	145.43	95.71 to 121.91	326,750	339,377	
500,000 TO 999,999	8	95.66	93.79	93.94	12.21	99.84	71.25	116.12	71.25 to 116.12	675,000	634,066	
1,000,000 +	8	95.73	105.74	102.90	20.78	102.76	68.63	180.12	68.63 to 180.12	2,153,658	2,216,218	
<u>ALL</u>	76	99.48	104.33	101.68	15.40	102.61	58.45	180.12	97.04 to 103.78	416,058	423,057	

**71 Platte  
COMMERCIAL**

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 Avg. Abs. Dev : 15.32  
 MAX Sales Ratio : 180.12  
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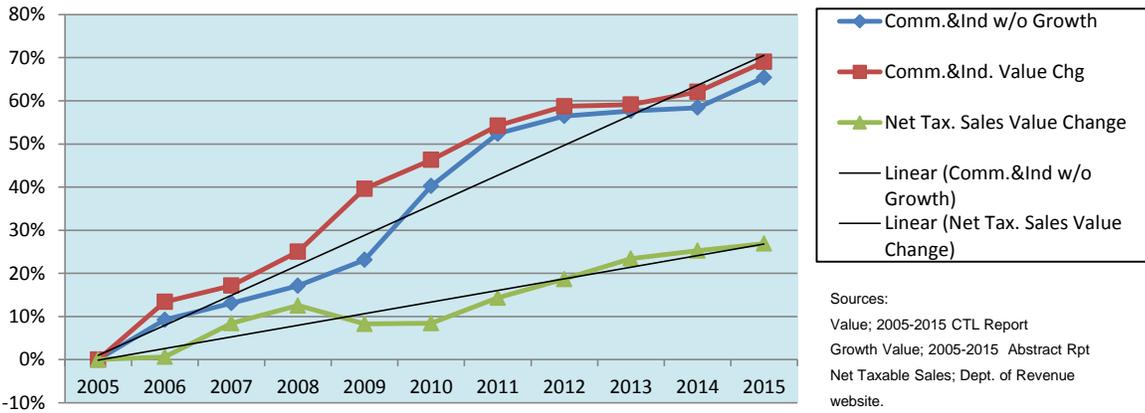
95% Median C.I. : 97.04 to 103.78  
 95% Wgt. Mean C.I. : 92.21 to 111.16  
 95% Mean C.I. : 99.24 to 109.42

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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	1	99.75	99.75	99.75	00.00	100.00	99.75	99.75	N/A	480,000	478,800
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	125.30	134.87	140.20	21.52	96.20	99.20	180.12	N/A	1,470,833	2,062,038
340	2	118.90	118.90	114.92	18.28	103.46	97.16	140.63	N/A	232,500	267,190
343	1	94.63	94.63	94.63	00.00	100.00	94.63	94.63	N/A	1,080,000	1,022,000
344	7	102.82	111.19	112.20	12.83	99.10	92.73	157.17	92.73 to 157.17	262,396	294,413
349	1	98.18	98.18	98.18	00.00	100.00	98.18	98.18	N/A	125,000	122,720
350	2	83.23	83.23	71.61	17.54	116.23	68.63	97.83	N/A	1,127,170	807,188
352	5	99.80	105.54	113.61	19.38	92.90	69.25	145.43	N/A	152,180	172,894
353	21	101.56	108.47	98.57	16.58	110.04	64.55	178.17	96.19 to 116.59	282,073	278,040
384	1	58.45	58.45	58.45	00.00	100.00	58.45	58.45	N/A	20,000	11,690
386	2	94.10	94.10	94.75	02.08	99.31	92.14	96.05	N/A	262,000	248,253
392	1	100.58	100.58	100.58	00.00	100.00	100.58	100.58	N/A	1,350,000	1,357,800
406	10	92.00	93.14	86.24	13.25	108.00	67.33	122.14	80.32 to 106.88	435,390	375,494
408	1	98.33	98.33	98.33	00.00	100.00	98.33	98.33	N/A	75,000	73,745
419	1	99.75	99.75	99.75	00.00	100.00	99.75	99.75	N/A	200,000	199,500
434	1	98.43	98.43	98.43	00.00	100.00	98.43	98.43	N/A	190,000	187,025
442	2	105.61	105.61	101.04	07.23	104.52	97.97	113.25	N/A	375,500	379,408
444	1	78.20	78.20	78.20	00.00	100.00	78.20	78.20	N/A	164,000	128,250
494	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	550,000	534,375
499	1	143.37	143.37	143.37	00.00	100.00	143.37	143.37	N/A	205,000	293,900
526	1	103.78	103.78	103.78	00.00	100.00	103.78	103.78	N/A	95,000	98,590
528	7	96.19	100.98	94.23	12.89	107.16	71.25	121.14	71.25 to 121.14	743,857	700,904
<u>    </u> ALL <u>    </u>	76	99.48	104.33	101.68	15.40	102.61	58.45	180.12	97.04 to 103.78	416,058	423,057

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2005	\$ 381,947,140	\$ 9,650,540	2.53%	\$ 372,296,600	-	\$ 329,712,881	-
2006	\$ 433,066,125	\$ 15,878,230	3.67%	\$ 417,187,895	9.23%	\$ 331,789,106	0.63%
2007	\$ 447,488,405	\$ 15,508,970	3.47%	\$ 431,979,435	-0.25%	\$ 357,604,623	7.78%
2008	\$ 477,504,940	\$ 30,167,350	6.32%	\$ 447,337,590	-0.03%	\$ 371,041,216	3.76%
2009	\$ 533,205,710	\$ 62,955,430	11.81%	\$ 470,250,280	-1.52%	\$ 357,049,720	-3.77%
2010	\$ 558,803,460	\$ 23,173,125	4.15%	\$ 535,630,335	0.45%	\$ 357,623,295	0.16%
2011	\$ 589,172,330	\$ 7,213,890	1.22%	\$ 581,958,440	4.14%	\$ 377,000,436	5.42%
2012	\$ 606,336,730	\$ 8,668,865	1.43%	\$ 597,667,865	1.44%	\$ 391,259,772	3.78%
2013	\$ 607,756,110	\$ 5,598,820	0.92%	\$ 602,157,290	-0.69%	\$ 406,962,774	4.01%
2014	\$ 619,037,295	\$ 14,003,690	2.26%	\$ 605,033,605	-0.45%	\$ 412,919,570	1.46%
2015	\$ 645,609,700	\$ 13,883,380	2.15%	\$ 631,726,320	2.05%	\$ 418,392,787	1.33%
<b>Ann %chg</b>	5.39%			<b>Average</b>	<b>1.44%</b>	<b>2.53%</b>	<b>2.46%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	9.23%	13.38%	0.63%
2007	13.10%	17.16%	8.46%
2008	17.12%	25.02%	12.53%
2009	23.12%	39.60%	8.29%
2010	40.24%	46.30%	8.47%
2011	52.37%	54.25%	14.34%
2012	56.48%	58.75%	18.67%
2013	57.65%	59.12%	23.43%
2014	58.41%	62.07%	25.24%
2015	65.40%	69.03%	26.90%

County Number: 71  
 County Name: Platte

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

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 106  
Total Sales Price : 91,343,670  
Total Adj. Sales Price : 91,303,670  
Total Assessed Value : 66,353,844  
Avg. Adj. Sales Price : 861,355  
Avg. Assessed Value : 625,980

MEDIAN : 74  
WGT. MEAN : 73  
MEAN : 75  
COD : 16.75  
PRD : 103.32

COV : 21.06  
STD : 15.81  
Avg. Abs. Dev : 12.36  
MAX Sales Ratio : 132.94  
MIN Sales Ratio : 38.53

95% Median C.I. : 69.43 to 78.73  
95% Wgt. Mean C.I. : 69.45 to 75.90  
95% Mean C.I. : 72.07 to 78.09

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qtrrs</u>												
01-OCT-12 To 31-DEC-12	28	69.82	72.50	68.15	12.73	106.38	46.39	95.53	67.40 to 80.97	1,009,808	688,189	
01-JAN-13 To 31-MAR-13	2	67.44	67.44	69.78	09.68	96.65	60.91	73.97	N/A	686,000	478,685	
01-APR-13 To 30-JUN-13	9	86.62	84.71	83.81	08.19	101.07	65.31	101.89	78.87 to 91.39	772,867	647,755	
01-JUL-13 To 30-SEP-13	5	73.59	72.10	76.77	21.54	93.92	41.21	103.20	N/A	838,800	643,983	
01-OCT-13 To 31-DEC-13	17	65.93	74.64	68.58	20.72	108.84	55.99	132.94	60.82 to 87.99	891,903	611,694	
01-JAN-14 To 31-MAR-14	9	74.83	75.05	72.87	10.17	102.99	60.33	94.23	64.22 to 81.93	1,110,122	808,936	
01-APR-14 To 30-JUN-14	7	69.01	72.58	82.45	24.63	88.03	38.53	115.17	38.53 to 115.17	552,303	455,381	
01-JUL-14 To 30-SEP-14	2	93.44	93.44	91.66	03.68	101.94	90.00	96.87	N/A	615,964	564,576	
01-OCT-14 To 31-DEC-14	5	75.02	73.91	72.28	19.39	102.26	46.47	106.31	N/A	1,028,008	743,017	
01-JAN-15 To 31-MAR-15	6	82.91	77.54	81.06	15.97	95.66	44.70	96.60	44.70 to 96.60	948,354	768,749	
01-APR-15 To 30-JUN-15	14	73.63	74.50	69.40	14.79	107.35	55.40	96.04	59.26 to 90.04	596,110	413,710	
01-JUL-15 To 30-SEP-15	2	76.72	76.72	89.06	25.55	86.14	57.12	96.32	N/A	540,025	480,957	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	44	74.57	74.72	71.76	14.09	104.12	41.21	103.20	67.78 to 81.13	927,192	665,372	
01-OCT-13 To 30-SEP-14	35	70.73	75.41	72.71	19.30	103.71	38.53	132.94	64.22 to 79.92	864,328	628,458	
01-OCT-14 To 30-SEP-15	27	75.02	75.23	74.46	17.50	101.03	44.70	106.31	64.42 to 87.96	750,213	558,572	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	33	73.59	76.56	73.71	18.97	103.87	41.21	132.94	64.13 to 81.27	838,914	618,360	
01-JAN-14 To 31-DEC-14	23	74.83	75.65	75.69	17.93	99.95	38.53	115.17	65.74 to 81.93	879,530	665,753	
<u>ALL</u>	106	73.78	75.08	72.67	16.75	103.32	38.53	132.94	69.43 to 78.73	861,355	625,980	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
3	14	69.61	68.59	70.20	14.58	97.71	44.70	89.55	55.47 to 80.50	701,325	492,299	
6	92	74.15	76.07	72.97	17.01	104.25	38.53	132.94	70.01 to 79.92	885,708	646,322	
<u>ALL</u>	106	73.78	75.08	72.67	16.75	103.32	38.53	132.94	69.43 to 78.73	861,355	625,980	

