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2015 Commission Summary for York County

Residential Real Property - Current

Number of Sales	331	Median	98.50
Total Sales Price	\$33,898,457	Mean	99.29
Total Adj. Sales Price	\$33,898,457	Wgt. Mean	95.95
Total Assessed Value	\$32,526,042	Average Assessed Value of the Base	\$93,162
Avg. Adj. Sales Price	\$102,412	Avg. Assessed Value	\$98,266

Confidence Interval - Current

95% Median C.I	97.67 to 99.27
95% Wgt. Mean C.I	94.61 to 97.30
95% Mean C.I	96.92 to 101.66
% of Value of the Class of all Real Property Value in the	16.05
% of Records Sold in the Study Period	6.20
% of Value Sold in the Study Period	6.53

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	357	100	99.62
2013	336	98	98.28
2012	320	99	98.51
2011	309	98	98

2015 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	38	Median	98.76
Total Sales Price	\$24,888,311	Mean	104.39
Total Adj. Sales Price	\$24,888,311	Wgt. Mean	98.95
Total Assessed Value	\$24,626,888	Average Assessed Value of the Base	\$285,312
Avg. Adj. Sales Price	\$654,956	Avg. Assessed Value	\$648,076

Confidence Interval - Current

95% Median C.I	98.11 to 100.76
95% Wgt. Mean C.I	91.94 to 105.96
95% Mean C.I	97.57 to 111.21
% of Value of the Class of all Real Property Value in the County	8.84
% of Records Sold in the Study Period	3.95
% of Value Sold in the Study Period	8.98

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	37	99	99.40
2013	51	99	98.52
2012	48	98	97.62
2011	52		97

2015 Opinions of the Property Tax Administrator for York 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
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for York County

During 2014, the county completed the following assessment actions for use in the valuation of residential property for 2015:

All residential pick up work has been completed in a timely manner.

The county conducted a thorough sale verification and analysis process. There were no improvements on residential classes or subclasses adjusted for 2015. All of the rural residential sites and the home sites on agricultural parcels were revalued. For 2015, the first acre will be valued at \$24,500, the second acre at \$7,500 and any additional site acres at \$4,000. All rural home sites will be valued the same.

The inspection review and update of the remaining 1/4th of the City of York was completed during 2014 for use in 2015. Included in York were neighborhoods #1, #3, and #4, completing the update of the city of York. The rural residential parcels and residences on agricultural parcels in Townships 11 (geocodes 3293 and 3295) and in Township 12 (geocodes 3225, 3227, 3229, and 3231) were inspected and reviewed. They were inspected and updated in the same manner as the urban residential parcels.

The actions included either off site inspections, or on-site inspections as needed; new photos were taken, quality and condition were reviewed and the records were reviewed for any listing and classification errors or omissions. Prior to the inspection, the county sent questionnaires to all of the owners in the targeted area. The questionnaires asked the owners if the sketches and building characteristics were correct and also asked about interior finish, basement finish and recent remodeling information.

2015 Residential Assessment Survey for York County

1.	Valuation data collection done by:																				
	Assessor																				
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>York, (Including York Sub): -has K-12 schools, a broad range of commercial options and most of the amenities available in a large town. It has a regional draw that provides shopping, dining, social activities, and healthcare facilities. There are employers in the agricultural, manufacturing, processing and the service sectors. The residential market is relatively constant and strong.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Benedict: -has its identity as a bedroom community for York.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Bradshaw: -tends to be a bedroom community for Grand Island.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Henderson: -has long been a tight knit community that has its own market characteristics including strong infrastructure and a school system. It is a standalone community in the county.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Waco: -does not have a public school system any more, but it does have a Lutheran School which is the core of the community.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Villages; (Incl; Arborville, Gresham, Lushton, Poston, & Thayer): These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco): -these rural locations have no infrastructure, schools or community activities. Each location is usually geographically associated with a town, but collectively this valuation group is spread across the county. Collectively, they are the acreages located among the agricultural parcels throughout the county.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	York, (Including York Sub): -has K-12 schools, a broad range of commercial options and most of the amenities available in a large town. It has a regional draw that provides shopping, dining, social activities, and healthcare facilities. There are employers in the agricultural, manufacturing, processing and the service sectors. The residential market is relatively constant and strong.	2	Benedict: -has its identity as a bedroom community for York.	3	Bradshaw: -tends to be a bedroom community for Grand Island.	4	Henderson: -has long been a tight knit community that has its own market characteristics including strong infrastructure and a school system. It is a standalone community in the county.	5	McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community.	6	Waco: -does not have a public school system any more, but it does have a Lutheran School which is the core of the community.	7	Villages; (Incl; Arborville, Gresham, Lushton, Poston, & Thayer): These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.	8	Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes.	9	Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco): -these rural locations have no infrastructure, schools or community activities. Each location is usually geographically associated with a town, but collectively this valuation group is spread across the county. Collectively, they are the acreages located among the agricultural parcels throughout the county.
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	Yes; as well as for other subclasses of some valuation groups																																																						
6.	Describe the methodology used to determine the residential lot values?																																																						
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7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																						
	In the past, the county has utilized a discounted cash flow (DCF) methodology for developments of subdivisions. Those have been completed and there are no current subdivisions under development. Currently subdivisions are smaller and sell out in 1 to 2 years. There have been no individual applications for DCF valuation as provided for in LB 191.																																																						
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	<p>----The depreciation date, lot value date and inspection date for each valuation group reported by the county is for the assessment year; that is the taxing year that the valuations are first used. The costing date reported is the date if the cost tables used in the county's cost system</p> <p>----Whenever the costs in each area are updated, the depreciation tables are also updated. The county typically updates the residential depreciation at the time of the inspection and review process for each valuation group or other subclass. Updates may also be made to a class or subclass when the market indicates the need.</p> <p>----All residential costs have been updated to 2012. These costs will be used for the next inspect and review cycle.</p> <p>----Land values are continuously reviewed, but not often changed. The exception is subdivisions under development where there are sales of land. Otherwise, the land values are scrutinized and affirmed each time the depreciation is updated. The land values are all affirmed or updated at the time of the inspection and review process for each valuation group or other subclass. The city of York, valuation group #7 and the Rural are all inspected, reviewed and updated over multiple years.</p>																																																						

2015 Residential Correlation Section for York County

County Overview

York County is an agriculturally based county with an array of eleven villages and towns. Ten of them range in population from 30 to 991 and exist primarily to support agriculture. York, with a population of 7,766, is the largest town and county seat. It hosts additional nonagricultural employers and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 13,665, with 10,224 or 74.82% living within the villages and towns and 3,441 or 25.18% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth but most have remained stable. The 2015 Abstract Form 45, reports 3,540 residential and 15 recreational parcels, for a class total of 3,555. There are an additional 524 residences located on agricultural parcels.

