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DEPARTMENT OF REVENUE

**2018 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

YORK COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for York 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 York 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: Ann Charlton, York County Assessor

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Introduction

[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 statewide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

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 (PRD) and Coefficient of Variation (COV). 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 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% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 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 Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

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 mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds' records is audited 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 ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review 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.

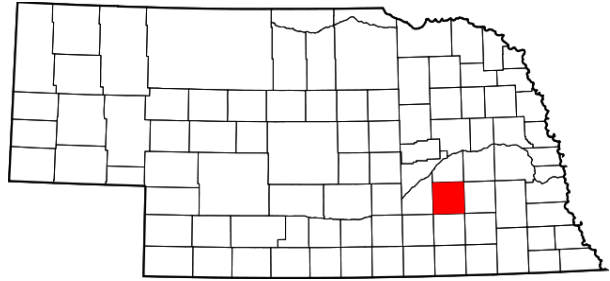
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified 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.

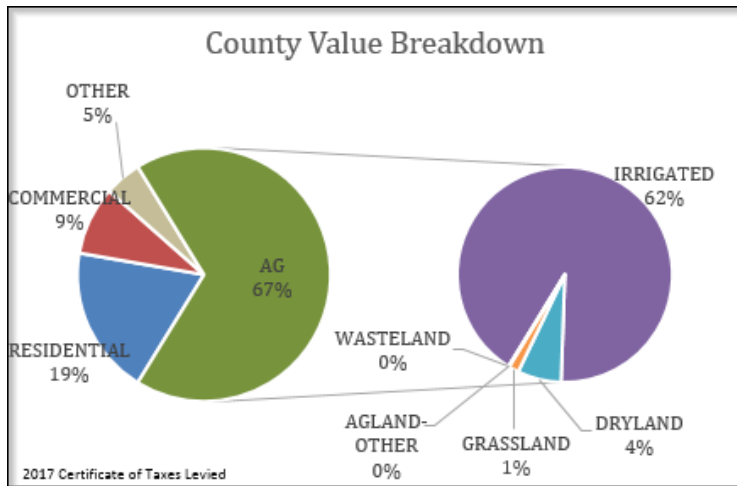
**Further information may be found in Exhibit 94*

County Overview

With a total area of 572 square miles, York County had 13,794 residents, per the Census Bureau Quick Facts for 2016, a slight population increase over the 2010 U.S. Census. Reports indicated that 71% of county residents were homeowners and 84% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in York County are located in and around York, the county seat. According to the latest information available from the U.S. Census Bureau, there



were 511 employer establishments with total employment of 6,118.

Agricultural land makes up approximately 67% of the total valuation base in York County. Irrigated land makes up the majority of the land in the county. York County is included in the Upper Big Blue Natural Resource District (NRD). When compared against the top crops of the other counties in Nebraska, York County ranks second in corn for grain.

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
BENEDICT	278	234	-15.8%
BRADSHAW	336	273	-18.8%
GRESHAM	270	223	-17.4%
HENDERSON	986	991	0.5%
LUSHTON	33	30	-9.1%
MCCOOL JUNCTION	387	409	5.7%
THAYER	71	62	-12.7%
WACO	256	236	-7.8%
YORK	8,083	7,768	-3.9%

The ethanol plant located in York also contributes to the local agricultural economy.

2018 Residential Correlation for York County

Assessment Actions

For the current assessment year, York County inspected, and reviewed 1/3 of York along with updating lot values and all residences in the towns of Benedict, Bradshaw and the small villages including Arborville, Gresham, Luston, Poston and Thayer. These updates resulted in a valuation increase of under one percent for the residential class excluding growth. All pick up work was completed for new constructions as well as other reported updates. The county also converted over to a new CAMA system.

Description of Analysis

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

Valuation Grouping	Assessor Location
01	York
02	Benedict
03	Bradshaw
04	Henderson
05	McCool Junction
06	Waco
07	Villages; (incl. Arborville; Gresham; Lushton; Poston; & Thayer)
08	Lakes (Incl. Spring Lake & Sack Lake)
09	Rural

There are 398 sales, representing all nine-valuation groupings. Analyses of these sales were conducted to determine if the sales overall are reliable for measurement purposes. The sample shows that two out of the three measures of central tendency are within the acceptable range for the residential class as a whole with only the mean being above the range by one percentage point. They demonstrate strong support of each other with the median and weighted mean being identical with an overall spread of two points. The stratification by valuation group reveals that all groupings display a calculated median within the acceptable range.

There are a relatively small number of low dollar sales in the sample, which no doubt improve the quality statistics. When comparing the movement in the median from the preliminary statistics to the final statistics it is similar to the movement of the base of residential properties. The reliability of this trended analysis was hampered by the conversion to a different CAMA system, and the inability to mirror the sales from the preliminary sample to the final statistics.

2018 Residential Correlation for York County

Assessment Practice Review

The 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 affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The county has determined that calling the buyer or seller is a more effective way of gathering sales information rather than mailing out a questionnaire. The Division reviews the verification of the sales and the usability decisions for each sale. 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. The review of York County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transfer of data from the county to the state sales file to see if it was done on a timely basis and for accuracy. York County had been transferring data timely and the data has been accurate. Although with the conversion to a new CAMA system this ability was hampered somewhat. The data for the creation of the final statistics is accurate but there were issues for the creation of the preliminary data.

The county's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the county continues to meet the six-year review cycle.

Valuation groups are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

2018 Residential Correlation for York County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	298	99.19	100.66	99.46	05.79	101.21
02	10	97.96	123.87	100.00	27.60	123.87
03	9	98.86	99.20	99.49	02.40	99.71
04	35	100.20	102.79	103.00	06.84	99.80
05	9	99.59	98.87	99.79	02.18	99.08
06	5	98.27	98.03	98.26	00.88	99.77
07	10	100.40	107.77	101.77	08.58	105.90
08	5	95.65	83.25	89.23	15.78	93.30
09	17	97.80	94.47	92.61	06.11	102.01
____ALL____	398	99.11	101.02	99.14	06.47	101.90

Level of Value

Based on a review of all available information, the level of value of the residential class of real property in York County is 99%.

2018 Commercial Correlation for York County

Assessment Actions

For the current assessment year, York County completed all pick up work for new and omitted construction in a timely manner. The county assessor completed a sales analysis of the commercial class and based on the movement of the market, the assessed land values around the interchange of Interstate 80 and north about 1 mile on Highway 81 were increased. A few of the larger commercial properties were also reviewed for updates. The increase in the commercial class was almost 3.5% excluding growth.

Description of Analysis

York County has 793 improved commercial parcels that are stratified into five valuation groups. Only three of these valuation groups have representation in the statistical profile.

Valuation Grouping	Assessor Location
01	York & Rural York
02	Henderson & Rural Henderson
03	Villages: (incl. Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; and Waco; & associated rural)
04	Interstate Corridors
05	Rural

There are forty-four qualified sales in the statistical profile for the commercial class. Analyses of these sales was used to determine if the sales were reliable for measurement purposes. Those analyses included checks for outlier sales, the total number of sales available, as well as an examination of the distribution of those sales.

An analysis of the statistical profile shows that only the median of the three measures of central tendency is within the acceptable range for the commercial class as a whole but the range between the measures is only four points. A number of high dollar sales in the sample is influencing the weighted mean and the mean. Five sales, in the sample display an average selling price of over five million dollars; these constitute over eleven per cent of the sample. The two qualitative measurements indicate that there is some uniformity of assessment with both coefficient of dispersion (COD) and the price related differential (PRD) being within the recommended range.

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 affect the uniform and proportionate valuation of all

2018 Commercial Correlation for York County

three-property classes, and any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The county assessor's office reviews all sales onsite and a questionnaire is provided to both the seller and buyer of a sold property. If either the review or the questionnaire is determined to be lacking in information, the county assessor's office schedules another onsite review before making a qualification determination. The Division evaluated those qualification determinations to confirm that all available sales are utilized for measurement. The county assessor's office offered detailed descriptions for sales requiring them that thoroughly explained the qualification determination reached.

Valuation groups were also examined to ensure that the area or group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The valuation groups in the county align with the county's inspection and review plan. Each group has distinctive market and economic characteristics, which distinguish them from other valuation groups.

The county has had a self-imposed cycle of inspection and review in place. This inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation group; the county performs both exterior and interior reviews, as permitted. As inspections are completed, property records are updated, as are cost and depreciation tables. The Division found that the county has a systematic schedule of inspections. The county keeps meticulous records of both parcel counts for each valuation group and inspection dates.