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

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95% Wgt. Mean C.I. : 69.45 to 75.90  
95% Mean C.I. : 72.07 to 78.09

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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	80.74	79.92	79.02	10.84	101.14	59.26	96.32	70.21 to 92.40	972,447	768,446
3	3	70.21	69.99	72.98	10.08	95.90	59.26	80.50	N/A	1,283,315	936,534
6	7	85.87	84.17	82.98	08.27	101.43	72.25	96.32	72.25 to 96.32	839,218	696,408
<b>_____Dry_____</b>											
County	23	73.59	76.06	74.08	14.40	102.67	55.76	103.20	67.40 to 81.13	799,527	592,265
6	23	73.59	76.06	74.08	14.40	102.67	55.76	103.20	67.40 to 81.13	799,527	592,265
<b>_____Grass_____</b>											
County	7	57.12	60.14	58.11	26.12	103.49	38.53	89.55	38.53 to 89.55	281,998	163,883
3	5	68.26	65.06	60.45	21.89	107.63	44.70	89.55	N/A	318,797	192,717
6	2	47.83	47.83	48.31	19.44	99.01	38.53	57.12	N/A	190,000	91,796
<b>_____ALL_____</b>	<b>106</b>	<b>73.78</b>	<b>75.08</b>	<b>72.67</b>	<b>16.75</b>	<b>103.32</b>	<b>38.53</b>	<b>132.94</b>	<b>69.43 to 78.73</b>	<b>861,355</b>	<b>625,980</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	46	72.92	76.81	73.42	17.22	104.62	55.40	132.94	67.49 to 80.97	1,080,541	793,371
3	6	74.09	73.15	75.26	09.43	97.20	59.26	81.93	59.26 to 81.93	1,047,844	788,589
6	40	72.92	77.36	73.16	18.36	105.74	55.40	132.94	65.74 to 82.10	1,085,445	794,088
<b>_____Dry_____</b>											
County	28	71.89	74.91	73.52	13.81	101.89	55.76	103.20	67.40 to 80.48	790,164	580,957
6	28	71.89	74.91	73.52	13.81	101.89	55.76	103.20	67.40 to 80.48	790,164	580,957
<b>_____Grass_____</b>											
County	7	57.12	60.14	58.11	26.12	103.49	38.53	89.55	38.53 to 89.55	281,998	163,883
3	5	68.26	65.06	60.45	21.89	107.63	44.70	89.55	N/A	318,797	192,717
6	2	47.83	47.83	48.31	19.44	99.01	38.53	57.12	N/A	190,000	91,796
<b>_____ALL_____</b>	<b>106</b>	<b>73.78</b>	<b>75.08</b>	<b>72.67</b>	<b>16.75</b>	<b>103.32</b>	<b>38.53</b>	<b>132.94</b>	<b>69.43 to 78.73</b>	<b>861,355</b>	<b>625,980</b>

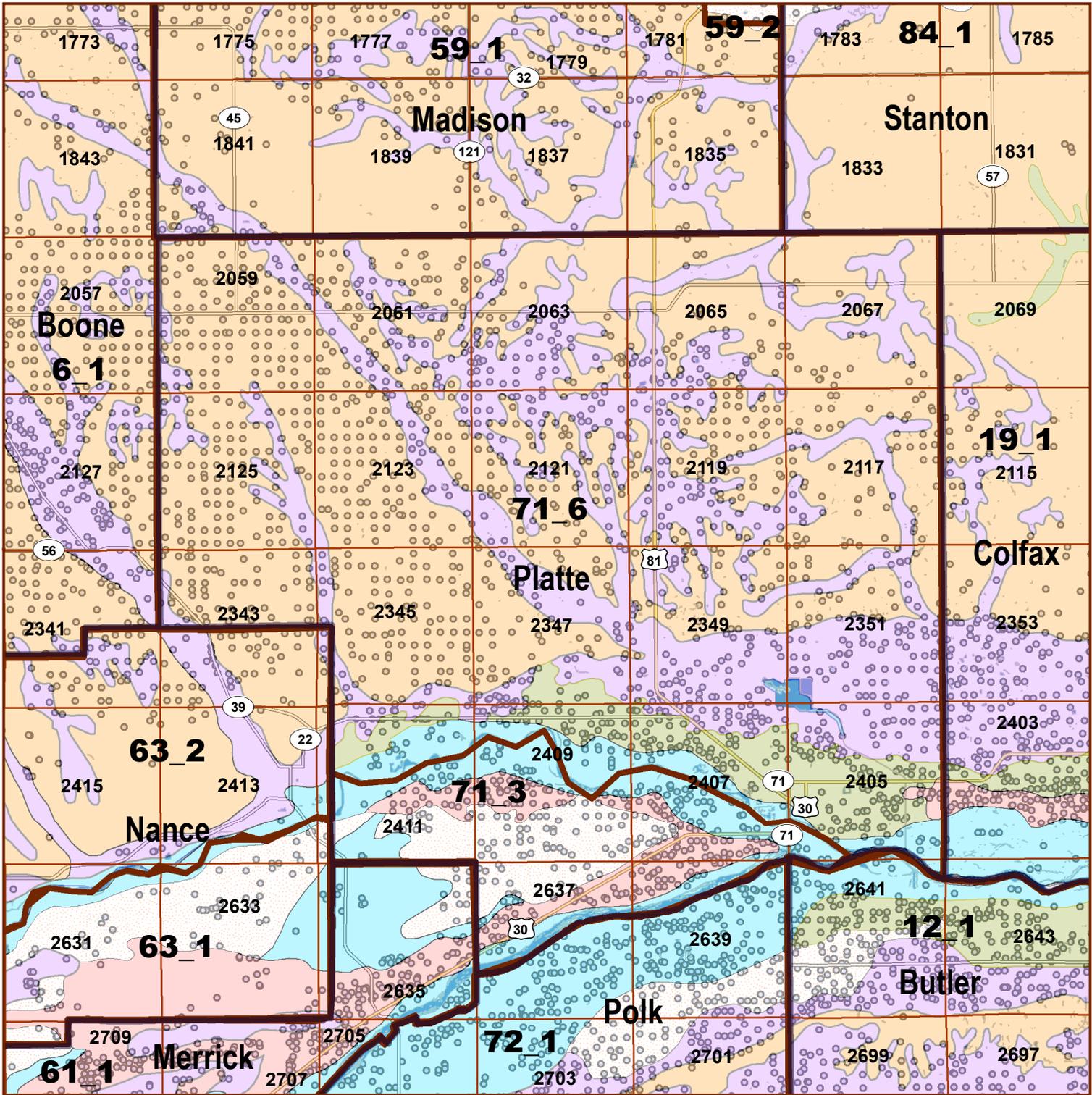
## Platte County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Platte	3	6,298	n/a	5,750	5,421	5,125	4,697	4,500	4,050	<b>5,202</b>
Merrick	1	6,215	5,990	5,765	5,540	5,310	5,200	4,635	4,070	<b>5,424</b>
Nance	1	4,958	4,950	4,942	4,928	4,871	4,866	4,838	4,837	<b>4,908</b>
Polk	1	7,493	6,797	6,364	5,968	5,514	5,395	5,212	4,621	<b>6,846</b>
Platte	6	8,919	8,400	7,630	7,214	6,930	6,510	6,092	5,459	<b>7,426</b>
Boone	1	6,200	6,198	6,167	6,126	6,095	6,099	5,850	5,850	<b>6,092</b>
Butler	1	7,324	6,525	6,317	6,174	6,171	6,107	5,298	5,164	<b>6,603</b>
Colfax	1	6,575	6,250	6,150	6,050	5,725	5,500	5,400	4,975	<b>5,981</b>
Madison	1	7,329	7,014	6,570	6,270	5,961	5,738	4,720	4,000	6,339
Stanton	1	6,000	6,000	6,000	5,980	5,510	5,220	4,370	4,050	5,532
Nance	2	5,995	5,970	5,940	5,850	5,850	5,845	5,830	5,825	5,923