Description of Analysis:

York County has divided their residential analysis and valuation work into 9 valuation groups. These groups are centered on individual towns, a cluster of 5 villages, lake subdivisions and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of location, population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2015, the median ratio for the 331 qualified residential sales is 99% and is within the acceptable range; the COD at 12.27 is within the acceptable range and the PRD at 103.48 is slightly above the acceptable range. In the analysis of residential sales the impact of small dollar sales needs to be examined. A review of the COD and PRD for the total sample can often lead to the conclusion that the quality of assessment is not good. It is useful to evaluate the COD and PRD of a slightly trimmed sample of the sales to evaluate the quality of assessment of the bulk of the parcels. The section of the statistical report that examines the "Sale Price" ranges offers the opportunity to do so. By reviewing the analysis of the 299 sales with prices greater than \$29,999, the assessment level and quality of about 90 % of the sales is reported. That gives a statistical perspective of the quality of assessment of the majority of the parcels that is not impacted by the volatility if the selling prices of low price property. The median ratio for the trimmed sample is 98 % and only had a fractional change since the median is not a volatile statistic. However, the trimmed COD is 10.18%, the PRD is 101.92. These statistics are within the desired ranges. When the sales of parcels for less than \$30,000 are excluded it demonstrates how the county's predominant residential parcels are valued. It also shows that the more volatile low dollar sales are responsible for a disproportionate impact on the assessment statistics depicting quality of assessment, particularly the COD and the PRD. In this case all of the

2015 Residential Correlation Section for York County

valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

Sales Qualification

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

Equalization and Quality of Assessment

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

Level of Value

The apparent level of value for the residential class is 99%, the quality of the assessment, based on the statistical indicators and the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.

2015 Commercial Assessment Actions for York County

During 2014, the county completed the following assessment actions for use in the valuation of residential property for 2015:

The county conducted a thorough sale verification and analysis process.

All commercial pick up work has been completed in a timely manner.

During 2014 the county hired Stanard Appraisal to inspect review and revalue all commercial parcels for use in 2015. The actions included on-site inspections updating existing records, measurements were affirmed or updated, quality and condition were reviewed, new photos were taken, new sketches were made, and the costing was done still using 2012 cost tables. Interior inspections were done on most parcels, and income and expense data was collected when it was available. All of the commercial parcels will be revalued for 2015.

2015 Commercial Assessment Survey for York County

1.	Valuation data collection done by:	
	Assessor and contractor	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	York; (Including: York Sub; Rural York parcels): York has unique and identifiable market characteristics. There is a high level and broad range of commercial and industrial activity in and around the city of York.
	2	Henderson; (Including any nearby Rural Henderson): Henderson has unique and identifiable market characteristics. There is a high level of community loyalty supporting the commercial business activity in and around the city of Henderson. There is some service and minor fabricating commercial activity as well.
	3	Villages; (Including Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; Waco; and any nearby rural will associate with the villages): This valuation group is made up of numerous assessor locations that have no strong characteristics related to a commercial market. Sales in these locations tend to be random and based on the economic situation of the individual buyer and seller rather than the community.
	4	Interstate: This location is adjacent to the interstate exits and tends to be made up of commercial sales and service uses that are common to high traffic areas of travelers passing through. The location at York is highly visible, well known and very active destination for travelers.
	5	Rural Commercial and Industrial: This group includes a variety of locations outside the city limits and scattered throughout the county.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost and sales Comparison	
3a.	Describe the process used to determine the value of unique commercial properties.	
	York County has a variety of unique and single use commercial properties. There is an ethanol plant and some seed corn processing facilities that the county has valued by an independent appraiser who is experienced in those property types. Another unique property mentioned was the golf course. The assessor indicated that her practice is to gather all cost data and any available sale data and meet with the owner to see if there was a value that both parties could agree to, based on the available information. The assessor indicated that this is the usual process in the case of other unique property.	
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?	
	The county develops its own depreciation tables using local market analysis.	
5.	Are individual depreciation tables developed for each valuation grouping?	

	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.																																		
6.	Describe the methodology used to determine the commercial lot values.																																		
	Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels. Commercial and residential land tends to be more interchangeable in the smaller communities, and the values and trends tend to be similar.																																		
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2015 Commercial Correlation Section for York County

County Overview

York County is an agriculturally based county with an array of nine municipalities; eight villages and towns, and the city of York. Most of the commercial properties in the smaller towns either directly service or support agriculture or the people involved in agriculture. York, the county seat, is the predominant location for much of the commercial and industrial property. There are a number of manufacturing plants as well as a diverse retail and business community offering a wide range of employment outside the agricultural sector in York. The Department's "2014 County and Municipal Valuations by Property Type" reports that 78% of the commercial valuation is reported in York, 12% is in the 8 smaller towns and about 10% is in the non-municipal areas. York has about 14%, Waco has less than 2% of the industrial valuation, and the remaining 84% is in the non-municipal areas of the county. In all, the commercial values are stable to increasing in York and generally stable in other parts of the county. During the past few years there have been no economic events that have significantly impacted the value of commercial property. The 2015 Abstract Form 45, reports 5,315 commercial and 28 industrial parcels, for a class total of 5,343.

Description of Analysis

York County has divided their commercial analysis and valuation work into four valuation groups. These groups are defined by the individual towns of Henderson and York, the interstate corridors and the villages and rural commercial parcels. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 38 qualified sales; the median ratio is 99%; the COD is 10.60; and the PRD is 105.50. Of the 38 qualified sales, 28 are in York, 5 are in or around Henderson and 5 others are spread among the other villages and rural parts of the county; none had more than 2 sales. When the 18 different occupancy codes are reviewed, there are 5 sales in code 353 (retail store); 5 sales in code 406 (storage warehouse); 5 sales in code 352 (multi-family); 4 sales in code 343 (motel); 3 sales in code 528 (service repair garage); 2 sales in code 344 (office building); 2 sales in code 350 (restaurant); 2 sales in code 391 (material storage building); and the remaining 10 codes have only 1 sales each. The 18 occupancy codes still leave some property types with no direct representation, but the ones present are believed to cover or be closely related to most uses. The overall assessment practices that relate to the commercial property are consistent and considered to be good. In short, just over 4% of the commercial parcels were qualified sales. While the representation of the entire class is not ideal, it is broad enough that there are sufficient sales to represent or measure the overall class but not any subclass of the commercial property.

2015 Commercial Correlation Section for York County

Sales Qualification

The Department's has reviewed the county's sale verification process and finds that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

Equalization and Quality of Assessment

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

York County revalued all of the commercial property during 2012 for use in 2013. Due to the recent revaluation of all of the county's commercial property, the Department tends to rely on the assessment actions of the county to judge the equalization and quality of assessment for this class. There is nothing available to dispute that the median ratio of 99% is not the best indicator of the level of value. At the conclusion of a reappraisal, the county should have taken all of the variables into consideration that the assessment statistics cannot.

Level of Value

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

2015 Agricultural Assessment Actions for York County

During 2014, the county completed the following assessment actions for use in the valuation of improvements on agricultural property for 2015:

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

The county conducted a thorough sale verification and analysis process. As a result, all agricultural land values were updated for 2015.

The agricultural residential parcels and all farm buildings in Townships 11 (geocodes 3293 and 3295) and in Township 12 (geocodes 3225, 3227, 3229, and 3231) were inspected and reviewed. The residences on agricultural parcels were inspected and updated in the same manner as the urban residential parcels.

The actions included either off site inspections, or on-site inspections as needed; new photos were taken quality and condition was reviewed, and the records were reviewed for listing and classification errors or omissions. Prior to the inspection, the county sent questionnaires to all of the owners in the targeted area. The questionnaires asked the owners if the sketches and building characteristics were correct and also asked about interior finish, basement finish and recent remodeling information.