Equalization and Quality of Assessment

A review of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	34	97.89	102.43	102.00	09.83	100.42
02	6	98.90	99.58	99.64	03.75	99.94
03	4	99.97	100.12	98.26	13.56	101.89
___ ALL ___	44	98.49	101.83	101.92	09.36	99.91

Level of Value

Based on a review of all available information, the level of value of the commercial class of real property in York County is 98%.

2018 Agricultural Correlation for York County

Assessor Actions

York County continually verifies sales along with updating land use in the agricultural class of property. The county uses FSA maps to review land use and GIS aerial imagery for land use and improvement changes. The completion of the update for agricultural homes and outbuildings was completed. All pickup work was completed in a timely fashion. A sale analysis was completed, and the counties overall adjustments resulted in an increase of .09% to the agricultural land values for the 2018 assessment year.

Description of Analysis

There is one market area within York County; the county has not seen sufficient, consistent information to justify the development of multiple market areas. The statistical profile consists of 52 qualified sales. Of the measures of central tendency both the median and weighted mean are in the acceptable range, the mean is above the range by two points, the overall spread between the measures is five points. These measures provide moderate support for each other.

The movement of the median over the three-year study period shows a flat market over the most recent two years where the market has leveled off. There are also fewer sales in the most recent year. This provides support for the actions of the county. The movement of the market is similar to that of the surrounding counties.

Study Yrs						
01-OCT-14 To 30-SEP-15	19	68.82	70.42	69.23	07.02	101.72
01-OCT-15 To 30-SEP-16	21	79.05	78.11	76.05	10.79	102.71
01-OCT-16 To 30-SEP-17	12	79.63	87.61	80.55	22.43	108.76

An analysis of the 80% majority land use of irrigated cropland provides support that an acceptable level of value has been maintained in the county. A comparison of the weighted average by land capability groups demonstrates that the values in York County are very comparable to those in Seward County.

Assessment Practice Review

The 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 affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

The agricultural land review in York County was determined to be systematic and comprehensive. The current process of verification of land use is through aerial imagery. Phone calls and physical inspections are also used to gather information. The county has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. The county’s practice considers all available information when determining the primary use of the

2018 Agricultural Correlation for York County

parcel. The review supported that the county has used all available sales for the measurement of agricultural land. The process used by the county gathers sufficient information to adequately make qualification determinations; usability decisions have been made without a bias.

The Division also reviews the transmission of data from the county to the state sales file to see if it was done on a timely basis and for accuracy. York County has shown improvement transmitting sales data timely since moving to a new CAMA vendor the progress continues to improve.

Equalization

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of York County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	41	70.17	75.92	73.37	12.81	103.48
2	41	70.17	75.92	73.37	12.81	103.48
<u> Dry </u>						
County	3	86.01	89.85	90.34	09.60	99.46
2	3	86.01	89.85	90.34	09.60	99.46
<u> ALL </u>						
	52	72.26	77.49	74.31	14.21	104.28

Level of Value

Based on analysis of all available information, the level of value of agricultural land in York County is 72%.

2018 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 (Cum. Supp. 2016). 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	98	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	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 6th day of April, 2018.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2018 Commission Summary for York County

Residential Real Property - Current

Number of Sales	398	Median	99.11
Total Sales Price	\$48,930,839	Mean	101.02
Total Adj. Sales Price	\$48,930,839	Wgt. Mean	99.14
Total Assessed Value	\$48,510,520	Average Assessed Value of the Base	\$104,348
Avg. Adj. Sales Price	\$122,942	Avg. Assessed Value	\$121,886

Confidence Interval - Current

95% Median C.I	98.65 to 99.51
95% Wgt. Mean C.I	98.07 to 100.22
95% Mean C.I	99.24 to 102.80
% of Value of the Class of all Real Property Value in the County	17.45
% of Records Sold in the Study Period	7.43
% of Value Sold in the Study Period	8.67

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	406	100	99.80
2016	348	98	98.03
2015	331	99	98.50
2014	357	100	99.62

2018 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	44	Median	98.49
Total Sales Price	\$33,033,048	Mean	101.83
Total Adj. Sales Price	\$33,033,048	Wgt. Mean	101.92
Total Assessed Value	\$33,668,718	Average Assessed Value of the Base	\$312,320
Avg. Adj. Sales Price	\$750,751	Avg. Assessed Value	\$765,198

Confidence Interval - Current

95% Median C.I	95.51 to 100.82
95% Wgt. Mean C.I	93.38 to 110.47
95% Mean C.I	97.33 to 106.33
% of Value of the Class of all Real Property Value in the County	9.36
% of Records Sold in the Study Period	4.58
% of Value Sold in the Study Period	11.23

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	42	96	96.25
2016	40	99	98.74
2015	38	99	98.76
2014	37	99	99.40

93 York
RESIDENTIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 398
Total Sales Price : 48,930,839
Total Adj. Sales Price : 48,930,839
Total Assessed Value : 48,510,520
Avg. Adj. Sales Price : 122,942
Avg. Assessed Value : 121,886

MEDIAN : 99
WGT. MEAN : 99
MEAN : 101
COD : 06.47
PRD : 101.90

COV : 17.95
STD : 18.13
Avg. Abs. Dev : 06.41
MAX Sales Ratio : 352.30
MIN Sales Ratio : 43.75

95% Median C.I. : 98.65 to 99.51
95% Wgt. Mean C.I. : 98.07 to 100.22
95% Mean C.I. : 99.24 to 102.80

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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-15 To 31-DEC-15	44	100.13	104.35	100.73	08.35	103.59	86.37	214.45	98.81 to 100.82	129,791	130,738
01-JAN-16 To 31-MAR-16	28	98.84	99.56	99.40	02.49	100.16	95.39	108.80	97.28 to 100.41	112,626	111,956
01-APR-16 To 30-JUN-16	74	99.71	104.69	101.47	07.91	103.17	86.82	352.30	98.70 to 100.74	123,180	124,994
01-JUL-16 To 30-SEP-16	50	99.41	102.94	101.17	06.62	101.75	83.67	166.83	98.38 to 100.90	118,417	119,800
01-OCT-16 To 31-DEC-16	53	99.57	99.00	98.57	04.45	100.44	83.80	120.17	97.84 to 100.38	126,247	124,448
01-JAN-17 To 31-MAR-17	34	97.56	101.30	99.40	08.89	101.91	86.78	181.79	94.24 to 100.38	118,408	117,694
01-APR-17 To 30-JUN-17	56	98.12	97.71	95.86	04.62	101.93	57.29	113.56	97.48 to 99.28	126,769	121,522
01-JUL-17 To 30-SEP-17	59	98.30	97.79	96.77	06.64	101.05	43.75	148.49	96.91 to 99.23	122,277	118,325
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	196	99.63	103.44	100.95	06.93	102.47	83.67	352.30	99.08 to 100.23	121,941	123,096
01-OCT-16 To 30-SEP-17	202	98.39	98.68	97.42	05.94	101.29	43.75	181.79	97.80 to 99.21	123,913	120,712
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	205	99.46	102.09	100.36	05.97	101.72	83.67	352.30	98.73 to 100.08	121,370	121,805
<u>ALL</u>	398	99.11	101.02	99.14	06.47	101.90	43.75	352.30	98.65 to 99.51	122,942	121,886

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	298	99.19	100.66	99.46	05.79	101.21	74.11	214.45	98.45 to 99.63	124,284	123,612
02	10	97.96	123.87	100.00	27.60	123.87	95.13	352.30	96.42 to 104.45	75,490	75,492
03	9	98.86	99.20	99.49	02.40	99.71	90.98	107.90	98.22 to 101.13	75,333	74,949
04	35	100.20	102.79	103.00	06.84	99.80	83.67	195.18	98.68 to 100.84	123,691	127,400
05	9	99.59	98.87	99.79	02.18	99.08	94.09	102.42	94.24 to 101.27	97,144	96,936
06	5	98.27	98.03	98.26	00.88	99.77	96.27	99.37	N/A	137,000	134,619
07	10	100.40	107.77	101.77	08.58	105.90	97.17	158.73	98.43 to 110.59	44,800	45,594
08	5	95.65	83.25	89.23	15.78	93.30	43.75	99.51	N/A	210,980	188,266
09	17	97.80	94.47	92.61	06.11	102.01	57.29	103.79	90.44 to 100.82	180,586	167,232
<u>ALL</u>	398	99.11	101.02	99.14	06.47	101.90	43.75	352.30	98.65 to 99.51	122,942	121,886

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	396	99.14	101.17	99.23	06.34	101.96	57.29	352.30	98.68 to 99.52	123,306	122,355
06	1	43.75	43.75	43.75	00.00	100.00	43.75	43.75	N/A	76,000	33,253
07	1	97.17	97.17	97.17	00.00	100.00	97.17	97.17	N/A	25,500	24,778
<u>ALL</u>	398	99.11	101.02	99.14	06.47	101.90	43.75	352.30	98.65 to 99.51	122,942	121,886