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Platte	3	5,575	n/a	5,175	4,873	4,725	4,217	3,597	3,000	<b>4,520</b>
Merrick	1	3,410	3,075	2,860	2,725	2,530	2,505	2,200	2,140	<b>2,595</b>
Nance	1	3,388	3,390	3,366	3,342	3,340	3,318	3,344	3,345	<b>3,360</b>
Polk	1	5,635	5,336	4,040	4,040	3,680	3,580	3,470	3,470	<b>4,918</b>
Platte	6	7,594	7,280	6,703	6,454	6,343	5,929	5,100	4,060	<b>6,410</b>
Boone	1	5,185	5,181	4,913	4,865	4,931	4,946	4,912	4,893	<b>4,981</b>
Butler	1	6,300	5,300	5,199	5,083	4,599	4,299	3,400	3,300	<b>4,794</b>
Colfax	1	5,831	5,744	5,549	5,450	5,250	5,026	4,706	4,312	<b>5,266</b>
Madison	1	6,532	6,365	5,988	5,706	5,439	5,216	4,190	3,375	5,704
Stanton	1	5,500	5,500	5,500	5,250	4,508	4,554	4,479	3,800	4,833
Nance	2	5,140	5,100	4,978	4,950	4,950	4,930	4,910	4,850	4,989

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Platte	3	1,485	n/a	1,500	1,485	1,325	1,321	1,325	1,299	<b>1,324</b>
Merrick	1	2,262	2,120	1,812	1,697	1,581	1,466	1,387	1,282	<b>1,471</b>
Nance	1	1,500	1,501	1,480	1,471	1,470	1,425	1,396	1,396	<b>1,416</b>
Polk	1	1,910	1,910	1,910	1,910	1,910	1,910	1,790	1,790	<b>1,854</b>
Platte	6	1,791	1,800	1,677	1,688	1,789	1,647	1,600	1,570	<b>1,658</b>
Boone	1	1,697	1,700	1,640	1,634	1,595	1,595	1,283	1,290	<b>1,459</b>
Butler	1	2,649	2,599	2,571	2,543	2,500	2,448	2,380	2,347	<b>2,423</b>
Colfax	1	2,335	2,335	2,200	2,200	2,050	2,050	1,800	1,800	<b>2,056</b>
Madison	1	2,250	2,150	2,050	2,000	1,896	1,875	1,549	1,396	1,851
Stanton	1	2,100	2,075	2,025	1,950	1,508	1,306	1,295	1,405	1,503
Nance	2	1,777	1,746	1,727	1,696	1,670	1,630	1,600	1,590	1,629

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



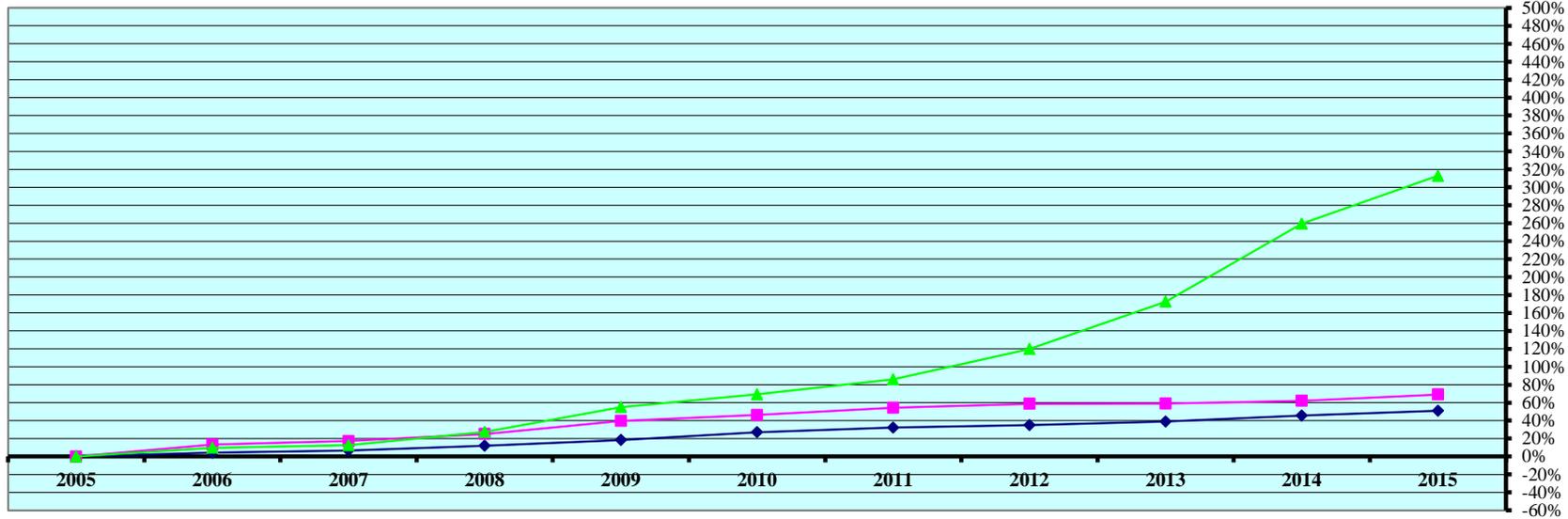
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Platte County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	940,645,650	--	--	--	381,947,140	--	--	--	558,454,790	--	--	--
2006	980,578,395	39,932,745	4.25%	4.25%	433,066,125	51,118,985	13.38%	13.38%	612,591,640	54,136,850	9.69%	9.69%
2007	1,003,868,485	23,290,090	2.38%	6.72%	447,488,405	14,422,280	3.33%	17.16%	628,329,670	15,738,030	2.57%	12.51%
2008	1,054,094,060	50,225,575	5.00%	12.06%	477,504,940	30,016,535	6.71%	25.02%	710,769,320	82,439,650	13.12%	27.27%
2009	1,113,604,465	59,510,405	5.65%	18.39%	533,205,710	55,700,770	11.66%	39.60%	865,654,220	154,884,900	21.79%	55.01%
2010	1,195,030,640	81,426,175	7.31%	27.04%	558,803,460	25,597,750	4.80%	46.30%	945,197,590	79,543,370	9.19%	69.25%
2011	1,243,780,870	48,750,230	4.08%	32.23%	589,172,330	30,368,870	5.43%	54.25%	1,038,243,795	93,046,205	9.84%	85.91%
2012	1,268,991,982	25,211,112	2.03%	34.91%	606,336,730	17,164,400	2.91%	58.75%	1,227,622,430	189,378,635	18.24%	119.82%
2013	1,307,127,370	38,135,388	3.01%	38.96%	607,756,110	1,419,380	0.23%	59.12%	1,521,775,090	294,152,660	23.96%	172.50%
2014	1,370,000,922	62,873,552	4.81%	45.64%	619,037,295	11,281,185	1.86%	62.07%	2,008,208,965	486,433,875	31.96%	259.60%
2015	1,420,286,969	50,286,047	3.67%	50.99%	645,609,700	26,572,405	4.29%	69.03%	2,305,352,485	297,143,520	14.80%	312.81%

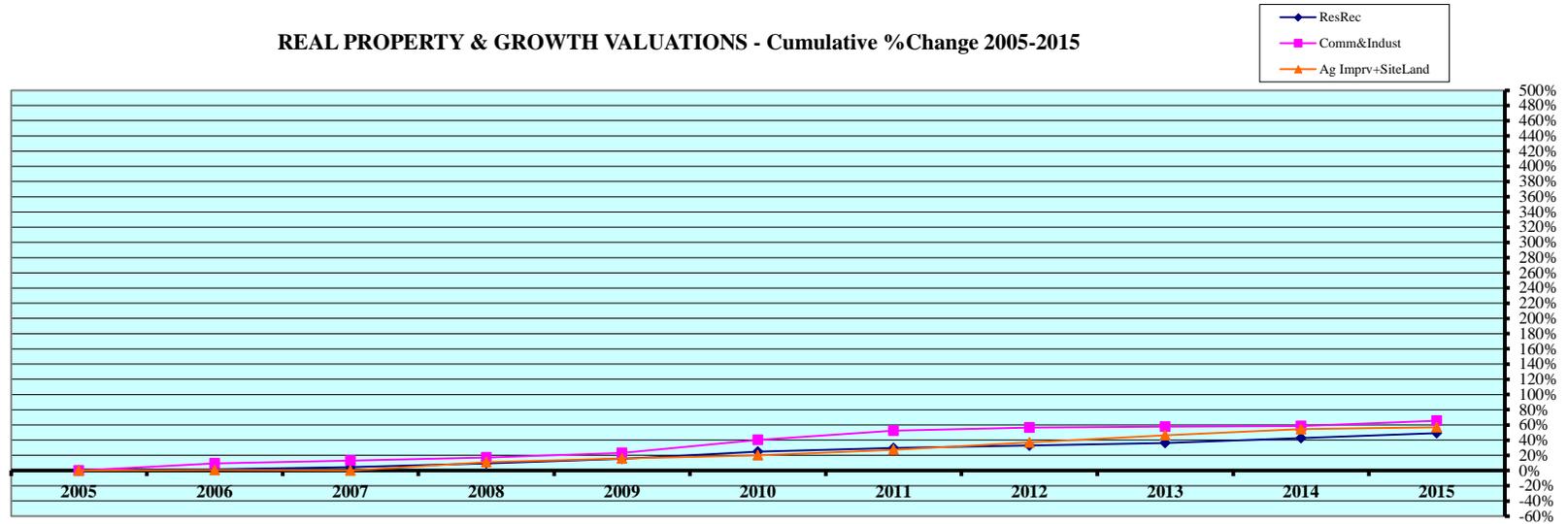
Rate Annual %chg: Residential & Recreational **4.21%** Commercial & Industrial **5.39%** Agricultural Land **15.23%**