2015 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:							
	Assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>Market Area 2 is now the only market area in York County. The county has indicated that the farming practices have always been fairly similar with irrigated row crops being by far the dominant use. The county had monitored the sales for several years and has noted the value differences that were once measurable in different regions of the county have disappeared with the strong upward trend in agricultural land. This is particularly true of irrigated agricultural land which makes up nearly 82% of the ag acres.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	Market Area 2 is now the only market area in York County. The county has indicated that the farming practices have always been fairly similar with irrigated row crops being by far the dominant use. The county had monitored the sales for several years and has noted the value differences that were once measurable in different regions of the county have disappeared with the strong upward trend in agricultural land. This is particularly true of irrigated agricultural land which makes up nearly 82% of the ag acres.	2014	
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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 the most recent working year prior to the upcoming Tax Year, since the review is ongoing.</p>							
3.	Describe the process used to determine and monitor market areas.							
	<p>Topography, water availability, the market activity and the general farming practices are the key characteristics for determining market areas. The county continuously verifies sales and monitors the value trends from the market. In addition to the process above, the size of typical farms, broken fields, tree lines and draws, flat or rough topography and water availability are the main characteristics that define market areas. While the county still studies these characteristics, the value difference once attributed to them is no longer discernible.</p>							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	<p>Predominant use is used to define agricultural land. York County is predominantly row crop and mostly irrigated. The characteristics used to determine predominant use include; whether the land is actively tilled, and often the presence or absence of fences indicates the use. There is a very limited amount of recreational land in York County and it is identified mostly by the lack of an agricultural use.</p>							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	<p>Yes; The first (home site) acre is the same. In York County, the first acre for home sites on predominantly agricultural parcels and on predominantly residential parcels is valued at \$24,500. The second acre is valued at \$7,500. The additional acres attached to a rural residential and a farm home site are all valued at \$4,000. These values are assigned countywide and there are no locational differences.</p>							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							

	The sales activity is verified and analyzed to help determine agricultural land values. In the past there was a very limited amount around the City of York and on the corridor to the interstate. Currently, agricultural land values have risen to the point where the difference due to an alternate use is not identifiable in the market. So the few parcels that have had special valuation, are now valued the same as the agricultural parcels.
7.	Have special valuation applications been filed in the county? If so, answer the following:
	Yes:
7a.	What process was used to determine if non-agricultural influences exist?
	The county annually verifies and analyzes all agricultural sales. They do this to establish land values each year but also to see if there are differing value trends that would indicate that land values are driven by influences from outside the typical agricultural land market.
7b.	Describe the non-agricultural influences present within the county.
	The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in the county.
7c.	How many parcels in the county are receiving special value?
	For 2015, there are 8 applications on file. The parcels with applications will be valued the same as the surrounding agricultural land, since no difference in value is now being seen in the market.
7d.	Where is the influenced area located within the county?
	There are no influenced areas in the county.
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	Beyond the sales review described in 7a; there is no model or approach developed or needed.

York County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	2	7,300	7,100	6,940	6,940	6,380	n/a	6,200	6,200	7,036
Butler	1	6,299	5,500	5,296	5,156	5,147	5,094	4,284	4,158	5,588
Clay	1	6,700	6,700	6,500	6,500	6,350	n/a	6,200	6,200	6,601
Fillmore	1	6,400	6,300	6,200	6,100	5,800	n/a	5,400	5,250	6,174
Hamilton	1	7,300	7,300	7,200	7,200	7,100	7,100	7,000	7,000	7,252
Polk	1	7,303	6,607	6,173	5,777	5,352	5,233	5,061	4,471	6,661
Saline	3	7,140	7,143	7,037	6,893	6,096	5,150	5,042	4,850	6,792
Seward	1	6,400	6,300	6,150	6,009	5,750	n/a	4,800	4,291	5,984

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	2	5,376	5,376	4,900	4,900	4,700	n/a	4,600	4,600	5,098
Butler	1	6,000	5,000	4,899	4,788	4,299	3,999	3,100	3,000	4,503
Clay	1	3,575	3,425	3,300	3,200	3,100	n/a	3,000	3,000	3,337
Fillmore	1	3,855	3,815	3,715	3,665	3,514	n/a	3,223	3,155	3,705
Hamilton	1	5,000	5,000	4,800	4,800	4,700	4,700	4,600	4,600	4,883
Polk	1	4,697	4,447	3,370	3,370	3,070	2,990	2,890	2,890	4,100
Saline	3	4,693	4,687	4,224	4,141	4,045	3,525	3,514	3,350	4,262
Seward	1	5,800	5,700	5,200	5,200	5,200	3,800	3,749	2,950	5,125

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	2	2,118	2,043	1,804	1,801	1,680	n/a	1,560	1,560	1,669
Butler	1	2,765	2,888	2,823	2,482	2,624	2,471	2,288	1,655	2,094
Clay	1	1,500	1,500	1,500	1,500	1,425	n/a	1,425	1,425	1,447
Fillmore	1	1,460	1,441	1,380	1,320	1,326	n/a	1,200	1,200	1,288
Hamilton	1	2,300	2,300	2,200	2,200	2,100	2,100	2,000	2,000	2,080
Polk	1	1,357	1,438	1,544	1,565	1,518	1,568	1,446	1,343	1,460
Saline	3	1,467	1,864	1,408	1,858	1,805	1,516	1,576	1,019	1,444
Seward	1	1,982	2,127	1,879	1,825	1,777	2,550	1,287	1,521	1,583

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

March 5, 2015

Data used to determine special value for York County Nebraska.

York County currently has three areas where special value applications have been filed. One area is along the highway 81 corridor from the interstate to the City proper. This area is still being farmed however could sell for commercial development. There is very little commercial development in York County at the current time. The 2nd area is between the city limits west to the bi-pass. This area is also farmed but could have more commercial benefit than residential. The other area was along the east side of York on Maine Ave. which has now been annexed and being developed for residential. .

There have been no sales in the first two areas in the last several years; however the third has now been developed into residential.

There have been no new applications for special use at this time.

The areas involved are all typical of market area #2 which is all of York County, as they are all irrigated with row crops.

In the last three years sales have gone from 4,500 to 14,500 an acre for irrigated land. Dry land is selling for as high as \$9,000. With these sales I value that land within the special areas, the same as if they were anywhere else in Market Area 2.

Respectfully submitted
Ann Charlton
York County Assessor

2015 Agricultural Correlation Section for York County

County Overview

York County is an agriculturally based county with an array of villages and towns that exist primarily to support agriculture. The prevalent crops are row crops with corn, soybeans, and some grain sorghum. The county land use is approximately 84% irrigated land, 9% dry land, 6% grass land and 1% other uses. York County is bordered on the north by Polk County, on the south by Fillmore County, on the east by Seward County, and on the west by Hamilton County. The agricultural land is valued using only one market area. The characteristics of the Market Area are more fully described in the Agricultural Assessment Survey. The 2015 Abstract Form 45, reports 3,724 parcels of agricultural land. There are also 975 sets of farm site improvements located on agricultural parcels.