93 York
RESIDENTIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 398
 Total Sales Price : 48,930,839
 Total Adj. Sales Price : 48,930,839
 Total Assessed Value : 48,510,520
 Avg. Adj. Sales Price : 122,942
 Avg. Assessed Value : 121,886

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 101
 COD : 06.47
 PRD : 101.90

COV : 17.95
 STD : 18.13
 Avg. Abs. Dev : 06.41
 MAX Sales Ratio : 352.30
 MIN Sales Ratio : 43.75

95% Median C.I. : 98.65 to 99.51
 95% Wgt. Mean C.I. : 98.07 to 100.22
 95% Mean C.I. : 99.24 to 102.80

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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	2	221.64	221.64	221.64	58.95	100.00	90.98	352.30	N/A	4,000	8,866	
Less Than 15,000	8	101.07	137.99	119.56	42.45	115.41	90.98	352.30	90.98 to 352.30	10,250	12,255	
Less Than 30,000	25	104.64	123.79	115.68	24.39	107.01	90.98	352.30	100.00 to 110.59	18,574	21,486	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	396	99.11	100.41	99.12	05.83	101.30	43.75	214.45	98.65 to 99.51	123,543	122,457	
Greater Than 14,999	390	99.11	100.26	99.11	05.70	101.16	43.75	214.45	98.65 to 99.46	125,253	124,135	
Greater Than 29,999	373	98.91	99.49	98.98	05.10	100.52	43.75	195.18	98.58 to 99.37	129,937	128,615	
<u>Incremental Ranges</u>												
0 TO 4,999	2	221.64	221.64	221.64	58.95	100.00	90.98	352.30	N/A	4,000	8,866	
5,000 TO 14,999	6	101.07	110.10	108.53	13.50	101.45	94.02	158.73	94.02 to 158.73	12,333	13,385	
15,000 TO 29,999	17	104.96	117.11	114.84	16.20	101.98	94.24	214.45	98.28 to 119.18	22,491	25,829	
30,000 TO 59,999	46	100.01	102.90	102.21	06.75	100.68	89.58	181.79	98.22 to 101.34	44,959	45,954	
60,000 TO 99,999	85	98.68	99.28	99.34	05.35	99.94	43.75	148.49	97.91 to 99.72	79,272	78,748	
100,000 TO 149,999	127	98.52	99.03	98.86	04.69	100.17	83.67	195.18	97.82 to 99.11	121,159	119,779	
150,000 TO 249,999	87	99.51	99.10	99.06	03.85	100.04	74.11	135.95	98.71 to 100.07	185,816	184,076	
250,000 TO 499,999	28	98.99	97.93	97.93	06.68	100.00	57.29	125.74	97.50 to 100.34	289,541	283,549	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	398	99.11	101.02	99.14	06.47	101.90	43.75	352.30	98.65 to 99.51	122,942	121,886	

93 York
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 44
Total Sales Price : 33,033,048
Total Adj. Sales Price : 33,033,048
Total Assessed Value : 33,668,718
Avg. Adj. Sales Price : 750,751
Avg. Assessed Value : 765,198

MEDIAN : 98
WGT. MEAN : 102
MEAN : 102
COD : 09.36
PRD : 99.91

COV : 14.95
STD : 15.22
Avg. Abs. Dev : 09.22
MAX Sales Ratio : 159.15
MIN Sales Ratio : 74.00

95% Median C.I. : 95.51 to 100.82
95% Wgt. Mean C.I. : 93.38 to 110.47
95% Mean C.I. : 97.33 to 106.33

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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>Qtrts</u>												
01-OCT-14 To 31-DEC-14	4	95.31	91.53	93.00	09.07	98.42	74.00	101.52	N/A	156,250	145,309	
01-JAN-15 To 31-MAR-15	3	100.78	105.08	105.57	10.78	99.54	90.95	123.52	N/A	971,667	1,025,780	
01-APR-15 To 30-JUN-15	3	93.33	98.23	102.93	05.33	95.43	93.23	108.13	N/A	198,140	203,940	
01-JUL-15 To 30-SEP-15	2	104.35	104.35	105.24	03.38	99.15	100.82	107.87	N/A	33,500	35,257	
01-OCT-15 To 31-DEC-15	3	95.16	93.47	96.73	05.01	96.63	85.47	99.78	N/A	124,667	120,585	
01-JAN-16 To 31-MAR-16	6	100.97	102.89	101.89	05.80	100.98	95.01	120.56	95.01 to 120.56	91,750	93,480	
01-APR-16 To 30-JUN-16	3	98.15	98.84	96.85	02.17	102.05	95.99	102.37	N/A	496,167	480,544	
01-JUL-16 To 30-SEP-16	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	14,355,378	15,722,231	
01-OCT-16 To 31-DEC-16	6	97.47	106.97	102.60	12.43	104.26	93.22	159.15	93.22 to 159.15	114,208	117,179	
01-JAN-17 To 31-MAR-17	4	110.06	114.87	109.41	17.96	104.99	94.69	144.67	N/A	96,250	105,312	
01-APR-17 To 30-JUN-17	3	87.01	92.55	86.95	11.75	106.44	79.99	110.65	N/A	2,080,000	1,808,542	
01-JUL-17 To 30-SEP-17	6	97.77	102.18	98.70	06.32	103.53	95.09	126.55	95.09 to 126.55	792,167	781,894	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	12	99.80	98.73	103.32	08.40	95.56	74.00	123.52	91.79 to 107.87	350,118	361,742	
01-OCT-15 To 30-SEP-16	13	99.12	100.29	107.86	05.52	92.98	85.47	120.56	95.16 to 102.84	1,289,875	1,391,269	
01-OCT-16 To 30-SEP-17	19	97.31	104.84	93.19	12.42	112.50	79.99	159.15	94.69 to 110.65	634,908	591,648	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	11	99.78	99.91	104.33	07.56	95.76	85.47	123.52	90.95 to 108.13	359,129	374,675	
01-JAN-16 To 31-DEC-16	16	98.64	104.07	107.89	08.15	96.46	93.22	159.15	95.99 to 102.84	1,067,477	1,151,739	
<u>ALL</u>	44	98.49	101.83	101.92	09.36	99.91	74.00	159.15	95.51 to 100.82	750,751	765,198	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
01	34	97.89	102.43	102.00	09.83	100.42	79.99	159.15	95.09 to 102.37	945,765	964,702	
02	6	98.90	99.58	99.64	03.75	99.94	93.33	107.87	93.33 to 107.87	85,342	85,031	
03	4	99.97	100.12	98.26	13.56	101.89	74.00	126.55	N/A	91,250	89,666	
<u>ALL</u>	44	98.49	101.83	101.92	09.36	99.91	74.00	159.15	95.51 to 100.82	750,751	765,198	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
02	2	103.63	103.63	104.15	04.35	99.50	99.12	108.13	N/A	345,810	360,177	
03	41	97.62	101.55	95.77	09.57	106.04	74.00	159.15	95.16 to 100.78	438,684	420,150	
04	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	14,355,378	15,722,231	
<u>ALL</u>	44	98.49	101.83	101.92	09.36	99.91	74.00	159.15	95.51 to 100.82	750,751	765,198	

**93 York
COMMERCIAL**

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 44
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 Total Adj. Sales Price : 33,033,048
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 Avg. Assessed Value : 765,198

MEDIAN : 98
 WGT. MEAN : 102
 MEAN : 102
 COD : 09.36
 PRD : 99.91

COV : 14.95
 STD : 15.22
 Avg. Abs. Dev : 09.22
 MAX Sales Ratio : 159.15
 MIN Sales Ratio : 74.00

95% Median C.I. : 95.51 to 100.82
 95% Wgt. Mean C.I. : 93.38 to 110.47
 95% Mean C.I. : 97.33 to 106.33