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County **PLATTE**

CHART 1 EXHIBIT 71B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	940,645,650	17,246,925	1.83%	923,398,725	--	--	381,947,140	9,650,540	2.53%	372,296,600	--	--	
2006	980,578,395	22,273,928	2.27%	958,304,467	1.88%	1.88%	433,066,125	15,878,230	3.67%	417,187,895	9.23%	9.23%	
2007	1,003,868,485	21,766,661	2.17%	982,101,824	0.16%	4.41%	447,488,405	15,508,970	3.47%	431,979,435	-0.25%	13.10%	
2008	1,054,094,060	23,104,069	2.19%	1,030,989,991	2.70%	9.60%	477,504,940	30,167,350	6.32%	447,337,590	-0.03%	17.12%	
2009	1,113,604,465	27,710,278	2.49%	1,085,894,187	3.02%	15.44%	533,205,710	62,955,430	11.81%	470,250,280	-1.52%	23.12%	
2010	1,195,030,640	21,353,390	1.79%	1,173,677,250	5.39%	24.77%	558,803,460	23,173,125	4.15%	535,630,335	0.45%	40.24%	
2011	1,243,780,870	24,440,780	1.97%	1,219,340,090	2.03%	29.63%	589,172,330	7,213,890	1.22%	581,958,440	4.14%	52.37%	
2012	1,268,991,982	19,653,214	1.55%	1,249,338,768	0.45%	32.82%	606,336,730	8,668,865	1.43%	597,667,865	1.44%	56.48%	
2013	1,307,127,370	26,609,635	2.04%	1,280,517,735	0.91%	36.13%	607,756,110	5,598,820	0.92%	602,157,290	-0.69%	57.65%	
2014	1,370,000,922	28,941,880	2.11%	1,341,059,042	2.60%	42.57%	619,037,295	14,003,690	2.26%	605,033,605	-0.45%	58.41%	
2015	1,420,286,969	17,772,790	1.25%	1,402,514,179	2.37%	49.10%	645,609,700	13,883,380	2.15%	631,726,320	2.05%	65.40%	
Rate Ann%chg	4.21%			Resid & Rec. w/o growth			5.39%			C & I w/o growth			1.44%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth			
2005	90,703,670	64,836,570	155,540,240	4,016,065	2.58%	151,524,175	--	--	
2006	93,047,540	68,380,535	161,428,075	4,772,425	2.96%	156,655,650	0.72%	0.72%	
2007	95,035,085	72,287,970	167,323,055	11,672,494	6.98%	155,650,561	-3.58%	0.07%	
2008	99,963,370	76,649,195	176,612,565	3,724,765	2.11%	172,887,800	3.33%	11.15%	
2009	104,795,651	80,122,414	184,918,065	4,699,174	2.54%	180,218,891	2.04%	15.87%	
2010	108,892,135	81,435,320	190,327,455	3,442,860	1.81%	186,884,595	1.06%	20.15%	
2011	120,300,842	83,936,398	204,237,240	5,985,220	2.93%	198,252,020	4.16%	27.46%	
2012	127,190,498	94,542,957	221,733,455	8,657,725	3.90%	213,075,730	4.33%	36.99%	
2013	137,354,821	104,935,195	242,290,016	14,451,650	5.96%	227,838,366	2.75%	46.48%	
2014	137,464,601	108,450,970	245,915,571	5,684,205	2.31%	240,231,366	-0.85%	54.45%	
2015	139,531,781	113,813,373	253,345,154	9,169,430	3.62%	244,175,724	-0.71%	56.99%	
Rate Ann%chg	4.40%		5.79%		5.00%		Ag Imprv+Site w/o growth		1.33%

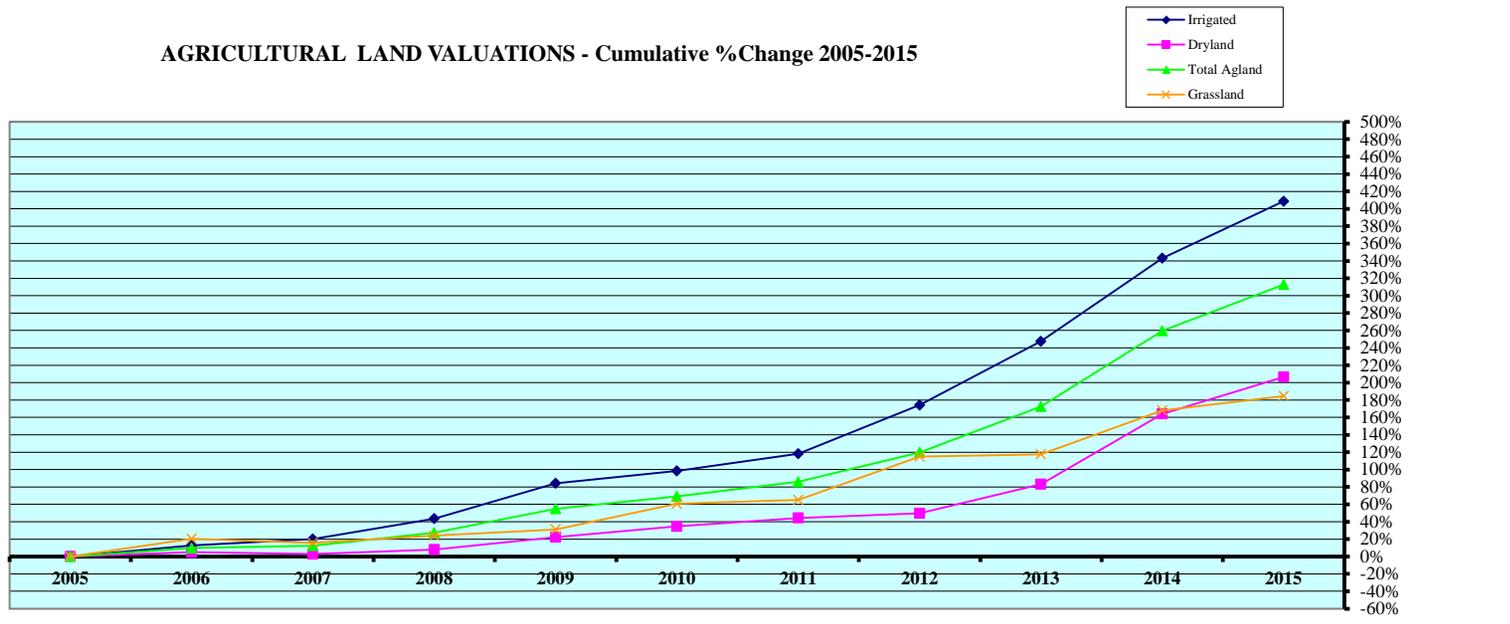
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land incudes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2005 - 2015 CTL Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

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CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	290,777,680	--	--	--	239,453,930	--	--	--	27,610,350	--	--	--
2006	327,570,395	36,792,715	12.65%	12.65%	251,181,175	11,727,245	4.90%	4.90%	33,220,925	5,610,575	20.32%	20.32%
2007	349,556,210	21,985,815	6.71%	20.21%	246,232,950	-4,948,225	-1.97%	2.83%	31,951,895	-1,269,030	-3.82%	15.72%
2008	417,351,250	67,795,040	19.39%	43.53%	258,488,070	12,255,120	4.98%	7.95%	34,227,905	2,276,010	7.12%	23.97%
2009	535,697,635	118,346,385	28.36%	84.23%	292,979,080	34,491,010	13.34%	22.35%	36,210,010	1,982,105	5.79%	31.15%
2010	577,288,895	41,591,260	7.76%	98.53%	322,418,465	29,439,385	10.05%	34.65%	44,335,165	8,125,155	22.44%	60.57%
2011	634,634,455	57,345,560	9.93%	118.25%	345,627,210	23,208,745	7.20%	44.34%	45,620,605	1,285,440	2.90%	65.23%
2012	797,354,525	162,720,070	25.64%	174.21%	358,366,480	12,739,270	3.69%	49.66%	59,350,625	13,730,020	30.10%	114.96%
2013	1,010,310,465	212,955,940	26.71%	247.45%	438,563,030	80,196,550	22.38%	83.15%	60,085,670	735,045	1.24%	117.62%
2014	1,288,976,030	278,665,565	27.58%	343.29%	632,420,835	193,857,805	44.20%	164.11%	74,011,405	13,925,735	23.18%	168.06%
2015	1,479,097,320	190,121,290	14.75%	408.67%	733,832,500	101,411,665	16.04%	206.46%	78,576,425	4,565,020	6.17%	184.59%

Rate Ann.%chg: Irrigated **17.66%** Dryland **11.85%** Grassland **11.03%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	451,515	--	--	--	161,315	--	--	--	558,454,790	--	--	--
2006	446,925	-4,590	-1.02%	-1.02%	172,220	10,905	6.76%	6.76%	612,591,640	54,136,850	9.69%	9.69%
2007	400,995	-45,930	-10.28%	-11.19%	187,620	15,400	8.94%	16.31%	628,329,670	15,738,030	2.57%	12.51%
2008	369,005	-31,990	-7.98%	-18.27%	333,090	145,470	77.53%	106.48%	710,769,320	82,439,650	13.12%	27.27%
2009	416,700	47,695	12.93%	-7.71%	350,795	17,705	5.32%	117.46%	865,654,220	154,884,900	21.79%	55.01%
2010	196,015	-220,685	-52.96%	-56.59%	959,050	608,255	173.39%	494.52%	945,197,590	79,543,370	9.19%	69.25%
2011	227,970	31,955	16.30%	-49.51%	12,133,555	11,174,505	1165.16%	7421.65%	1,038,243,795	93,046,205	9.84%	85.91%
2012	257,050	29,080	12.76%	-43.07%	12,293,750	160,195	1.32%	7520.96%	1,227,622,430	189,378,635	18.24%	119.82%
2013	255,905	-1,145	-0.45%	-43.32%	12,560,020	266,270	2.17%	7686.02%	1,521,775,090	294,152,660	23.96%	172.50%
2014	257,350	1,445	0.56%	-43.00%	12,543,345	-16,675	-0.13%	7675.68%	2,008,208,965	486,433,875	31.96%	259.60%
2015	260,115	2,765	1.07%	-42.39%	13,586,125	1,042,780	8.31%	8322.11%	2,305,352,485	297,143,520	14.80%	312.81%