Description of Analysis

There was a total sample of 49 qualified sales; 42 York County sales supplemented with 7 additional qualified sales used to determine the level of value of agricultural land in the county. The sample after supplementation was deemed adequate, proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area, 6 sales within six miles of the subject county,

41 of the 49 sales were 80% MLU irrigated, so there was literally nothing to use to analyze the dry or grass values. The county relied to some extent on the values established for dry and grass acres on the values set in other adjacent counties as well as their own data and knowledge of the county. In this study, the 80% Majority Land Use Tables demonstrate that the irrigated values for the county and for Area 1 are within the range. Sales with predominantly dry and grass acres are too scarce to produce an independent measurement. The county has made substantial changes to all of the values based on their analysis.

The calculated median ratio is 73%; the COD is 21.19 and the PRD is 107.70. Given the high appreciation in land value during the three years of this analysis, little weight is given to the COD and PRD. The 2015 abstract reports; overall agricultural land increased by 14.60%; irrigated land increased by over 14%, dry land increased by over 15%, and grass land increased by nearly 14%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

Sales Qualification

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

2015 Agricultural Correlation Section for York County

Equalization and Quality of Assessment

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

Level of Value

For 2015, the apparent level of value of agricultural land is 73% and the quality of the assessment process is acceptable. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

93 York
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 331
Total Sales Price : 33,898,457
Total Adj. Sales Price : 33,898,457
Total Assessed Value : 32,526,042
Avg. Adj. Sales Price : 102,412
Avg. Assessed Value : 98,266

MEDIAN : 99
WGT. MEAN : 96
MEAN : 99
COD : 12.27
PRD : 103.48

COV : 22.20
STD : 22.04
Avg. Abs. Dev : 12.09
MAX Sales Ratio : 246.94
MIN Sales Ratio : 43.93

95% Median C.I. : 97.67 to 99.27
95% Wgt. Mean C.I. : 94.61 to 97.30
95% Mean C.I. : 96.92 to 101.66

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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>Qrtrs</u>												
01-OCT-12 To 31-DEC-12	55	99.61	98.72	96.96	04.41	101.82	76.95	123.50	98.37 to 100.04	103,737	100,581	
01-JAN-13 To 31-MAR-13	28	99.78	103.32	99.57	14.96	103.77	45.52	189.88	97.21 to 102.99	99,488	99,065	
01-APR-13 To 30-JUN-13	45	99.46	103.02	98.36	10.02	104.74	75.79	230.29	97.80 to 103.35	96,148	94,568	
01-JUL-13 To 30-SEP-13	55	98.63	101.95	97.49	11.09	104.57	74.13	246.94	96.34 to 101.24	104,738	102,106	
01-OCT-13 To 31-DEC-13	30	98.90	98.04	98.26	09.10	99.78	63.69	130.43	95.84 to 102.03	113,599	111,621	
01-JAN-14 To 31-MAR-14	21	89.30	97.63	92.59	18.24	105.44	68.92	229.33	80.54 to 99.56	115,887	107,298	
01-APR-14 To 30-JUN-14	52	94.28	96.55	92.39	18.85	104.50	43.93	191.69	90.16 to 98.75	105,487	97,459	
01-JUL-14 To 30-SEP-14	45	93.04	95.23	92.14	15.36	103.35	65.83	165.09	86.00 to 98.50	88,736	81,759	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	183	99.54	101.45	97.84	09.40	103.69	45.52	246.94	98.54 to 100.01	101,521	99,329	
01-OCT-13 To 30-SEP-14	148	95.19	96.61	93.66	15.79	103.15	43.93	229.33	92.10 to 97.67	103,514	96,952	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	158	99.33	101.75	98.24	11.09	103.57	45.52	246.94	98.24 to 100.23	103,044	101,227	
<u>ALL</u>	331	98.50	99.29	95.95	12.27	103.48	43.93	246.94	97.67 to 99.27	102,412	98,266	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	246	98.36	99.68	96.16	11.35	103.66	43.93	230.29	97.59 to 99.33	105,104	101,071	
02	3	113.16	108.78	108.87	04.54	99.92	98.88	114.29	N/A	70,967	77,262	
03	9	101.20	99.72	96.82	13.84	103.00	60.50	147.30	77.58 to 108.99	66,589	64,472	
04	26	97.87	104.92	96.61	20.96	108.60	72.69	246.94	84.72 to 106.17	89,442	86,414	
05	11	95.84	95.25	93.58	10.02	101.78	75.61	114.34	83.95 to 105.75	88,227	82,561	
06	11	94.10	91.68	87.67	17.22	104.57	58.75	123.19	69.48 to 110.31	78,955	69,219	
07	9	78.70	85.31	85.30	20.52	100.01	58.64	139.19	65.83 to 100.01	59,667	50,894	
08	3	100.14	100.56	100.57	00.71	99.99	99.71	101.84	N/A	200,253	201,390	
09	13	99.16	97.36	97.07	04.72	100.30	80.27	108.76	96.34 to 100.82	148,338	143,989	
<u>ALL</u>	331	98.50	99.29	95.95	12.27	103.48	43.93	246.94	97.67 to 99.27	102,412	98,266	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	327	98.37	99.25	95.97	12.24	103.42	43.93	246.94	97.66 to 99.26	103,165	99,011	
06												
07	4	109.35	101.82	91.49	09.61	111.29	74.25	114.34	N/A	40,875	37,398	
<u>ALL</u>	331	98.50	99.29	95.95	12.27	103.48	43.93	246.94	97.67 to 99.27	102,412	98,266	

93 York
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	147.30	147.30	147.30	00.00	100.00	147.30	147.30	N/A	2,300	3,388	
Less Than 15,000	10	115.89	117.41	121.26	33.45	96.83	58.64	230.29	60.50 to 149.53	9,280	11,253	
Less Than 30,000	32	103.63	116.32	114.36	29.94	101.71	58.64	246.94	94.16 to 117.43	18,848	21,556	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	330	98.44	99.14	95.95	12.16	103.32	43.93	246.94	97.66 to 99.27	102,716	98,553	
Greater Than 14,999	321	98.37	98.72	95.88	11.34	102.96	43.93	246.94	97.66 to 99.26	105,314	100,977	
Greater Than 29,999	299	98.30	97.46	95.62	10.18	101.92	43.93	191.69	97.66 to 99.14	111,356	106,476	
<u>Incremental Ranges</u>												
0 TO 4,999	1	147.30	147.30	147.30	00.00	100.00	147.30	147.30	N/A	2,300	3,388	
5,000 TO 14,999	9	114.34	114.09	120.60	34.46	94.60	58.64	230.29	60.50 to 149.53	10,056	12,127	
15,000 TO 29,999	22	101.42	115.83	113.11	26.01	102.40	63.69	246.94	94.16 to 114.03	23,198	26,239	
30,000 TO 59,999	64	105.44	108.64	106.85	15.47	101.68	54.97	191.69	100.55 to 108.60	45,402	48,513	
60,000 TO 99,999	76	97.46	94.08	94.30	10.31	99.77	43.93	140.04	94.34 to 99.10	77,498	73,078	
100,000 TO 149,999	96	97.92	94.69	94.72	07.49	99.97	68.01	121.98	96.19 to 99.14	123,814	117,280	
150,000 TO 249,999	56	98.19	94.28	94.26	06.14	100.02	68.92	105.17	96.83 to 99.27	188,134	177,332	
250,000 TO 499,999	7	94.53	95.49	95.66	07.97	99.82	80.27	108.76	80.27 to 108.76	296,871	283,995	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	331	98.50	99.29	95.95	12.27	103.48	43.93	246.94	97.67 to 99.27	102,412	98,266	