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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	126.55	126.55	126.55	00.00	100.00	126.55	126.55	N/A	10,000	12,655	
Less Than 30,000	4	93.15	96.71	91.59	18.23	105.59	74.00	126.55	N/A	20,750	19,005	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	44	98.49	101.83	101.92	09.36	99.91	74.00	159.15	95.51 to 100.82	750,751	765,198	
Greater Than 14,999	43	98.15	101.25	101.92	08.94	99.34	74.00	159.15	95.51 to 100.78	767,978	782,699	
Greater Than 29,999	40	98.49	102.34	101.95	08.57	100.38	79.99	159.15	95.99 to 100.78	823,751	839,817	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	126.55	126.55	126.55	00.00	100.00	126.55	126.55	N/A	10,000	12,655	
15,000 TO 29,999	3	85.47	86.76	86.80	10.46	99.95	74.00	100.82	N/A	24,333	21,122	
30,000 TO 59,999	9	102.82	110.74	112.78	14.61	98.19	93.33	159.15	94.02 to 144.67	44,256	49,911	
60,000 TO 99,999	6	100.17	104.32	103.36	06.58	100.93	96.21	120.56	96.21 to 120.56	76,500	79,072	
100,000 TO 149,999	7	95.51	99.59	99.49	05.33	100.10	93.22	124.60	93.22 to 124.60	122,286	121,661	
150,000 TO 249,999	7	99.69	98.33	98.41	02.38	99.92	93.23	102.37	93.23 to 102.37	173,464	170,706	
250,000 TO 499,999	5	91.79	94.00	94.45	07.91	99.52	79.99	108.13	N/A	371,324	350,727	
500,000 TO 999,999	1	123.52	123.52	123.52	00.00	100.00	123.52	123.52	N/A	800,000	988,167	
1,000,000 +	5	98.82	98.42	101.88	05.53	96.60	87.01	109.52	N/A	5,473,176	5,576,139	
<u>ALL</u>	44	98.49	101.83	101.92	09.36	99.91	74.00	159.15	95.51 to 100.82	750,751	765,198	

**93 York
COMMERCIAL**

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 MAX Sales Ratio : 159.15
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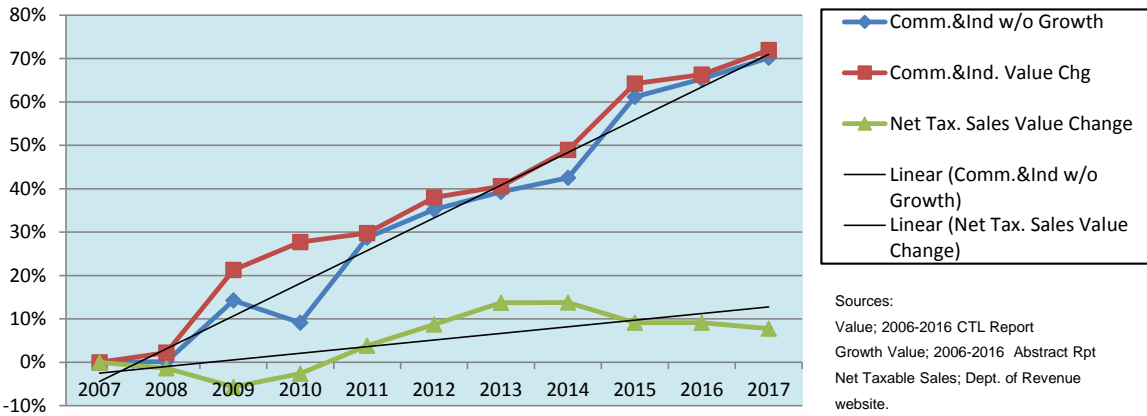
95% Median C.I. : 95.51 to 100.82
 95% Wgt. Mean C.I. : 93.38 to 110.47
 95% Mean C.I. : 97.33 to 106.33

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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	3	126.55	126.57	134.49	17.16	94.11	94.02	159.15	N/A	34,333	46,174
201	2	96.11	96.11	96.20	00.62	99.91	95.51	96.71	N/A	118,000	113,513
301	1	96.21	96.21	96.21	00.00	100.00	96.21	96.21	N/A	96,000	92,362
303	1	94.69	94.69	94.69	00.00	100.00	94.69	94.69	N/A	125,000	118,360
318	1	95.16	95.16	95.16	00.00	100.00	95.16	95.16	N/A	176,000	167,481
343	3	98.82	103.12	94.24	12.32	109.42	87.01	123.52	N/A	3,633,333	3,424,076
344	3	93.23	97.63	93.16	05.75	104.80	91.79	107.87	N/A	222,333	207,118
350	1	90.95	90.95	90.95	00.00	100.00	90.95	90.95	N/A	430,000	391,095
352	4	102.60	103.53	102.18	01.90	101.32	100.78	108.13	N/A	573,280	585,779
353	6	99.26	109.48	105.38	12.25	103.89	95.01	144.67	95.01 to 144.67	81,333	85,710
384	1	74.00	74.00	74.00	00.00	100.00	74.00	74.00	N/A	25,000	18,501
406	3	100.82	99.58	97.81	02.56	101.81	95.09	102.84	N/A	65,000	63,577
410	2	99.45	99.45	99.36	00.33	100.09	99.12	99.78	N/A	240,000	238,460
494	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	14,355,378	15,722,231
501	4	95.42	95.37	90.27	09.19	105.65	79.99	110.65	N/A	156,250	141,040
502	1	124.60	124.60	124.60	00.00	100.00	124.60	124.60	N/A	120,000	149,515
530	2	95.15	95.15	95.09	01.91	100.06	93.33	96.96	N/A	41,400	39,366
595	1	101.52	101.52	101.52	00.00	100.00	101.52	101.52	N/A	80,000	81,215
601	1	97.31	97.31	97.31	00.00	100.00	97.31	97.31	N/A	120,000	116,772
711	1	100.48	100.48	100.48	00.00	100.00	100.48	100.48	N/A	187,250	188,158
716	1	85.47	85.47	85.47	00.00	100.00	85.47	85.47	N/A	23,000	19,659
851	1	95.99	95.99	95.99	00.00	100.00	95.99	95.99	N/A	1,225,500	1,176,324
<u>ALL</u>	<u>44</u>	<u>98.49</u>	<u>101.83</u>	<u>101.92</u>	<u>09.36</u>	<u>99.91</u>	<u>74.00</u>	<u>159.15</u>	<u>95.51 to 100.82</u>	<u>750,751</u>	<u>765,198</u>

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
2007	\$ 166,451,675	\$ 5,841,642	3.51%	\$ 160,610,033	-	\$ 186,548,838	-
2008	\$ 170,170,803	\$ 3,437,186	2.02%	\$ 166,733,617	0.17%	\$ 183,975,774	-1.38%
2009	\$ 201,910,087	\$ 11,694,870	5.79%	\$ 190,215,217	11.78%	\$ 175,954,696	-4.36%
2010	\$ 212,549,038	\$ 30,913,945	14.54%	\$ 181,635,093	-10.04%	\$ 181,685,565	3.26%
2011	\$ 216,001,118	\$ 1,718,440	0.80%	\$ 214,282,678	0.82%	\$ 193,699,998	6.61%
2012	\$ 229,635,719	\$ 4,548,523	1.98%	\$ 225,087,196	4.21%	\$ 202,763,647	4.68%
2013	\$ 233,996,438	\$ 2,209,652	0.94%	\$ 231,786,786	0.94%	\$ 212,138,472	4.62%
2014	\$ 247,968,727	\$ 10,705,536	4.32%	\$ 237,263,191	1.40%	\$ 212,238,915	0.05%
2015	\$ 273,349,080	\$ 5,040,204	1.84%	\$ 268,308,876	8.20%	\$ 203,537,669	-4.10%
2016	\$ 276,846,621	\$ 1,677,301	0.61%	\$ 275,169,320	0.67%	\$ 203,592,992	0.03%
2017	\$ 286,262,957	\$ 2,987,594	1.04%	\$ 283,275,363	2.32%	\$ 201,047,974	-1.25%
Ann %chg	5.57%			Average	2.05%	0.98%	0.82%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	0.17%	2.23%	-1.38%
2009	14.28%	21.30%	-5.68%
2010	9.12%	27.69%	-2.61%
2011	28.74%	29.77%	3.83%
2012	35.23%	37.96%	8.69%
2013	39.25%	40.58%	13.72%
2014	42.54%	48.97%	13.77%
2015	61.19%	64.22%	9.11%
2016	65.31%	66.32%	9.14%
2017	70.18%	71.98%	7.77%

County Number: 93
 County Name: York

93 York

PAD 2018 R&O Statistics (Using 2018 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 52
 Total Sales Price : 45,916,674
 Total Adj. Sales Price : 45,916,674
 Total Assessed Value : 34,122,004
 Avg. Adj. Sales Price : 883,013
 Avg. Assessed Value : 656,192

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 77
 COD : 14.21
 PRD : 104.28

COV : 23.73
 STD : 18.39
 Avg. Abs. Dev : 10.27
 MAX Sales Ratio : 176.36
 MIN Sales Ratio : 56.21

95% Median C.I. : 69.00 to 79.38
 95% Wgt. Mean C.I. : 70.95 to 77.68
 95% Mean C.I. : 72.49 to 82.49