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Rate Ann.%chg: Total Agric Land **15.23%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	286,230,465	166,491	1,719			243,387,405	165,513	1,471			27,550,035	51,383	536		
2006	324,607,090	173,556	1,870	8.79%	8.79%	253,732,220	158,495	1,601	8.87%	8.87%	33,336,840	51,157	652	21.54%	21.54%
2007	347,076,995	185,923	1,867	-0.19%	8.58%	248,586,705	149,190	1,666	4.08%	13.31%	32,179,085	49,113	655	0.54%	22.20%
2008	415,602,410	198,865	2,090	11.95%	21.56%	260,130,455	137,153	1,897	13.83%	28.98%	34,219,800	47,920	714	8.99%	33.19%
2009	535,728,225	202,087	2,651	26.85%	54.20%	293,320,655	133,919	2,190	15.48%	48.95%	40,327,605	47,336	852	19.30%	58.89%
2010	577,556,345	203,768	2,834	6.92%	64.87%	322,542,150	131,080	2,461	12.34%	67.33%	45,177,490	50,362	897	5.29%	67.31%
2011	634,516,885	208,248	3,047	7.50%	77.23%	345,210,050	126,986	2,718	10.48%	84.87%	45,857,950	49,501	926	3.27%	72.78%
2012	799,080,475	209,822	3,808	24.99%	121.52%	358,406,150	125,592	2,854	4.98%	94.06%	58,559,795	49,411	1,185	27.93%	121.04%
2013	1,010,500,885	212,372	4,758	24.94%	176.77%	438,175,810	122,848	3,567	24.99%	142.56%	60,361,005	49,318	1,224	3.27%	128.27%
2014	1,286,481,970	214,872	5,987	25.83%	248.25%	634,700,370	120,988	5,246	47.08%	256.75%	73,645,680	48,650	1,514	23.68%	182.33%
2015	1,479,652,135	215,930	6,852	14.45%	298.58%	734,378,210	119,978	6,121	16.68%	316.25%	78,228,015	48,458	1,614	6.64%	201.09%

Rate Annual %chg Average Value/Acre: 14.83%

15.33%

11.65%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	452,770	6,035	75			150,070	1,293	116			557,770,745	390,714	1,428		
2006	447,045	5,959	75	0.00%	0.00%	162,515	1,364	119	2.62%	2.62%	612,285,710	390,531	1,568	9.83%	9.83%
2007	401,875	5,357	75	0.00%	0.00%	187,435	1,628	115	-3.36%	-0.83%	628,432,095	391,210	1,606	2.46%	12.53%
2008	363,765	4,849	75	0.00%	0.00%	334,245	1,580	212	83.77%	82.24%	710,650,675	390,366	1,820	13.33%	27.52%
2009	415,205	4,615	90	19.94%	19.93%	411,870	1,323	311	47.13%	168.13%	870,203,560	389,280	2,235	22.79%	56.59%
2010	189,400	2,106	90	-0.03%	19.89%	494,055	1,680	294	-5.51%	153.36%	945,959,440	388,996	2,432	8.78%	70.35%
2011	224,445	2,495	90	0.02%	19.92%	479,090	1,458	329	11.69%	182.97%	1,026,288,420	388,689	2,640	8.58%	84.96%
2012	254,350	2,543	100	11.17%	33.31%	2,930,025	3,434	853	159.72%	634.94%	1,219,230,795	390,803	3,120	18.16%	118.54%
2013	255,655	2,557	100	-0.01%	33.29%	2,936,275	3,438	854	0.10%	635.69%	1,512,229,630	390,532	3,872	24.12%	171.25%
2014	254,990	2,550	100	0.00%	33.28%	3,001,810	3,493	859	0.61%	640.21%	1,998,084,820	390,554	5,116	32.12%	258.37%
2015	257,605	2,576	100	0.01%	33.29%	2,989,745	3,463	863	0.46%	643.62%	2,295,505,710	390,405	5,880	14.93%	311.88%

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**PLATTE**

Rate Annual %chg Average Value/Acre: 15.21%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
32,237	PLATTE	313,327,612	33,630,570	74,679,511	1,415,894,464	402,241,800	243,367,900	4,392,505	2,305,352,485	139,531,781	113,813,373	0	5,046,232,001
cnty.sector.value % of total value:		6.21%	0.67%	1.48%	28.06%	7.97%	4.82%	0.09%	45.68%	2.77%	2.26%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
22,111	COLUMBUS	35,068,436	8,542,558	8,782,252	987,560,930	318,637,770	11,761,975	262,890	0	0	0	0	1,370,616,811
68.59%	%sector of county sector	11.19%	25.40%	11.76%	69.75%	79.22%	4.83%	5.98%					27.16%
	%sector of municipality	2.56%	0.62%	0.64%	72.05%	23.25%	0.86%	0.02%					100.00%
36	CORNLEA	344,935	0	0	1,185,160	808,245	0	0	0	0	0	0	2,338,340
0.11%	%sector of county sector	0.11%			0.08%	0.20%							0.05%
	%sector of municipality	14.75%			50.68%	34.56%							100.00%
203	CRESTON	576,760	1,610	615	5,200,270	1,264,710	0	0	20,115	0	0	0	7,064,080
0.63%	%sector of county sector	0.18%	0.00%	0.00%	0.37%	0.31%			0.00%				0.14%
	%sector of municipality	8.16%	0.02%	0.01%	73.62%	17.90%			0.28%				100.00%
351	DUNCAN	110,014	425,116	1,643,930	15,608,505	1,702,695	861,000	0	146,625	0	86,885	0	20,584,770
1.09%	%sector of county sector	0.04%	1.26%	2.20%	1.10%	0.42%	0.35%		0.01%		0.08%		0.41%
	%sector of municipality	0.53%	2.07%	7.99%	75.83%	8.27%	4.18%		0.71%		0.42%		100.00%
760	HUMPHREY	1,119,701	344,698	836,976	50,818,225	3,493,725	0	0	0	0	0	0	56,613,325
2.36%	%sector of county sector	0.36%	1.02%	1.12%	3.59%	0.87%							1.12%
	%sector of municipality	1.98%	0.61%	1.48%	89.76%	6.17%							100.00%
255	LINDSAY	9,214,562	132,220	26,936	11,456,765	2,386,610	2,970,945	0	0	0	0	0	26,188,038
0.79%	%sector of county sector	2.94%	0.39%	0.04%	0.81%	0.59%	1.22%						0.52%
	%sector of municipality	35.19%	0.50%	0.10%	43.75%	9.11%	11.34%						100.00%
284	MONROE	979,486	175,283	486,960	7,571,040	4,286,770	0	0	0	0	0	0	13,499,539
0.88%	%sector of county sector	0.31%	0.52%	0.65%	0.53%	1.07%							0.27%
	%sector of municipality	7.26%	1.30%	3.61%	56.08%	31.75%							100.00%
721	NEWMAN GROVE	753	1,660	167	350,545	0	0	0	0	0	0	0	353,125
2.24%	%sector of county sector	0.00%	0.00%	0.00%	0.02%								0.01%
	%sector of municipality	0.21%	0.47%	0.05%	99.27%								100.00%
336	PLATTE CENTER	202,786	173,090	529,330	11,474,610	1,527,570	0	0	0	0	35,730	0	13,943,116
1.04%	%sector of county sector	0.06%	0.51%	0.71%	0.81%	0.38%					0.03%		0.28%
	%sector of municipality	1.45%	1.24%	3.80%	82.30%	10.96%					0.26%		100.00%
46	TARNOV	86,016	27,315	148,277	1,251,765	122,085	0	0	0	0	0	0	1,635,458
0.14%	%sector of county sector	0.03%	0.08%	0.20%	0.09%	0.03%							0.03%
	%sector of municipality	5.26%	1.67%	9.07%	76.54%	7.46%							100.00%
25,103	Total Municipalities	47,703,449	9,823,550	12,455,443	1,092,477,815	334,230,180	15,593,920	262,890	166,740	0	122,615	0	1,512,836,602
77.87%	%all municip.sect of cnty	15.22%	29.21%	16.68%	77.16%	83.09%	6.41%	5.98%	0.01%		0.11%		29.98%

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

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CHART 5

EXHIBIT

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<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 19,249</b>	<b>Value : 4,832,098,138</b>	<b>Growth 49,898,048</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>	542	11,182,685	307	9,604,225	694	10,093,810	1,543	30,880,720	
<b>02. Res Improve Land</b>	8,520	172,255,960	661	20,246,725	936	20,379,080	10,117	212,881,765	
<b>03. Res Improvements</b>	8,826	925,476,935	950	144,051,510	1,069	146,533,894	10,845	1,216,062,339	
<b>04. Res Total</b>	9,368	1,108,915,580	1,257	173,902,460	1,763	177,006,784	12,388	1,459,824,824	27,608,023
<b>% of Res Total</b>	75.62	75.96	10.15	11.91	14.23	12.13	64.36	30.21	55.33
<b>05. Com UnImp Land</b>	222	11,550,280	39	3,042,450	7	237,000	268	14,829,730	
<b>06. Com Improve Land</b>	969	77,965,135	93	9,201,480	57	3,484,705	1,119	90,651,320	
<b>07. Com Improvements</b>	991	286,061,050	103	30,820,480	64	24,552,310	1,158	341,433,840	
<b>08. Com Total</b>	1,213	375,576,465	142	43,064,410	71	28,274,015	1,426	446,914,890	11,376,200
<b>% of Com Total</b>	85.06	84.04	9.96	9.64	4.98	6.33	7.41	9.25	22.80
<b>09. Ind UnImp Land</b>	2	232,460	11	2,361,605	0	0	13	2,594,065	
<b>10. Ind Improve Land</b>	7	607,085	49	17,055,940	2	1,556,000	58	19,219,025	
<b>11. Ind Improvements</b>	7	14,796,530	49	216,384,310	2	1,455,005	58	232,635,845	
<b>12. Ind Total</b>	9	15,636,075	60	235,801,855	2	3,011,005	71	254,448,935	0
<b>% of Ind Total</b>	12.68	6.15	84.51	92.67	2.82	1.18	0.37	5.27	0.00
<b>13. Rec UnImp Land</b>	5	262,890	14	367,985	25	893,335	44	1,524,210	
<b>14. Rec Improve Land</b>	0	0	3	727,420	12	827,005	15	1,554,425	
<b>15. Rec Improvements</b>	0	0	3	370,185	14	983,425	17	1,353,610	
<b>16. Rec Total</b>	5	262,890	17	1,465,590	39	2,703,765	61	4,432,245	0
<b>% of Rec Total</b>	8.20	5.93	27.87	33.07	63.93	61.00	0.32	0.09	0.00
<b>Res &amp; Rec Total</b>	9,373	1,109,178,470	1,274	175,368,050	1,802	179,710,549	12,449	1,464,257,069	27,608,023
<b>% of Res &amp; Rec Total</b>	75.29	75.75	10.23	11.98	14.48	12.27	64.67	30.30	55.33
<b>Com &amp; Ind Total</b>	1,222	391,212,540	202	278,866,265	73	31,285,020	1,497	701,363,825	11,376,200
<b>% of Com &amp; Ind Total</b>	81.63	55.78	13.49	39.76	4.88	4.46	7.78	14.51	22.80
<b>17. Taxable Total</b>	10,595	1,500,391,010	1,476	454,234,315	1,875	210,995,569	13,946	2,165,620,894	38,984,223
<b>% of Taxable Total</b>	75.97	69.28	10.58	20.97	13.44	9.74	72.45	44.82	78.13