93 York
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 38
Total Sales Price : 24,888,311
Total Adj. Sales Price : 24,888,311
Total Assessed Value : 24,626,888
Avg. Adj. Sales Price : 654,956
Avg. Assessed Value : 648,076

MEDIAN : 99
WGT. MEAN : 99
MEAN : 104
COD : 10.60
PRD : 105.50

COV : 20.55
STD : 21.45
Avg. Abs. Dev : 10.47
MAX Sales Ratio : 202.07
MIN Sales Ratio : 75.00

95% Median C.I. : 98.11 to 100.76
95% Wgt. Mean C.I. : 91.94 to 105.96
95% Mean C.I. : 97.57 to 111.21

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	2	99.75	99.75	99.70	01.01	100.05	98.74	100.76	N/A	147,500	147,053
01-JAN-12 To 31-MAR-12	2	105.48	105.48	102.73	05.63	102.68	99.54	111.42	N/A	871,765	895,577
01-APR-12 To 30-JUN-12	5	98.11	121.99	100.15	25.83	121.81	95.52	202.07	N/A	279,580	279,987
01-JUL-12 To 30-SEP-12	2	104.09	104.09	101.05	05.58	103.01	98.28	109.90	N/A	63,000	63,660
01-OCT-12 To 31-DEC-12	2	90.14	90.14	88.26	04.36	102.13	86.21	94.07	N/A	220,000	194,179
01-JAN-13 To 31-MAR-13	2	99.34	99.34	99.55	00.58	99.79	98.76	99.92	N/A	147,500	146,836
01-APR-13 To 30-JUN-13	2	127.65	127.65	130.39	23.13	97.90	98.13	157.17	N/A	91,500	119,306
01-JUL-13 To 30-SEP-13	4	101.23	100.93	100.40	01.70	100.53	97.82	103.46	N/A	83,125	83,459
01-OCT-13 To 31-DEC-13	3	98.72	98.07	103.04	03.74	95.18	92.20	103.28	N/A	3,297,427	3,397,749
01-JAN-14 To 31-MAR-14	4	92.69	92.23	89.46	05.99	103.10	85.35	98.18	N/A	216,475	193,668
01-APR-14 To 30-JUN-14	5	95.17	94.16	90.51	08.84	104.03	75.00	109.50	N/A	1,661,300	1,503,606
01-JUL-14 To 30-SEP-14	5	110.09	113.23	126.05	10.99	89.83	98.76	139.35	N/A	202,140	254,789
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	11	99.54	111.69	101.41	14.03	110.14	95.52	202.07	97.05 to 117.18	323,857	328,410
01-OCT-12 To 30-SEP-13	10	99.34	103.80	100.32	08.86	103.47	86.21	157.17	94.07 to 103.46	125,050	125,448
01-OCT-13 To 30-SEP-14	17	98.72	100.01	98.43	09.25	101.61	75.00	139.35	91.79 to 109.50	1,180,905	1,162,347
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	11	98.28	109.94	99.98	15.65	109.96	86.21	202.07	94.07 to 117.18	337,039	336,979
01-JAN-13 To 31-DEC-13	11	99.92	104.72	103.33	07.35	101.35	92.20	157.17	97.82 to 103.46	972,980	1,005,397
<u>ALL</u>	38	98.76	104.39	98.95	10.60	105.50	75.00	202.07	98.11 to 100.76	654,956	648,076

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	28	98.90	102.71	99.01	08.94	103.74	75.00	157.17	98.13 to 103.28	847,461	839,096
02	5	100.76	122.91	103.96	25.45	118.23	94.07	202.07	N/A	104,000	108,123
03	5	97.05	95.23	92.52	03.37	102.93	86.21	99.92	N/A	127,880	118,318
<u>ALL</u>	38	98.76	104.39	98.95	10.60	105.50	75.00	202.07	98.11 to 100.76	654,956	648,076

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	110.46	107.47	108.19	06.18	99.33	91.79	117.18	N/A	237,133	256,566
03	34	98.75	104.02	98.58	10.39	105.52	75.00	202.07	97.82 to 100.60	704,111	694,136
04											
<u>ALL</u>	38	98.76	104.39	98.95	10.60	105.50	75.00	202.07	98.11 to 100.76	654,956	648,076

93 York
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 38
Total Sales Price : 24,888,311
Total Adj. Sales Price : 24,888,311
Total Assessed Value : 24,626,888
Avg. Adj. Sales Price : 654,956
Avg. Assessed Value : 648,076

MEDIAN : 99
WGT. MEAN : 99
MEAN : 104
COD : 10.60
PRD : 105.50

COV : 20.55
STD : 21.45
Avg. Abs. Dev : 10.47
MAX Sales Ratio : 202.07
MIN Sales Ratio : 75.00

95% Median C.I. : 98.11 to 100.76
95% Wgt. Mean C.I. : 91.94 to 105.96
95% Mean C.I. : 97.57 to 111.21

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	1,900	1,844
Less Than 15,000	2	96.11	96.11	95.42	00.98	100.72	95.17	97.05	N/A	7,200	6,870
Less Than 30,000	4	99.45	124.04	140.55	28.08	88.25	95.17	202.07	N/A	12,350	17,358
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	37	98.76	104.58	98.95	10.83	105.69	75.00	202.07	98.13 to 100.76	672,606	665,542
Greater Than 14,999	36	98.90	104.85	98.95	11.02	105.96	75.00	202.07	98.13 to 101.85	690,942	683,699
Greater Than 29,999	34	98.76	102.07	98.87	08.52	103.24	75.00	157.17	98.11 to 100.76	730,556	722,278
<u>Incremental Ranges</u>											
0 TO 4,999	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	1,900	1,844
5,000 TO 14,999	1	95.17	95.17	95.17	00.00	100.00	95.17	95.17	N/A	12,500	11,896
15,000 TO 29,999	2	151.96	151.96	159.12	32.98	95.50	101.85	202.07	N/A	17,500	27,846
30,000 TO 59,999	4	110.00	109.08	108.31	04.95	100.71	97.38	118.93	N/A	46,750	50,637
60,000 TO 99,999	4	98.52	99.66	99.40	01.47	100.26	98.13	103.46	N/A	85,375	84,863
100,000 TO 149,999	7	98.76	107.18	105.97	12.06	101.14	92.20	157.17	92.20 to 157.17	114,571	121,413
150,000 TO 249,999	10	98.73	99.03	98.83	04.12	100.20	88.00	117.18	91.79 to 100.60	181,300	179,178
250,000 TO 499,999	3	86.21	94.33	95.53	10.08	98.74	85.35	111.42	N/A	409,143	390,855
500,000 TO 999,999	1	139.35	139.35	139.35	00.00	100.00	139.35	139.35	N/A	640,700	892,789
1,000,000 +	5	99.36	94.54	97.38	06.50	97.08	75.00	103.28	N/A	3,965,456	3,861,687
<u>ALL</u>	38	98.76	104.39	98.95	10.60	105.50	75.00	202.07	98.11 to 100.76	654,956	648,076