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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-14 To 31-DEC-14	4	66.84	67.10	67.08	00.64	100.03	66.59	68.13	N/A	858,500	575,908
01-JAN-15 To 31-MAR-15	6	71.85	72.52	68.73	10.69	105.51	56.21	87.44	56.21 to 87.44	1,039,617	714,498
01-APR-15 To 30-JUN-15	8	70.37	70.95	70.87	05.87	100.11	60.56	82.02	60.56 to 82.02	910,479	645,255
01-JUL-15 To 30-SEP-15	1	66.89	66.89	66.89	00.00	100.00	66.89	66.89	N/A	595,000	397,967
01-OCT-15 To 31-DEC-15	6	75.46	74.41	73.42	05.61	101.35	65.51	79.41	65.51 to 79.41	902,622	662,735
01-JAN-16 To 31-MAR-16	8	70.67	73.66	72.56	10.46	101.52	59.29	90.39	59.29 to 90.39	1,106,981	803,238
01-APR-16 To 30-JUN-16	5	90.92	91.31	88.61	09.92	103.05	79.35	104.15	N/A	807,593	715,630
01-JUL-16 To 30-SEP-16	2	74.04	74.04	71.20	10.26	103.99	66.44	81.63	N/A	587,350	418,222
01-OCT-16 To 31-DEC-16	3	67.50	67.41	67.59	00.74	99.73	66.61	68.11	N/A	980,000	662,415
01-JAN-17 To 31-MAR-17	2	80.33	80.33	80.75	01.18	99.48	79.38	81.27	N/A	820,000	662,160
01-APR-17 To 30-JUN-17	5	86.01	108.19	94.84	35.11	114.08	69.33	176.36	N/A	661,200	627,082
01-JUL-17 To 30-SEP-17	2	73.73	73.73	71.04	08.34	103.79	67.58	79.88	N/A	497,950	353,745
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	19	68.82	70.42	69.23	07.02	101.72	56.21	87.44	66.89 to 73.53	923,712	639,507
01-OCT-15 To 30-SEP-16	21	79.05	78.11	76.05	10.79	102.71	59.29	104.15	69.73 to 81.63	927,821	705,567
01-OCT-16 To 30-SEP-17	12	79.63	87.61	80.55	22.43	108.76	66.61	176.36	67.58 to 86.01	740,158	596,205
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	21	71.55	72.19	70.77	07.55	102.01	56.21	87.44	68.51 to 77.45	930,108	658,257
01-JAN-16 To 31-DEC-16	18	75.48	77.56	75.42	13.65	102.84	59.29	104.15	67.50 to 82.13	944,918	712,653
<u>ALL</u>	52	72.26	77.49	74.31	14.21	104.28	56.21	176.36	69.00 to 79.38	883,013	656,192

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	52	72.26	77.49	74.31	14.21	104.28	56.21	176.36	69.00 to 79.38	883,013	656,192
<u>ALL</u>	52	72.26	77.49	74.31	14.21	104.28	56.21	176.36	69.00 to 79.38	883,013	656,192

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
<u>Irrigated</u>											
County	17	71.61	78.62	74.60	14.09	105.39	65.51	176.36	68.13 to 79.41	892,719	665,966
2	17	71.61	78.62	74.60	14.09	105.39	65.51	176.36	68.13 to 79.41	892,719	665,966
<u>Dry</u>											
County	2	95.08	95.08	95.33	09.54	99.74	86.01	104.15	N/A	493,500	470,448
2	2	95.08	95.08	95.33	09.54	99.74	86.01	104.15	N/A	493,500	470,448
<u>ALL</u>	52	72.26	77.49	74.31	14.21	104.28	56.21	176.36	69.00 to 79.38	883,013	656,192

93 York
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

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 Avg. Abs. Dev : 10.27
 MAX Sales Ratio : 176.36
 MIN Sales Ratio : 56.21

95% Median C.I. : 69.00 to 79.38
 95% Wgt. Mean C.I. : 70.95 to 77.68
 95% Mean C.I. : 72.49 to 82.49

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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	70.17	75.92	73.37	12.81	103.48	56.21	176.36	68.13 to 74.05	946,066	694,087
2	41	70.17	75.92	73.37	12.81	103.48	56.21	176.36	68.13 to 74.05	946,066	694,087
_____Dry_____											
County	3	86.01	89.85	90.34	09.60	99.46	79.38	104.15	N/A	479,000	432,706
2	3	86.01	89.85	90.34	09.60	99.46	79.38	104.15	N/A	479,000	432,706
_____ALL_____											
	52	72.26	77.49	74.31	14.21	104.28	56.21	176.36	69.00 to 79.38	883,013	656,192

York County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	7300	7100	6940	6940	6380	n/a	6200	6200	7034
Butler	1	7324	6524	6314	5974	6169	6113	5304	5176	6585
Clay	1	6285	6285	6155	6155	5695	n/a	5560	5560	6148
Fillmore	1	7000	6900	6800	6700	6400	n/a	6000	5850	6774
Hamilton	1	6450	6439	6425	6400	6373	6375	6341	6350	6430
Polk	1	7044	6390	5985	5613	5185	5084	4907	4353	6437
Saline	1	4700	4676	3849	3849	3799	3800	3650	3650	4229
Seward	1	7600	7500	7200	7149	6900	n/a	5300	4789	7065

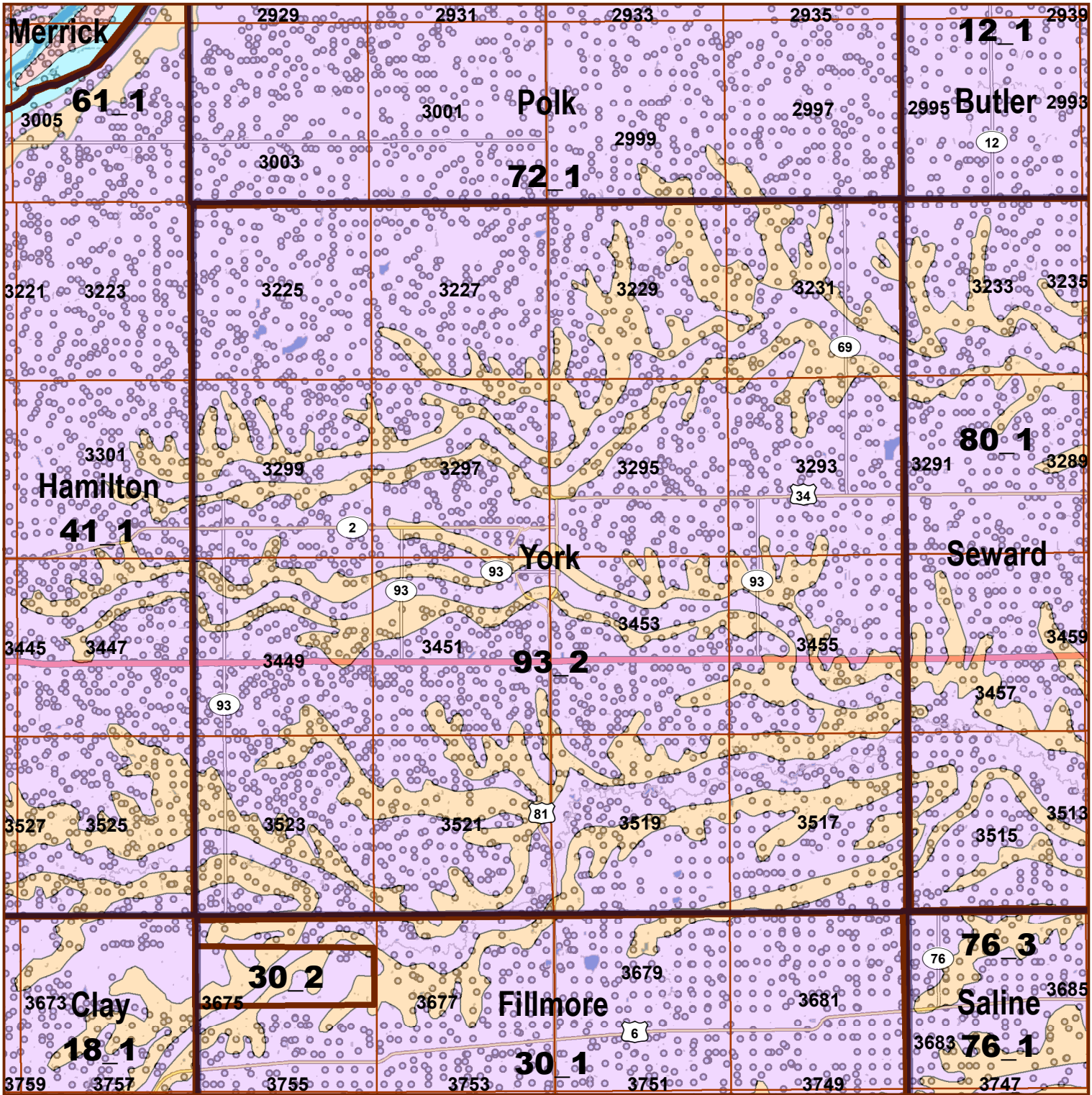
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	5376	5376	4900	4900	4700	n/a	4600	4600	5100
Butler	1	6300	5300	5199	4766	4598	4298	3400	3300	4782
Clay	1	3245	2970	2860	2775	2685	n/a	2600	2600	2922
Fillmore	1	4055	4015	3915	3865	3695	n/a	3420	3355	3902
Hamilton	1	5000	5000	4800	4800	4700	4700	4600	4600	4887
Polk	1	5504	5230	4039	4039	3606	3508	3401	3401	4820
Saline	1	3997	3997	3723	3723	3522	3302	3224	3115	3748
Seward	1	5900	5800	5300	5300	5300	3850	3800	2900	5215