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	21	4,523,050	31,058,295	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	21	4,523,050	31,058,295
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				21	4,523,050	31,058,295

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	166,575	1	166,575	0
25. Total	0	0	0	0	1	166,575	1	166,575	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	393	83	175	651

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	7,725	166	49,470,690	3,493	1,617,029,100	3,661	1,666,507,515
28. Ag-Improved Land	0	0	193	36,390,915	1,957	726,075,370	2,150	762,466,285
29. Ag Improvements	0	0	90	9,220,435	1,551	228,116,434	1,641	237,336,869
30. Ag Total							5,302	2,666,310,669

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	101	97.33	2,438,800	
33. HomeSite Improvements	0	0.00	0	53	0.00	7,163,405	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	16.56	69,545	
36. FarmSite Improv Land	0	0.00	0	67	145.37	610,540	
37. FarmSite Improvements	0	0.00	0	74	0.00	2,057,030	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	257	253.05	0	
40. Other- Non Ag Use	1	2.65	2,650	15	87.23	192,090	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	7.62	160,000	8	7.62	160,000	
32. HomeSite Improv Land	1,017	1,042.66	21,110,000	1,118	1,139.99	23,548,800	
33. HomeSite Improvements	1,006	0.00	117,011,726	1,059	0.00	124,175,131	1,311,560
34. HomeSite Total				<b>1,067</b>	<b>1,147.61</b>	<b>147,883,931</b>	
35. FarmSite UnImp Land	199	250.75	1,053,060	207	267.31	1,122,605	
36. FarmSite Improv Land	1,342	4,307.57	18,091,440	1,409	4,452.94	18,701,980	
37. FarmSite Improvements	1,440	0.00	111,104,708	1,514	0.00	113,161,738	9,602,265
38. FarmSite Total				<b>1,721</b>	<b>4,720.25</b>	<b>132,986,323</b>	
39. Road & Ditches	4,624	8,281.75	0	4,881	8,534.80	0	
40. Other- Non Ag Use	80	1,180.46	1,366,470	96	1,270.34	1,561,210	
41. Total Section VI				<b>2,788</b>	<b>15,673.00</b>	<b>282,431,464</b>	<b>10,913,825</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	5,672,785	14	1,922.02	5,680,325

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	3	493.09	1,363,405
44. Recapture Value N/A	0	0.00	0	3	493.09	1,530,675
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	83	8,178.22	19,799,560	86	8,671.31	21,162,965
44. Market Value	0	0	0	0	0	0

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,979.69	11.70%	18,766,705	14.17%	6,298.21
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,746.00	14.71%	21,539,640	16.26%	5,750.04
48. 2A	5,477.17	21.51%	29,692,590	22.42%	5,421.16
49. 3A1	3,833.04	15.05%	19,644,420	14.83%	5,125.02
50. 3A	4,806.10	18.88%	22,576,035	17.04%	4,697.37
51. 4A1	3,389.20	13.31%	15,251,380	11.51%	4,499.99
52. 4A	1,229.57	4.83%	4,979,770	3.76%	4,050.01
53. Total	25,460.77	100.00%	132,450,540	100.00%	5,202.14
<b>Dry</b>					
54. 1D1	240.99	10.15%	1,343,530	12.52%	5,575.04
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	327.50	13.79%	1,694,815	15.79%	5,175.01
57. 2D	315.70	13.30%	1,538,290	14.33%	4,872.63
58. 3D1	292.20	12.31%	1,380,650	12.86%	4,725.02
59. 3D	816.66	34.40%	3,444,060	32.09%	4,217.25
60. 4D1	313.55	13.21%	1,127,830	10.51%	3,596.97
61. 4D	67.58	2.85%	202,740	1.89%	3,000.00
62. Total	2,374.18	100.00%	10,731,915	100.00%	4,520.26
<b>Grass</b>					
63. 1G1	141.66	0.77%	234,520	0.94%	1,655.51
64. 1G	50.78	0.27%	75,840	0.30%	1,493.50
65. 2G1	155.36	0.84%	258,890	1.04%	1,666.39
66. 2G	605.25	3.27%	980,830	3.94%	1,620.54
67. 3G1	1,124.86	6.08%	1,587,000	6.37%	1,410.84
68. 3G	6,009.65	32.49%	8,361,615	33.55%	1,391.36
69. 4G1	3,551.25	19.20%	5,079,715	20.38%	1,430.40
70. 4G	6,857.51	37.07%	8,344,175	33.48%	1,216.79
71. Total	18,496.32	100.00%	24,922,585	100.00%	1,347.43
<b>Irrigated Total</b>					
	25,460.77	53.71%	132,450,540	78.60%	5,202.14
<b>Dry Total</b>					
	2,374.18	5.01%	10,731,915	6.37%	4,520.26
<b>Grass Total</b>					
	18,496.32	39.02%	24,922,585	14.79%	1,347.43
72. Waste	407.86	0.86%	40,785	0.02%	100.00
73. Other	667.31	1.41%	375,495	0.22%	562.70
74. Exempt	48.72	0.10%	0	0.00%	0.00
75. Market Area Total	47,406.44	100.00%	168,521,320	100.00%	3,554.82