**93 York
COMMERCIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

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 Avg. Adj. Sales Price : 654,956
 Avg. Assessed Value : 648,076

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 104
 COD : 10.60
 PRD : 105.50

COV : 20.55
 STD : 21.45
 Avg. Abs. Dev : 10.47
 MAX Sales Ratio : 202.07
 MIN Sales Ratio : 75.00

95% Median C.I. : 98.11 to 100.76
 95% Wgt. Mean C.I. : 91.94 to 105.96
 95% Mean C.I. : 97.57 to 111.21

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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
300	1	98.72	98.72	98.72	00.00	100.00	98.72	98.72	N/A	200,000	197,445
326	1	98.28	98.28	98.28	00.00	100.00	98.28	98.28	N/A	96,000	94,348
340	1	94.07	94.07	94.07	00.00	100.00	94.07	94.07	N/A	115,000	108,175
341	1	98.13	98.13	98.13	00.00	100.00	98.13	98.13	N/A	83,000	81,445
343	4	97.44	102.31	94.03	17.50	108.81	75.00	139.35	N/A	2,407,675	2,264,043
344	2	97.60	97.60	97.66	00.23	99.94	97.38	97.82	N/A	78,500	76,662
349	1	88.00	88.00	88.00	00.00	100.00	88.00	88.00	N/A	190,000	167,199
350	2	150.13	150.13	108.31	34.60	138.61	98.18	202.07	N/A	102,500	111,020
352	5	109.50	105.89	103.23	06.80	102.58	91.79	117.18	N/A	444,706	459,075
353	5	103.46	113.64	112.66	13.48	100.87	98.74	157.17	N/A	97,500	109,847
384	1	101.85	101.85	101.85	00.00	100.00	101.85	101.85	N/A	15,000	15,278
391	2	109.43	109.43	103.42	08.69	105.81	99.92	118.93	N/A	122,500	126,684
406	5	98.11	98.84	103.12	02.37	95.85	95.17	103.28	N/A	1,985,336	2,047,358
471	1	100.76	100.76	100.76	00.00	100.00	100.76	100.76	N/A	140,000	141,062
499	1	109.90	109.90	109.90	00.00	100.00	109.90	109.90	N/A	30,000	32,971
528	3	98.76	96.66	96.66	02.31	100.00	92.20	99.03	N/A	128,333	124,046
531	1	85.35	85.35	85.35	00.00	100.00	85.35	85.35	N/A	433,900	370,340
554	1	86.21	86.21	86.21	00.00	100.00	86.21	86.21	N/A	325,000	280,183
<u> ALL </u>	38	98.76	104.39	98.95	10.60	105.50	75.00	202.07	98.11 to 100.76	654,956	648,076

93 York

AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 49
 Total Sales Price : 44,496,503
 Total Adj. Sales Price : 44,496,503
 Total Assessed Value : 31,593,077
 Avg. Adj. Sales Price : 908,092
 Avg. Assessed Value : 644,757

MEDIAN : 73
 WGT. MEAN : 71
 MEAN : 76
 COD : 21.19
 PRD : 107.70

COV : 29.08
 STD : 22.24
 Avg. Abs. Dev : 15.52
 MAX Sales Ratio : 164.24
 MIN Sales Ratio : 44.60

95% Median C.I. : 67.50 to 80.28
 95% Wgt. Mean C.I. : 66.11 to 75.89
 95% Mean C.I. : 70.24 to 82.70

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	4	79.27	82.33	77.44	11.66	106.31	67.50	103.28	N/A	1,020,088	789,910
01-JAN-12 To 31-MAR-12	7	73.85	71.40	71.81	07.01	99.43	60.83	79.76	60.83 to 79.76	839,200	602,609
01-APR-12 To 30-JUN-12	3	80.28	105.45	79.88	38.38	132.01	71.82	164.24	N/A	768,912	614,221
01-JUL-12 To 30-SEP-12	1	64.36	64.36	64.36	00.00	100.00	64.36	64.36	N/A	1,680,000	1,081,205
01-OCT-12 To 31-DEC-12	12	72.68	73.96	70.68	16.10	104.64	52.02	92.30	57.66 to 88.48	1,066,748	753,931
01-JAN-13 To 31-MAR-13	2	83.44	83.44	72.56	33.35	114.99	55.61	111.27	N/A	695,286	504,509
01-APR-13 To 30-JUN-13	3	47.79	48.80	50.81	06.57	96.04	44.60	54.01	N/A	1,116,833	567,430
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	9	65.11	73.41	67.46	28.66	108.82	50.91	133.07	52.90 to 96.51	968,392	653,319
01-JAN-14 To 31-MAR-14	5	80.88	89.28	92.35	15.42	96.68	70.73	113.52	N/A	529,800	489,259
01-APR-14 To 30-JUN-14	3	80.52	76.48	73.20	10.82	104.48	61.39	87.52	N/A	549,479	402,221
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	15	74.01	80.65	73.89	17.21	109.15	60.83	164.24	67.50 to 79.85	929,432	686,785
01-OCT-12 To 30-SEP-13	17	69.67	70.64	67.03	22.26	105.39	44.60	111.27	54.01 to 88.48	1,031,885	691,675
01-OCT-13 To 30-SEP-14	17	80.52	78.62	73.26	21.24	107.32	50.91	133.07	55.07 to 96.51	765,469	560,755
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	23	73.23	76.87	71.44	16.96	107.60	52.02	164.24	66.01 to 80.28	985,309	703,883
01-JAN-13 To 31-DEC-13	14	55.34	69.57	63.84	32.72	108.98	44.60	133.07	50.91 to 96.51	961,186	613,655
<u>ALL</u>	49	73.23	76.47	71.00	21.19	107.70	44.60	164.24	67.50 to 80.28	908,092	644,757

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	49	73.23	76.47	71.00	21.19	107.70	44.60	164.24	67.50 to 80.28	908,092	644,757
<u>ALL</u>	49	73.23	76.47	71.00	21.19	107.70	44.60	164.24	67.50 to 80.28	908,092	644,757

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Irrigated</u>											
County	36	71.73	72.49	69.62	16.58	104.12	47.79	133.07	64.36 to 78.69	994,803	692,537
2	36	71.73	72.49	69.62	16.58	104.12	47.79	133.07	64.36 to 78.69	994,803	692,537
<u>Dry</u>											
County	2	98.46	98.46	98.20	01.98	100.26	96.51	100.41	N/A	519,150	509,803
2	2	98.46	98.46	98.20	01.98	100.26	96.51	100.41	N/A	519,150	509,803
<u>ALL</u>	49	73.23	76.47	71.00	21.19	107.70	44.60	164.24	67.50 to 80.28	908,092	644,757

93 York
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

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 COD : 21.19
 PRD : 107.70

COV : 29.08
 STD : 22.24
 Avg. Abs. Dev : 15.52
 MAX Sales Ratio : 164.24
 MIN Sales Ratio : 44.60

95% Median C.I. : 67.50 to 80.28
 95% Wgt. Mean C.I. : 66.11 to 75.89
 95% Mean C.I. : 70.24 to 82.70