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	2120	2052	1804	1801	1685	n/a	1564	1559	1670
Butler	1	2645	2597	2558	2525	2493	2449	2374	2347	2419
Clay	1	1455	1455	1455	1455	1380	n/a	1380	1235	1332
Fillmore	1	1660	1641	1580	1520	1532	n/a	1401	1400	1488
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	2081
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	2154
Saline	1	1990	1998	1974	1974	1923	1698	1699	1589	1799
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	1742

County	Mkt Area	CRP	TIMBER	WASTE
York	1	n/a	n/a	600
Butler	1	3431	1499	600
Clay	1	n/a	n/a	n/a
Fillmore	1	n/a	n/a	203
Hamilton	1	n/a	n/a	900
Polk	1	n/a	1200	40
Saline	1	n/a	517	100
Seward	1	2551	600	100

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



Legend

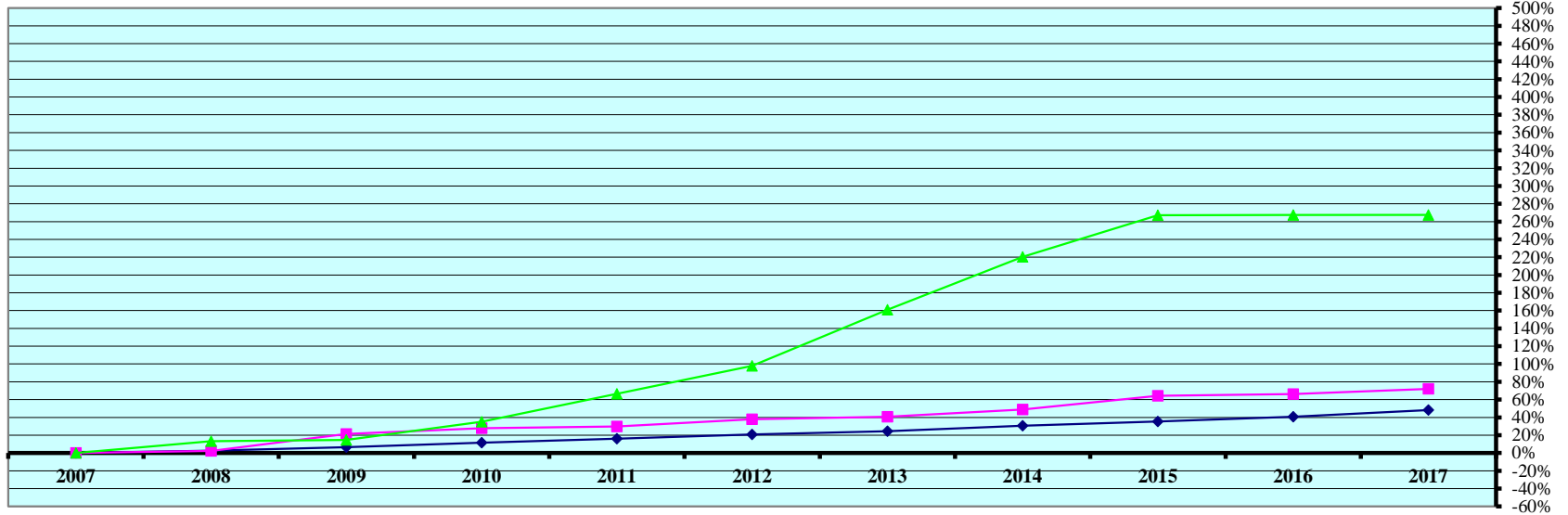
- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium 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

York County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017

ResRec
Comm&Indust
Total Agland



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	366,824,292	--	--	--	166,451,675	--	--	--	599,489,543	--	--	--
2008	376,829,798	10,005,506	2.73%	2.73%	170,170,803	3,719,128	2.23%	2.23%	679,653,544	80,164,001	13.37%	13.37%
2009	390,871,053	14,041,255	3.73%	6.56%	201,910,087	31,739,284	18.65%	21.30%	688,049,148	8,395,604	1.24%	14.77%
2010	408,893,268	18,022,215	4.61%	11.47%	212,549,038	10,638,951	5.27%	27.69%	810,334,010	122,284,862	17.77%	35.17%
2011	426,147,110	17,253,842	4.22%	16.17%	216,001,118	3,452,080	1.62%	29.77%	998,450,521	188,116,511	23.21%	66.55%
2012	443,122,617	16,975,507	3.98%	20.80%	229,635,719	13,634,601	6.31%	37.96%	1,186,059,219	187,608,698	18.79%	97.84%
2013	456,677,500	13,554,883	3.06%	24.49%	233,996,438	4,360,719	1.90%	40.58%	1,564,220,792	378,161,573	31.88%	160.93%
2014	478,899,974	22,222,474	4.87%	30.55%	247,968,727	13,972,289	5.97%	48.97%	1,920,995,438	356,774,646	22.81%	220.44%
2015	496,918,275	18,018,301	3.76%	35.46%	273,349,080	25,380,353	10.24%	64.22%	2,200,495,616	279,500,178	14.55%	267.06%
2016	516,026,022	19,107,747	3.85%	40.67%	276,846,621	3,497,541	1.28%	66.32%	2,203,188,182	2,692,566	0.12%	267.51%
2017	543,669,507	27,643,485	5.36%	48.21%	286,262,957	9,416,336	3.40%	71.98%	2,203,269,928	81,746	0.00%	267.52%