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	34,354.05	18.27%	306,412,685	21.94%	8,919.26
46. 1A	34,498.99	18.34%	289,782,505	20.75%	8,399.74
47. 2A1	18,434.78	9.80%	140,662,825	10.07%	7,630.30
48. 2A	5,943.71	3.16%	42,878,600	3.07%	7,214.11
49. 3A1	23,042.05	12.25%	159,678,770	11.43%	6,929.89
50. 3A	49,859.71	26.51%	324,584,390	23.24%	6,509.95
51. 4A1	20,378.86	10.83%	124,141,615	8.89%	6,091.69
52. 4A	1,573.48	0.84%	8,589,770	0.61%	5,459.09
<b>53. Total</b>	<b>188,085.63</b>	<b>100.00%</b>	<b>1,396,731,160</b>	<b>100.00%</b>	<b>7,426.04</b>
<b>Dry</b>					
54. 1D1	15,177.79	12.73%	115,260,435	15.09%	7,594.02
55. 1D	22,276.64	18.69%	162,170,320	21.23%	7,279.84
56. 2D1	10,012.92	8.40%	67,115,010	8.78%	6,702.84
57. 2D	2,326.47	1.95%	15,015,585	1.97%	6,454.24
58. 3D1	15,059.75	12.63%	95,527,030	12.50%	6,343.20
59. 3D	40,488.26	33.97%	240,042,255	31.42%	5,928.69
60. 4D1	12,156.45	10.20%	61,995,080	8.11%	5,099.77
61. 4D	1,693.23	1.42%	6,874,450	0.90%	4,059.96
<b>62. Total</b>	<b>119,191.51</b>	<b>100.00%</b>	<b>764,000,165</b>	<b>100.00%</b>	<b>6,409.85</b>
<b>Grass</b>					
63. 1G1	795.95	2.62%	1,555,385	3.00%	1,954.12
64. 1G	1,937.50	6.39%	3,773,355	7.27%	1,947.54
65. 2G1	3,125.31	10.30%	5,481,325	10.57%	1,753.85
66. 2G	2,895.26	9.54%	5,339,760	10.29%	1,844.31
67. 3G1	2,029.63	6.69%	3,606,205	6.95%	1,776.78
68. 3G	7,241.20	23.86%	12,485,240	24.07%	1,724.19
69. 4G1	4,143.67	13.66%	7,306,700	14.08%	1,763.34
70. 4G	8,174.25	26.94%	12,332,390	23.77%	1,508.69
<b>71. Total</b>	<b>30,342.77</b>	<b>100.00%</b>	<b>51,880,360</b>	<b>100.00%</b>	<b>1,709.81</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>188,085.63</b>	<b>54.89%</b>	<b>1,396,731,160</b>	<b>63.05%</b>	<b>7,426.04</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>119,191.51</b>	<b>34.78%</b>	<b>764,000,165</b>	<b>34.49%</b>	<b>6,409.85</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>30,342.77</b>	<b>8.86%</b>	<b>51,880,360</b>	<b>2.34%</b>	<b>1,709.81</b>
72. Waste	2,338.47	0.68%	233,860	0.01%	100.01
73. Other	2,702.69	0.79%	2,512,340	0.11%	929.57
74. Exempt	98.77	0.03%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>342,661.07</b>	<b>100.00%</b>	<b>2,215,357,885</b>	<b>100.00%</b>	<b>6,465.16</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	8,916.66	66,564,775	204,629.74	1,462,616,925	213,546.40	1,529,181,700
<b>77. Dry Land</b>	0.00	0	1,895.44	11,947,870	119,670.25	762,784,210	121,565.69	774,732,080
<b>78. Grass</b>	2.98	5,065	2,569.12	3,890,445	46,266.99	72,907,435	48,839.09	76,802,945
<b>79. Waste</b>	0.12	10	75.57	7,565	2,670.64	267,070	2,746.33	274,645
<b>80. Other</b>	0.00	0	164.53	139,975	3,205.47	2,747,860	3,370.00	2,887,835
<b>81. Exempt</b>	0.00	0	50.46	0	97.03	0	147.49	0
<b>82. Total</b>	<b>3.10</b>	<b>5,075</b>	<b>13,621.32</b>	<b>82,550,630</b>	<b>376,443.09</b>	<b>2,301,323,500</b>	<b>390,067.51</b>	<b>2,383,879,205</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	213,546.40	54.75%	1,529,181,700	64.15%	7,160.89
<b>Dry Land</b>	121,565.69	31.17%	774,732,080	32.50%	6,372.95
<b>Grass</b>	48,839.09	12.52%	76,802,945	3.22%	1,572.57
<b>Waste</b>	2,746.33	0.70%	274,645	0.01%	100.00
<b>Other</b>	3,370.00	0.86%	2,887,835	0.12%	856.92
<b>Exempt</b>	147.49	0.04%	0	0.00%	0.00
<b>Total</b>	<b>390,067.51</b>	<b>100.00%</b>	<b>2,383,879,205</b>	<b>100.00%</b>	<b>6,111.45</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	3	31,290	0	0	2	241,170	5	272,460	0
83.2 Columbus A	26	276,620	1,479	24,578,590	1,479	94,487,905	1,505	119,343,115	194,710
83.3 Columbus A-1	121	5,487,140	423	18,610,805	426	117,204,530	547	141,302,475	4,057,915
83.4 Columbus B	49	1,089,190	562	12,125,355	562	69,310,670	611	82,525,215	1,443,805
83.5 Columbus B-1	206	4,331,490	571	11,905,490	573	86,715,885	779	102,952,865	4,622,610
83.6 Columbus C	31	244,860	1,226	26,314,320	1,226	124,952,020	1,257	151,511,200	713,755
83.7 Columbus D	55	1,146,645	611	12,355,560	611	68,499,610	666	82,001,815	2,072,415
83.8 Columbus E	21	197,530	715	16,342,225	715	100,103,075	736	116,642,830	270,085
83.9 Columbus F	71	2,339,570	528	18,121,560	528	122,515,035	599	142,976,165	5,595,520
83.10 Columbus H	23	663,215	451	8,384,805	451	50,258,270	474	59,306,290	205,930
83.11 Columbus I	29	2,795,735	280	16,111,590	355	55,769,405	384	74,676,730	325,570
83.12 Columbus J	0	0	0	0	497	4,220,125	497	4,220,125	57,815
83.13 Columbus K	8	126,950	173	2,931,010	173	27,486,675	181	30,544,635	2,428,960
83.14 Columbus L	60	541,150	1,315	22,469,340	1,315	94,636,370	1,375	117,646,860	1,156,600
83.15 Comm1-col	1	125	1	10,455	1	50,295	2	60,875	0
83.16 Duncan D8	1	6,300	2	29,770	2	130,980	3	167,050	0
83.17 Humphrey D3	46	1,185,860	364	5,034,380	364	46,630,650	410	52,850,890	878,090
83.18 Nbhd 13 Smtown	129	552,175	745	3,930,885	751	50,619,855	880	55,102,915	607,538
83.19 Platte Acreage	664	10,056,120	660	13,778,685	800	100,053,879	1,464	123,888,684	2,976,705
83.20 Platte Center 12	0	0	1	2,580	1	20,035	1	22,615	0
83.21 Platte Cnty Farm	43	1,332,965	25	1,398,785	30	3,509,510	73	6,241,260	0
84 Residential Total	1,587	32,404,930	10,132	214,436,190	10,862	1,217,415,949	12,449	1,464,257,069	27,608,023

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	1	0	0	0	0	0	1	0	0
85.2	Columbus L	0	0	1	17,425	1	135,400	1	152,825	0
85.3	Comm1-col	180	11,862,910	825	81,823,800	840	301,644,220	1,020	395,330,930	6,986,670
85.4	Comm2-col Sd	40	4,545,335	109	23,077,720	113	220,667,420	153	248,290,475	2,676,800
85.5	Comm3-smtown/other	59	948,350	242	4,951,400	262	51,622,645	321	57,522,395	1,712,730
85.6	Platte Cnty Farm	1	67,200	0	0	0	0	1	67,200	0
86	Commercial Total	281	17,423,795	1,177	109,870,345	1,216	574,069,685	1,497	701,363,825	11,376,200

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	104.56	0.72%	155,250	0.81%	1,484.79
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	122.62	0.84%	183,930	0.96%	1,500.00
90. 2G	558.11	3.84%	828,795	4.31%	1,485.00
91. 3G1	919.92	6.33%	1,218,910	6.33%	1,325.02
92. 3G	5,261.43	36.20%	6,952,620	36.12%	1,321.43
93. 4G1	3,051.08	20.99%	4,042,725	21.00%	1,325.01
94. 4G	4,516.79	31.08%	5,865,380	30.47%	1,298.57
95. Total	14,534.51	100.00%	19,247,610	100.00%	1,324.27
<b>CRP</b>					
96. 1C1	13.86	1.43%	49,065	1.92%	3,540.04
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	14.05	1.45%	46,925	1.84%	3,339.86
99. 2C	47.14	4.85%	152,035	5.95%	3,225.18
100. 3C1	89.98	9.26%	272,190	10.66%	3,025.01
101. 3C	271.14	27.92%	776,820	30.41%	2,865.01
102. 4C1	329.86	33.96%	813,105	31.83%	2,465.00
103. 4C	205.17	21.13%	444,200	17.39%	2,165.03
104. Total	971.20	100.00%	2,554,340	100.00%	2,630.09
<b>Timber</b>					
105. 1T1	23.24	0.78%	30,205	0.97%	1,299.70
106. 1T	50.78	1.70%	75,840	2.43%	1,493.50
107. 2T1	18.69	0.62%	28,035	0.90%	1,500.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	114.96	3.84%	95,900	3.07%	834.20
110. 3T	477.08	15.95%	632,175	20.26%	1,325.09
111. 4T1	170.31	5.69%	223,885	7.17%	1,314.57
112. 4T	2,135.55	71.41%	2,034,595	65.20%	952.73
113. Total	2,990.61	100.00%	3,120,635	100.00%	1,043.48
<b>Grass Total</b>					
14,534.51					
78.58%					
19,247,610					
77.23%					
1,324.27					
<b>CRP Total</b>					
971.20					
5.25%					
2,554,340					
10.25%					
2,630.09					
<b>Timber Total</b>					
2,990.61					
16.17%					
3,120,635					
12.52%					
1,043.48					
<b>114. Market Area Total</b>					
18,496.32					
100.00%					
24,922,585					
100.00%					
1,347.43					

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

Market Area 6

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	609.89	2.60%	1,092,585	2.80%	1,791.45
88. 1G	1,577.40	6.71%	2,838,840	7.29%	1,799.70
89. 2G1	2,740.19	11.66%	4,595,480	11.80%	1,677.07
90. 2G	2,630.21	11.20%	4,440,130	11.40%	1,688.13
91. 3G1	1,849.14	7.87%	3,308,390	8.49%	1,789.15
92. 3G	6,063.97	25.81%	9,988,385	25.64%	1,647.17
93. 4G1	3,248.56	13.83%	5,197,685	13.34%	1,600.00
94. 4G	4,774.03	20.32%	7,497,110	19.24%	1,570.39
95. Total	23,493.39	100.00%	38,958,605	100.00%	1,658.28
<b>CRP</b>					
96. 1C1	43.90	3.87%	206,330	4.79%	4,700.00
97. 1C	104.58	9.23%	474,775	11.02%	4,539.83
98. 2C1	87.72	7.74%	380,255	8.82%	4,334.87
99. 2C	183.82	16.22%	768,365	17.83%	4,179.99
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	272.12	24.02%	1,031,345	23.93%	3,790.04
102. 4C1	386.76	34.14%	1,295,650	30.06%	3,350.01
103. 4C	54.08	4.77%	153,030	3.55%	2,829.70
104. Total	1,132.98	100.00%	4,309,750	100.00%	3,803.91
<b>Timber</b>					
105. 1T1	142.16	2.49%	256,470	2.98%	1,804.09
106. 1T	255.52	4.47%	459,740	5.34%	1,799.23
107. 2T1	297.40	5.20%	505,590	5.87%	1,700.03
108. 2T	81.23	1.42%	131,265	1.52%	1,615.97
109. 3T1	180.49	3.16%	297,815	3.46%	1,650.04
110. 3T	905.11	15.83%	1,465,510	17.02%	1,619.15
111. 4T1	508.35	8.89%	813,365	9.44%	1,600.01
112. 4T	3,346.14	58.54%	4,682,250	54.37%	1,399.30
113. Total	5,716.40	100.00%	8,612,005	100.00%	1,506.54
<hr/>					
Grass Total	23,493.39	77.43%	38,958,605	75.09%	1,658.28
CRP Total	1,132.98	3.73%	4,309,750	8.31%	3,803.91
Timber Total	5,716.40	18.84%	8,612,005	16.60%	1,506.54
<hr/>					
114. Market Area Total	30,342.77	100.00%	51,880,360	100.00%	1,709.81