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	41	71.82	73.27	69.86	17.86	104.88	47.79	133.07	64.36 to 79.76	989,289	691,089
2	41	71.82	73.27	69.86	17.86	104.88	47.79	133.07	64.36 to 79.76	989,289	691,089
_____Dry_____											
County	3	100.41	102.73	101.99	04.90	100.73	96.51	111.27	N/A	487,267	496,947
2	3	100.41	102.73	101.99	04.90	100.73	96.51	111.27	N/A	487,267	496,947
_____ALL_____	49	73.23	76.47	71.00	21.19	107.70	44.60	164.24	67.50 to 80.28	908,092	644,757

Total Real Property Sum Lines 17, 25, & 30	Records : 10,028	Value : 3,101,370,416	Growth 13,568,227	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	519	6,949,848	115	2,850,548	79	1,879,936	713	11,680,332	
02. Res Improve Land	3,875	39,544,978	248	11,231,847	436	18,112,597	4,559	68,889,422	
03. Res Improvements	3,880	315,066,155	252	41,518,605	470	59,401,303	4,602	415,986,063	
04. Res Total	4,399	361,560,981	367	55,601,000	549	79,393,836	5,315	496,555,817	5,001,842
% of Res Total	82.77	72.81	6.90	11.20	10.33	15.99	53.00	16.01	36.86
05. Com UnImp Land	172	8,068,616	22	486,013	5	91,465	199	8,646,094	
06. Com Improve Land	664	21,862,195	34	2,378,585	28	2,993,480	726	27,234,260	
07. Com Improvements	679	141,889,999	34	5,791,070	32	6,127,318	745	153,808,387	
08. Com Total	851	171,820,810	56	8,655,668	37	9,212,263	944	189,688,741	5,040,204
% of Com Total	90.15	90.58	5.93	4.56	3.92	4.86	9.41	6.12	37.15
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	10	1,168,386	3	2,007,100	3	1,402,860	16	4,578,346	
11. Ind Improvements	10	12,105,413	4	41,044,839	3	26,767,605	17	79,917,857	
12. Ind Total	10	13,273,799	4	43,051,939	3	28,170,465	17	84,496,203	0
% of Ind Total	58.82	15.71	23.53	50.95	17.65	33.34	0.17	2.72	0.00
13. Rec UnImp Land	1	59,200	1	4,650	12	351,573	14	415,423	
14. Rec Improve Land	0	0	2	2,684	6	215,765	8	218,449	
15. Rec Improvements	0	0	2	33,863	12	540,751	14	574,614	
16. Rec Total	1	59,200	3	41,197	24	1,108,089	28	1,208,486	0
% of Rec Total	3.57	4.90	10.71	3.41	85.71	91.69	0.28	0.04	0.00
Res & Rec Total	4,400	361,620,181	370	55,642,197	573	80,501,925	5,343	497,764,303	5,001,842
% of Res & Rec Total	82.35	72.65	6.92	11.18	10.72	16.17	53.28	16.05	36.86
Com & Ind Total	861	185,094,609	60	51,707,607	40	37,382,728	961	274,184,944	5,040,204
% of Com & Ind Total	89.59	67.51	6.24	18.86	4.16	13.63	9.58	8.84	37.15
17. Taxable Total	5,261	546,714,790	430	107,349,804	613	117,884,653	6,304	771,949,247	10,042,046
% of Taxable Total	83.45	70.82	6.82	13.91	9.72	15.27	62.86	24.89	74.01

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	2	24,640	268,002	0	0	0
19. Commercial	40	2,090,760	18,094,860	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	2	24,640	268,002
19. Commercial	0	0	0	40	2,090,760	18,094,860
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				42	2,115,400	18,362,862

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	410	53	78	541

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	702,227	417	224,510,452	2,242	1,330,309,796	2,664	1,555,522,475
28. Ag-Improved Land	1	134,705	151	88,114,324	886	593,117,802	1,038	681,366,831
29. Ag Improvements	1	2,725	153	15,582,832	906	76,946,306	1,060	92,531,863
30. Ag Total							3,724	2,329,421,169

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	97	100.39	2,459,555	
33. HomeSite Improvements	0	0.00	0	91	95.41	9,417,812	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.40	1,600	33	57.02	417,230	
36. FarmSite Improv Land	1	0.55	2,200	134	357.38	2,589,077	
37. FarmSite Improvements	1	0.00	2,725	144	0.00	6,165,020	
38. FarmSite Total							
39. Road & Ditches	0	4.79	0	0	985.56	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	5.72	140,140	7	5.72	140,140	
32. HomeSite Improv Land	516	524.83	12,841,335	613	625.22	15,300,890	
33. HomeSite Improvements	508	505.73	45,400,805	599	601.14	54,818,617	3,526,181
34. HomeSite Total				606	630.94	70,259,647	
35. FarmSite UnImp Land	134	189.12	1,162,208	168	246.54	1,581,038	
36. FarmSite Improv Land	820	2,274.51	15,851,866	955	2,632.44	18,443,143	
37. FarmSite Improvements	830	0.00	31,545,501	975	0.00	37,713,246	0
38. FarmSite Total				1,143	2,878.98	57,737,427	
39. Road & Ditches	0	6,947.02	0	0	7,937.37	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,749	11,447.29	127,997,074	3,526,181

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,386.56	1,191,383	12	1,386.56	1,191,383

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	258.60	1,202,391
44. Recapture Value N/A	0	0.00	0	6	258.60	1,202,391
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	258.60	1,202,391
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	149,121.61	52.06%	1,088,587,782	54.01%	7,300.00
46. 1A	53,201.05	18.57%	377,727,476	18.74%	7,100.00
47. 2A1	16,446.70	5.74%	114,140,154	5.66%	6,940.00
48. 2A	13,471.16	4.70%	93,489,906	4.64%	6,940.00
49. 3A1	29,412.84	10.27%	187,652,581	9.31%	6,379.95
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	15,010.25	5.24%	93,063,538	4.62%	6,200.00
52. 4A	9,796.14	3.42%	60,735,951	3.01%	6,199.99
53. Total	286,459.75	100.00%	2,015,397,388	100.00%	7,035.53
Dry					
54. 1D1	9,349.67	31.77%	50,263,842	33.50%	5,376.00
55. 1D	7,435.54	25.27%	39,973,470	26.64%	5,376.00
56. 2D1	996.54	3.39%	4,883,046	3.25%	4,900.00
57. 2D	2,893.13	9.83%	14,176,337	9.45%	4,900.00
58. 3D1	4,687.54	15.93%	22,031,443	14.68%	4,700.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,449.67	8.32%	11,268,510	7.51%	4,600.01
61. 4D	1,617.84	5.50%	7,442,090	4.96%	4,600.02
62. Total	29,429.93	100.00%	150,038,738	100.00%	5,098.17
Grass					
63. 1G1	992.07	4.98%	2,101,475	6.33%	2,118.27
64. 1G	1,756.92	8.83%	3,588,797	10.81%	2,042.66
65. 2G1	530.34	2.66%	956,543	2.88%	1,803.64
66. 2G	1,314.21	6.60%	2,367,104	7.13%	1,801.16
67. 3G1	2,610.78	13.12%	4,386,109	13.21%	1,680.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,371.28	11.91%	3,699,188	11.14%	1,560.00
70. 4G	10,327.95	51.89%	16,111,624	48.51%	1,560.00
71. Total	19,903.55	100.00%	33,210,840	100.00%	1,668.59
Irrigated Total					
	286,459.75	84.37%	2,015,397,388	91.55%	7,035.53
Dry Total					
	29,429.93	8.67%	150,038,738	6.82%	5,098.17
Grass Total					
	19,903.55	5.86%	33,210,840	1.51%	1,668.59
72. Waste	2,753.95	0.81%	1,651,093	0.08%	599.54
73. Other	962.38	0.28%	1,126,036	0.05%	1,170.05
74. Exempt	942.19	0.28%	0	0.00%	0.00
75. Market Area Total	339,509.56	100.00%	2,201,424,095	100.00%	6,484.13