Rate Annual %chg: Residential & Recreational **4.01%**

Commercial & Industrial **5.57%**

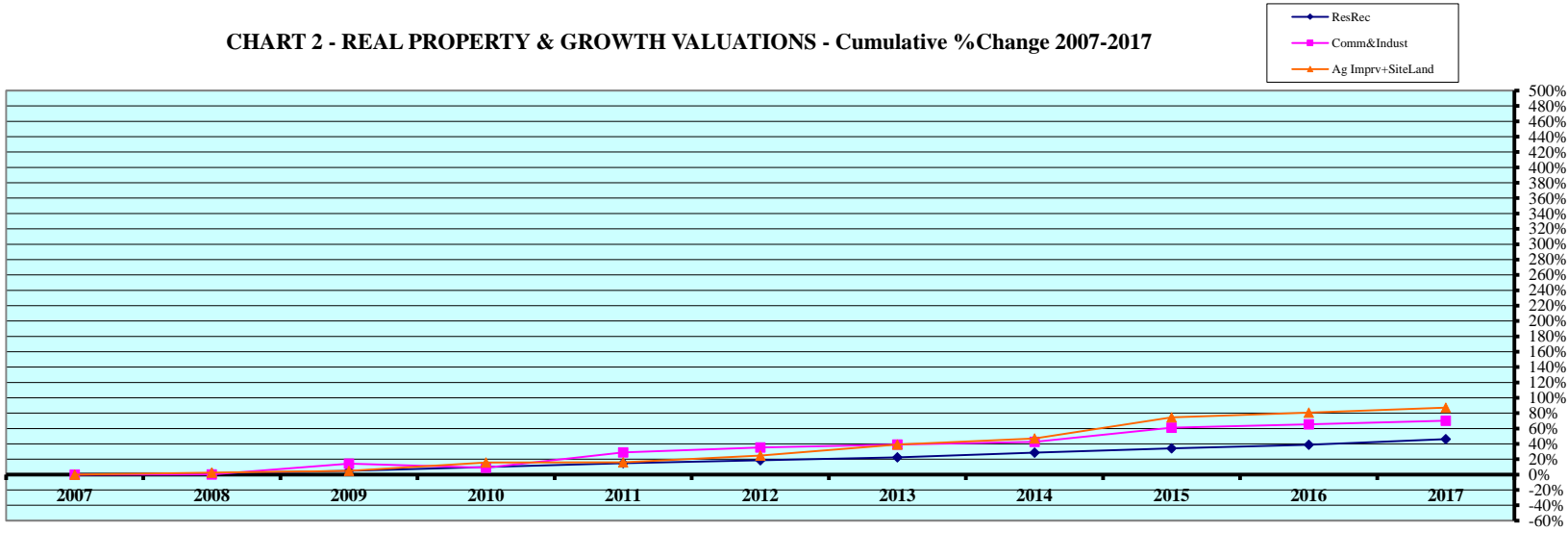
Agricultural Land **13.90%**

Cnty# **93**
County **YORK**

CHART 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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	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
2007	366,824,292	7,418,377	2.02%	359,405,915	--	--	166,451,675	5,841,642	3.51%	160,610,033	--	--
2008	376,829,798	4,117,729	1.09%	372,712,069	1.61%	1.61%	170,170,803	3,437,186	2.02%	166,733,617	0.17%	0.17%
2009	390,871,053	6,228,491	1.59%	384,642,562	2.07%	4.86%	201,910,087	11,694,870	5.79%	190,215,217	11.78%	14.28%
2010	408,893,268	5,681,379	1.39%	403,211,889	3.16%	9.92%	212,549,038	30,913,945	14.54%	181,635,093	-10.04%	9.12%
2011	426,147,110	4,520,007	1.06%	421,627,103	3.11%	14.94%	216,001,118	1,718,440	0.80%	214,282,678	0.82%	28.74%
2012	443,122,617	7,858,693	1.77%	435,263,924	2.14%	18.66%	229,635,719	4,548,523	1.98%	225,087,196	4.21%	35.23%
2013	456,677,500	7,704,889	1.69%	448,972,611	1.32%	22.39%	233,996,438	2,209,652	0.94%	231,786,786	0.94%	39.25%
2014	478,899,974	7,092,259	1.48%	471,807,715	3.31%	28.62%	247,968,727	10,705,536	4.32%	237,263,191	1.40%	42.54%
2015	496,918,275	5,001,842	1.01%	491,916,433	2.72%	34.10%	273,349,080	5,040,204	1.84%	268,308,876	8.20%	61.19%
2016	516,026,022	6,482,888	1.26%	509,543,134	2.54%	38.91%	276,846,621	1,677,301	0.61%	275,169,320	0.67%	65.31%
2017	543,669,507	7,380,612	1.36%	536,288,895	3.93%	46.20%	286,262,957	2,987,594	1.04%	283,275,363	2.32%	70.18%
Rate Ann%chg	4.01%				2.59%		5.57%				C & I w/o growth	2.05%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	44,585,205	26,519,472	71,104,677	594,376	0.84%	70,510,301	--	--
2008	46,508,342	27,854,065	74,362,407	1,359,418	1.83%	73,002,989	2.67%	2.67%
2009	48,339,268	28,925,381	77,264,649	2,779,134	3.60%	74,485,515	0.17%	4.75%
2010	52,203,775	32,150,580	84,354,355	2,078,009	2.46%	82,276,346	6.49%	15.71%
2011	53,801,819	31,744,060	85,545,879	3,041,494	3.56%	82,504,385	-2.19%	16.03%
2012	57,142,190	36,750,097	93,892,287	5,195,257	5.53%	88,697,030	3.68%	24.74%
2013	61,124,533	43,911,886	105,036,419	6,089,555	5.80%	98,946,864	5.38%	39.16%
2014	62,884,488	47,806,139	110,690,627	6,185,151	5.59%	104,505,476	-0.51%	46.97%
2015	70,352,875	57,348,661	127,701,536	3,526,181	2.76%	124,175,355	12.18%	74.64%
2016	72,183,109	60,046,546	132,229,655	3,806,214	2.88%	128,423,441	0.57%	80.61%
2017	75,207,064	63,455,918	138,662,982	5,565,129	4.01%	133,097,853	0.66%	87.19%
Rate Ann%chg	5.37%	9.12%	6.91%			Ag Imprv+Site w/o growth	2.91%	

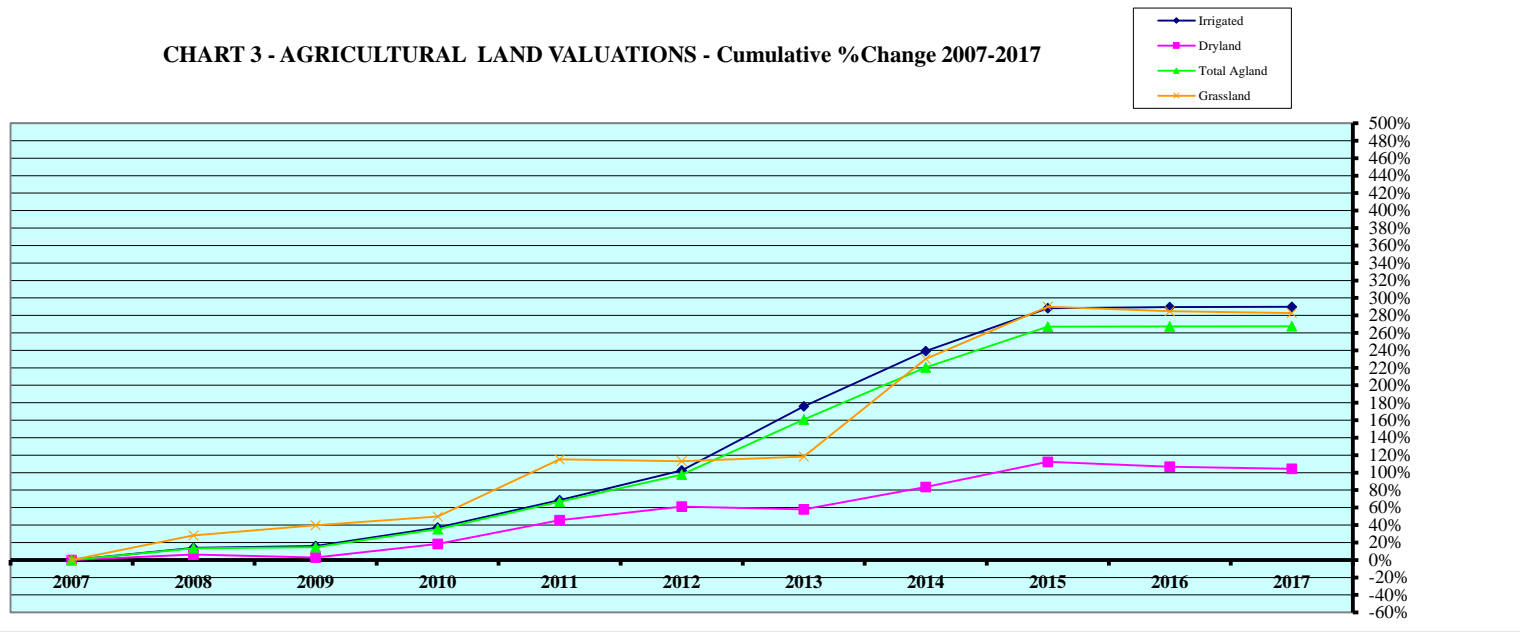
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2007 - 2017 CTL
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2018

Cnty# 93
County YORK

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	518,783,839	--	--	--	70,902,994	--	--	--	8,822,207	--	--	--
2008	591,488,655	72,704,816	14.01%	14.01%	75,373,616	4,470,622	6.31%	6.31%	11,295,815	2,473,608	28.04%	28.04%
2009	601,721,922	10,233,267	1.73%	15.99%	73,001,385	-2,372,231	-3.15%	2.96%	12,333,609	1,037,794	9.19%	39.80%
2010	712,017,149	110,295,227	18.33%	37.25%	83,903,211	10,901,826	14.93%	18.34%	13,224,928	891,319	7.23%	49.90%
2011	874,718,583	162,701,434	22.85%	68.61%	103,283,142	19,379,931	23.10%	45.67%	18,983,277	5,758,349	43.54%	115.18%
2012	1,051,120,588	176,402,005	20.17%	102.61%	114,215,717	10,932,575	10.59%	61.09%	18,788,508	-194,769	-1.03%	112.97%
2013	1,431,060,693	379,940,105	36.15%	175.85%	112,003,340	-2,212,377	-1.94%	57.97%	19,264,987	476,479	2.54%	118.37%
2014	1,759,791,383	328,730,690	22.97%	239.21%	130,207,157	18,203,817	16.25%	83.64%	29,134,041	9,869,054	51.23%	230.24%
2015	2,013,630,082	253,838,699	14.42%	288.14%	150,613,533	20,406,376	15.67%	112.42%	34,402,271	5,268,230	18.08%	289.95%
2016	2,020,661,236	7,031,154	0.35%	289.50%	146,665,473	-3,948,060	-2.62%	106.85%	33,948,276	-453,995	-1.32%	284.80%
2017	2,022,571,501	1,910,265	0.09%	289.87%	144,990,757	-1,674,716	-1.14%	104.49%	33,755,560	-192,716	-0.57%	282.62%