## 2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

71 Platte

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,415,894,464	1,459,824,824	43,930,360	3.10%	27,608,023	1.15%
02. Recreational	4,392,505	4,432,245	39,740	0.90%	0	0.90%
03. Ag-Homesite Land, Ag-Res Dwelling	139,531,781	147,883,931	8,352,150	5.99%	1,311,560	5.05%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,559,818,750</b>	<b>1,612,141,000</b>	<b>52,322,250</b>	<b>3.35%</b>	<b>28,919,583</b>	<b>1.50%</b>
05. Commercial	402,241,800	446,914,890	44,673,090	11.11%	11,376,200	8.28%
06. Industrial	243,367,900	254,448,935	11,081,035	4.55%	0	4.55%
07. Ag-Farmsite Land, Outbuildings	113,813,373	132,986,323	19,172,950	16.85%	9,602,265	8.41%
08. Minerals	0	166,575	166,575		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>759,423,073</b>	<b>834,516,723</b>	<b>75,093,650</b>	<b>9.89%</b>	<b>20,978,465</b>	<b>7.13%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,319,241,823</b>	<b>2,448,218,933</b>	<b>128,977,110</b>	<b>5.56%</b>	<b>49,898,048</b>	<b>3.41%</b>
11. Irrigated	1,479,097,320	1,529,181,700	50,084,380	3.39%		
12. Dryland	733,832,500	774,732,080	40,899,580	5.57%		
13. Grassland	78,576,425	76,802,945	-1,773,480	-2.26%		
14. Wasteland	260,115	274,645	14,530	5.59%		
15. Other Agland	13,586,125	2,887,835	-10,698,290	-78.74%		
<b>16. Total Agricultural Land</b>	<b>2,305,352,485</b>	<b>2,383,879,205</b>	<b>78,526,720</b>	<b>3.41%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>4,624,594,308</b>	<b>4,832,098,138</b>	<b>207,503,830</b>	<b>4.49%</b>	<b>49,898,048</b>	<b>3.41%</b>

## 2016 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>
	\$336,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$336,000 –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>
	\$40,000
<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, Platte Center, and Monroe
4.	<b>When was zoning implemented?</b>
	Uncertain of the date in Columbus but many years ago; Humphrey is not known; zoning was implemented in Duncan and Platte Center in 2009; and zoning was implemented in Monroe in 2015.

## D. Contracted Services

<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.

## 2016 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: 10%; 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>Small Towns: the three small villages, Cornlea, Oconee, and Tarnov; and five of the small towns, Creston, Duncan, Lindsay, Monroe and Platte Center; into a single residential valuation group. All have limited commercial services and most are part of consolidated schools located in other towns.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Neighborhood 'A' is within the city of Columbus and consists of older homes that are mostly one and a half and two stories. Neighborhood 'A' is geographically located just North, East, and West of the County Courthouse. Contains approximately 1550 parcels.	2	Neighborhood 'A-1' consists of golf course and lake properties. Parcels in this area are both inside and outside of the city limits of Columbus. Consists of approximately 475 parcels.	3	Neighborhood 'B' is within the city of Columbus and is located geographically in the Southeast part of the town of Columbus, and consists of parcels that are average quality and in relatively close proximity to elementary schools. Contains approximately 600 parcels.	4	Neighborhood 'B-1' is an area of subdivisions outside the city limits of Columbus. Consists of subdivision parcels and mobile home courts.	5	Neighborhood 'C' is within the city of Columbus and geographically located North of highway 30 in Columbus and is made up of houses built generally between 1950 and 1970. Contains approximately 1275 parcels.	6	Neighborhood 'D' is within the city of Columbus and is primarily located in the Western most part of the city of Columbus and consists of parcels that are diverse in style and quality, but the common characteristic is their location. Contains approximately 675 parcels.	7	Neighborhood 'E' is within the city of Columbus and is physically located between Neighborhoods C and D. The parcels in this area are relatively the same quality but the common characteristic is geographic. 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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<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																												
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15	Town of Humphrey Of the small towns outside of Columbus, Humphrey has a strong school system and a fair amount of commercial activity so it is measured individually for the residential class.
19	Acreages that consists of all rural residential parcels in the county. Review is conducted by township. When the dates for inspection and review, costing, depreciation tables and lot value study are reviewed.
Ag	Agricultural homes and outbuildings

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

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

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

Based on local market information.

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

Yes; and also for each assessor location in the consolodated group.

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

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

**7. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

There are no subdivisions under development in the county where a discounted cash flow (DCF) methodology has been used to value the undeveloped lots. Any subdivision that has been developed in the recent past has been sized to sell out in one to two years. To date there has been only one individual who made application for DCF valuation as provided for in LB 191.

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8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2014	2010	2014	2014
2	2013	2010	2013	2013
3	2014	2010	2014	2014
4	2013	2010	2013	2013
5	2010	2010	2010	2010
6	2015	2010	2015	2015
7	2009	2010	2009	2009
8	2009	2010	2009	2009
9	2013	2010	2013	2013
10	2013	2010	2013	2013
11	2011	2010	2011	2011
12	2014	2010	2014	2014
13	2012-2013	2010	2012-2013	2012-2013
15	2012	2010	2012	2012
19	2011-2012	2010	2011-2012	2011-2012
Ag	2011-2012	2010	2011-2012	2011-2012

---The depreciation date, lot value date and inspection date for each valuation group reported by the county is reported for the year that the inspection work was actually done. The costing date reported is the date of the cost tables used in the county's cost system. Valuation Group #13 the consolidated small towns were inspected and revalued during the years of 2012 and 2013 for use the following years. The acreages and agricultural houses and buildings were inspected and revalued during 2011 and 2012 for use in the following years.

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

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

---Lot studies are done in conjunction with residential revaluations. At that time, lot values are either updated or affirmed and used unchanged.

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

## 2016 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 as an independent subclass.		
	3	All small town parcels and rural parcels throughout the county. The small town parcels are inspected, reviewed and revalued at the same time as their residential counterparts. The rural parcels that are not in close proximity to Columbus are usually inspected, reviewed and revalued in the same time frame as the small town or the rural residential that they are near.		
<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	2015	2010	2015
	2	2015	2010	2015
	3	2011 / 2013	2010	2011 / 2013

----The depreciation date, lot value date and inspection date for each valuation group reported by the county is for the year that the inspection took place; 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 December 2010 costs are used for the commercial parcels throughout the entire county.

----Lot value studies are done in conjunction with each area revaluation. The lot values are either updated or affirmed and used unchanged at that time.

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

## 2016 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%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3</td> <td>Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area 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;">2015</td> </tr> <tr> <td style="text-align: center;">6</td> <td>This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	3	Area 3 was newly created for use in 2015. This area exists in the southern part of the county, south of the Loup river and north of the Platte River. The soils in this region tend to be sandier and less productive than the northern part of the county and sale analysis has revealed that the values in this area 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.	2015	6	This area contains the majority of the agricultural acres in the county. It consists of all of the land in the county north of the Loup River. This part of the county generally has superior soils and sales analysis has shown the values tend to be noticeably higher than those in Area 3.	2015
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	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects date that the GIS photo base that was used for the most recent complete review. The county completed the review of all of the land use throughout the county by comparing the 2012 photo base to the 2014 GIS photo base on a parcel by parcel basis. This review was completed during 2015 for use in the 2016 tax year.</p>										
<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><i>If your county has special value applications, please answer the following</i></b>
<b>7a.</b>	<b>How many special valuation applications are on file?</b>
	50
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	The county annually verifies and analyzes all agricultural sales. They do this primarily to establish agricultural land values each year, but also to see if there are differing value trends that would indicate that some land values are driven by influences from outside the typical agricultural land market.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	The non agricultural influence has come from the development of residential or recreational sites or developments near the rivers.
<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 in detail how the special values were arrived at in the influenced area(s).</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  
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 2015 County Abstract, Platte County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable	Value Base
Residential	11682	62.7%	30.4%	1,415,967,699
Commercial	1442	7.7%	8.8%	412,500,055
Industrial	73	.4%	5.2%	243,559,900
Recreational	68	.4%	.09%	4,329,240
Agricultural	5294	28.4%	55%	2,560,169,899
Special Value	86	.4%	.46%	21,245,860
	18645	100%	100%	4,657,772,653

Agricultural land-taxable acres 390,405

New Property: For assessment year 2015 an estimated 300 building permits and/or information statements were filed for new property construction/additions in the county.

**Current Assessment Procedures for Real Property**

STAFF

1 Assessor  
1 Deputy Assessor  
3 Fulltime Clerks

## 2 Appraiser Assistants

Assessor prints and checks all reports. Helps with the sales review process for residential, Ag, and commercial properties. Tax 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 2015:**

Property Class	Median	COD	PRD
Residential	97	11.78	102.60

Commercial	92	20.96	104.96
Agricultural Land	75	19.03	106.40

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 & Industrial. Outside review of downtown & Hwy 30 & 81 corridor.  
Pickup work.

**Agricultural**

Review Ag land sales and pickup work. Land review based on 2015 Ag Dept photos

Assessment Actions Planned for Assessment Year 2017:

**Residential**

Sales review of all neighborhoods . Pickup work.

**Commercial**

Sales review of commercial and Industrial. Outside review of all remaining Columbus area commercial not previously done. Pickup work

**Agricultural**

Sales review on land sales and Land review based on 2015 Ag Dept photos, if not finished for 2016. Also review from 2015/16 aerial photos (GIS)

**Assessment Actions Planned for Assessment Year 2018:**

**Residential**

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

**Commercial**

Sale Review of Commercial and Industrial. Pickup work.

**Agricultural**

Pickup work.



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

March 1, 2016

2016

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