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	72.03	524,794	39,758.45	282,485,195	246,629.27	1,732,387,399	286,459.75	2,015,397,388
77. Dry Land	58.89	306,112	3,942.97	20,407,056	25,428.07	129,325,570	29,429.93	150,038,738
78. Grass	0.80	1,632	2,383.34	4,040,363	17,519.41	29,168,845	19,903.55	33,210,840
79. Waste	0.14	84	266.96	160,176	2,486.85	1,490,833	2,753.95	1,651,093
80. Other	1.02	510	63.69	66,124	897.67	1,059,402	962.38	1,126,036
81. Exempt	8.05	0	601.06	0	333.08	0	942.19	0
82. Total	132.88	833,132	46,415.41	307,158,914	292,961.27	1,893,432,049	339,509.56	2,201,424,095

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	286,459.75	84.37%	2,015,397,388	91.55%	7,035.53
Dry Land	29,429.93	8.67%	150,038,738	6.82%	5,098.17
Grass	19,903.55	5.86%	33,210,840	1.51%	1,668.59
Waste	2,753.95	0.81%	1,651,093	0.08%	599.54
Other	962.38	0.28%	1,126,036	0.05%	1,170.05
Exempt	942.19	0.28%	0	0.00%	0.00
Total	339,509.56	100.00%	2,201,424,095	100.00%	6,484.13

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

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	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	477,883,795	496,555,817	18,672,022	3.91%	5,001,842	2.86%
02. Recreational	1,016,179	1,208,486	192,307	18.92%	0	18.92%
03. Ag-Homesite Land, Ag-Res Dwelling	62,884,488	70,259,647	7,375,159	11.73%	3,526,181	6.12%
04. Total Residential (sum lines 1-3)	541,784,462	568,023,950	26,239,488	4.84%	8,528,023	3.27%
05. Commercial	164,248,459	189,688,741	25,440,282	15.49%	5,040,204	12.42%
06. Industrial	83,720,268	84,496,203	775,935	0.93%	0	0.93%
07. Ag-Farmsite Land, Outbuildings	47,806,139	57,737,427	9,931,288	20.77%	0	20.77%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	295,774,866	331,922,371	36,147,505	12.22%	5,040,204	10.52%
10. Total Non-Agland Real Property	837,559,328	899,946,321	62,386,993	7.45%	13,568,227	5.83%
11. Irrigated	1,759,791,383	2,015,397,388	255,606,005	14.52%		
12. Dryland	130,207,157	150,038,738	19,831,581	15.23%		
13. Grassland	29,134,041	33,210,840	4,076,799	13.99%		
14. Wasteland	1,655,878	1,651,093	-4,785	-0.29%		
15. Other Agland	206,979	1,126,036	919,057	444.03%		
16. Total Agricultural Land	1,920,995,438	2,201,424,095	280,428,657	14.60%		
17. Total Value of all Real Property (Locally Assessed)	2,758,554,766	3,101,370,416	342,815,650	12.43%	13,568,227	11.94%

June 9, 2014

2014

Plan of Assessment for York County Assessment Years 2014-2015/2015-2016/2016-2017; was filed with York County Board June 10, 2014. Assessment levels for the year 2013 for York County are within the expectable range as determined by Nebraska Law.

The Assessor's office has a staff of assessor, deputy, general clerk. All pickup work is done by the staff and no outside companies are used except for the ethanol plant update every two years. This plant is so unique that I, as the assessor. Do not feel comfortable placing a value on this property. In 2009 an outside company was used to value the three seed corn plants in York County for 2010 valuation. No outside appraisal work has been done for 2013.

Cadastral maps are kept current by the real estate clerk as well as all transfers of ownership and splits in property descriptions. We will be ready to print new cadastral maps sometime during 2014 from the GIS system maintained in our office.

I maintain a sales file for all property sold in the county and develop the depreciation study for each year of revaluation. A percentage factor is not generally used to determine value of property. Market value and comparison property is the method used to value property. The county uses Terra Scan computer service to develop the CAMA package. The office is now contracting with GIS workshop for our GIS programs. The deputy does all the input in the GIS system, with some minor operations done by the rest of the staff.

The county treasurer is now in full operation on the GIS website, with several other offices ready to open their sites.

Plans 2014 and 2015

Valuation updates are beginning over in the cycle of inspections. Townships in the top tier of the county have been inspected with outbuildings checked and new pictures taken of the improvements. Land use was also checked in that tier of the county. Sales in this area of the county will be used to determine if any properties in the remaining portion of the county need to be checked. Waco Township was also inspected for this process. Letters of inquiry were sent to all properties with buildings for correction in this area.

On June 10, 2014 the board and I will be discussing a fly over of the county for buildings. York County is also in the process of a commercial property revaluation by Stanard Appraisals. Most of the properties have been inspected at this time and they should be complete for the 2015 assessment year.

Plans for 2016-2017 will follow the cycle determined for the inspection process. Cadastral maps will still be in the works, with new maps being printed. New construction will be measured and the usual valuation process will continue.

Plans for 2017 and 2018 will be determined when budgets are set and I have a idea of what the assessor's office can accomplish.

This is the three year assessment required by law to be submitted to the County Board pursuant to Neb Laws 2005, LB 263 Section 9.

Ann Charlton
York County Assessor
June 9, 2014

2015 Assessment Survey for York County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$206,403
7.	Adopted budget, or granted budget if different from above:
	\$206,403; all benefits are included in the assessor's budget
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	The \$4,000 is part of the general budget; additionally, the county is appropriating \$25,000 per year into a fund to eventually do a commercial reappraisal, estimated to cost \$200,000. The fund to date is \$200,000.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	About \$1,000 or less

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	All
4.	When was zoning implemented?
	1970's

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal is doing a complete inspection, review and reappraisal of all of the commercial and industrial parcels during 2014 for use in 2015..
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Not typically; with the exception of the appraisal of the specialized industrial parcels, the assessor and the staff do all of the listing and appraisal work. This year however, the county hired Stanard Appraisal to revalue the commercial and industrial parcels.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county seeks a person who is competent with the type of property to be appraised and someone who is familiar with the practices and processes unique to mass appraisal. The licenses and certifications are secondary. Within Stanard Appraisal there are appraisers with the General Certified Appraiser credential.
4.	Have the existing contracts been approved by the PTA?
	No
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No; they provide estimates of value but the Assessor will review and approve all values that the appraiser develops before they are implemented.

2015 Certification for York County

This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the York County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