Rate Ann.%chg: Irrigated **14.58%** Dryland **7.42%** Grassland **14.36%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	858,428	--	--	--	122,075	--	--	--	599,489,543	--	--	--
2008	927,080	68,652	8.00%	8.00%	568,378	446,303	365.60%	365.60%	679,653,544	80,164,001	13.37%	13.37%
2009	938,802	11,722	1.26%	9.36%	53,430	-514,948	-90.60%	-56.23%	688,049,148	8,395,604	1.24%	14.77%
2010	1,126,123	187,321	19.95%	31.18%	62,599	9,169	17.16%	-48.72%	810,334,010	122,284,862	17.77%	35.17%
2011	1,244,827	118,704	10.54%	45.01%	220,692	158,093	252.55%	80.78%	998,450,521	188,116,511	23.21%	66.55%
2012	1,647,962	403,135	32.38%	91.97%	286,444	65,752	29.79%	134.65%	1,186,059,219	187,608,698	18.79%	97.84%
2013	1,625,934	-22,028	-1.34%	89.41%	265,838	-20,606	-7.19%	117.77%	1,564,220,792	378,161,573	31.88%	160.93%
2014	1,655,878	29,944	1.84%	92.90%	206,979	-58,859	-22.14%	69.55%	1,920,995,438	356,774,646	22.81%	220.44%
2015	1,650,325	-5,553	-0.34%	92.25%	199,405	-7,574	-3.66%	63.35%	2,200,495,616	279,500,178	14.55%	267.06%
2016	1,715,947	65,622	3.98%	99.89%	197,250	-2,155	-1.08%	61.58%	2,203,188,182	2,692,566	0.12%	267.51%
2017	1,743,589	27,642	1.61%	103.11%	208,521	11,271	5.71%	70.81%	2,203,269,928	81,746	0.00%	267.52%

Cnty# **93**
County **YORK**

Rate Ann.%chg: Total Agric Land **13.90%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (from County Abstract Reports)⁽¹⁾

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
2007	518,646,503	266,372	1,947			71,226,585	47,497	1,500			8,902,313	23,727	375		
2008	591,375,689	267,952	2,207	13.35%	13.35%	75,503,111	45,979	1,642	9.50%	9.50%	11,252,578	23,626	476	26.94%	26.94%
2009	600,353,312	269,643	2,226	0.88%	14.35%	73,696,347	44,458	1,658	0.95%	10.54%	12,312,753	23,408	526	10.44%	40.20%
2010	710,843,317	271,335	2,620	17.67%	34.55%	84,282,170	42,840	1,967	18.68%	31.19%	13,151,785	22,729	579	10.01%	54.22%
2011	875,312,952	274,649	3,187	21.65%	63.68%	103,609,555	38,955	2,660	35.19%	77.36%	18,909,328	23,034	821	41.88%	118.81%
2012	1,050,251,684	276,391	3,800	19.23%	95.16%	115,084,658	37,512	3,068	15.35%	104.58%	18,891,294	22,758	830	1.11%	121.25%
2013	1,432,592,539	280,008	5,116	34.64%	162.77%	111,540,966	34,704	3,214	4.76%	114.33%	19,173,502	21,946	874	5.25%	132.86%
2014	1,762,304,794	284,492	6,195	21.08%	218.15%	129,024,952	30,894	4,176	29.94%	178.50%	28,632,066	20,583	1,391	59.22%	270.76%
2015	2,015,397,388	286,460	7,036	13.58%	261.34%	150,038,738	29,430	5,098	22.07%	239.97%	33,210,840	19,904	1,669	19.95%	344.73%
2016	2,020,624,041	287,235	7,035	-0.01%	261.30%	146,431,365	28,714	5,100	0.03%	240.07%	33,921,383	20,315	1,670	0.07%	345.04%
2017	2,022,501,453	287,514	7,034	0.00%	261.28%	145,018,718	28,432	5,100	0.02%	240.12%	33,796,664	20,245	1,669	-0.02%	344.94%

Rate Annual %chg Average Value/Acre: **13.71%**

13.02%

16.10%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	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
2007	864,525	3,358	257			90,738	197	460			599,730,664	341,151	1,758		
2008	926,480	3,333	278	7.97%	7.97%	55,813	127	438	-4.70%	-4.70%	679,113,671	341,018	1,991	13.28%	13.28%
2009	930,597	3,265	285	2.52%	10.69%	46,413	135	343	-21.75%	-25.43%	687,339,422	340,909	2,016	1.24%	14.69%
2010	1,109,291	3,262	340	19.33%	32.09%	60,751	151	402	17.21%	-12.60%	809,447,314	340,317	2,379	17.97%	35.30%
2011	1,211,806	2,677	453	33.08%	75.78%	220,794	368	600	49.36%	30.54%	999,264,435	339,684	2,942	23.68%	67.34%
2012	1,617,842	2,696	600	32.61%	133.10%	292,308	366	798	33.04%	73.67%	1,186,137,786	339,723	3,491	18.69%	98.61%
2013	1,622,028	2,697	602	0.22%	133.62%	269,886	337	800	0.19%	73.99%	1,565,198,921	339,692	4,608	31.97%	162.10%
2014	1,625,757	2,713	599	-0.37%	132.76%	769,206	831	925	15.69%	101.29%	1,922,356,775	339,513	5,662	22.88%	222.08%
2015	1,651,093	2,754	600	0.04%	132.85%	1,126,036	962	1,170	26.47%	154.57%	2,201,424,095	339,510	6,484	14.52%	268.84%
2016	1,715,941	2,862	600	0.00%	132.85%	197,250	395	500	-57.27%	8.79%	2,202,889,980	339,521	6,488	0.06%	269.08%
2017	1,729,471	2,885	600	0.00%	132.86%	195,245	390	500	0.00%	8.79%	2,203,241,551	339,467	6,490	0.03%	269.19%

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YORK

Rate Annual %chg Average Value/Acre: **13.95%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 4

CHART 5 - 2017 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
13,665	YORK	220,699,775	19,129,935	43,125,066	542,145,560	197,427,121	88,835,836	1,523,947	2,203,269,928	75,207,064	63,455,918	0	3,454,820,150
cnty sectorvalue % of total value:		6.39%	0.55%	1.25%	15.69%	5.71%	2.57%	0.04%	63.77%	2.18%	1.84%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
234	BENEDICT	918,234	109,976	127,477	5,452,821	2,094,367	0	0	0	0	0	0	8,702,875
1.71%	%sector of county sector	0.42%	0.57%	0.30%	1.01%	1.06%							0.25%
	%sector of municipality	10.55%	1.26%	1.46%	62.66%	24.07%							100.00%
273	BRADSHAW	696,695	412,385	1,168,391	7,224,483	3,778,729	0	0	0	0	0	0	13,280,683
2.00%	%sector of county sector	0.32%	2.16%	2.71%	1.33%	1.91%							0.38%
	%sector of municipality	5.25%	3.11%	8.80%	54.40%	28.45%							100.00%
223	GRESHAM	81,163	106,633	33,117	3,900,646	2,316,922	0	0	0	0	0	0	6,438,481
1.63%	%sector of county sector	0.04%	0.56%	0.08%	0.72%	1.17%							0.19%
	%sector of municipality	1.26%	1.66%	0.51%	60.58%	35.99%							100.00%
991	HENDERSON	2,908,336	176,373	16,728	46,194,329	6,847,556	0	0	0	0	0	0	56,143,322
7.25%	%sector of county sector	1.32%	0.92%	0.04%	8.52%	3.47%							1.63%
	%sector of municipality	5.18%	0.31%	0.03%	82.28%	12.20%							100.00%
30	LUSHTON	21,624	3,324	419	939,106	1,318,182	0	0	444,700	0	0	0	2,727,355
0.22%	%sector of county sector	0.01%	0.02%	0.00%	0.17%	0.67%			0.02%				0.08%
	%sector of municipality	0.79%	0.12%	0.02%	34.43%	48.33%			16.31%				100.00%
409	MCCOOL JUNCTION	600,322	40,777	5,144	15,334,298	4,276,658	0	0	0	0	0	0	20,257,199
2.99%	%sector of county sector	0.27%	0.21%	0.01%	2.83%	2.17%							0.59%
	%sector of municipality	2.96%	0.20%	0.03%	75.70%	21.11%							100.00%
62	THAYER	564,313	4,458	562	1,020,293	427,073	0	0	388,432	0	6,525	0	2,411,656
0.45%	%sector of county sector	0.26%	0.02%	0.00%	0.19%	0.22%			0.02%		0.01%		0.07%
	%sector of municipality	23.40%	0.18%	0.02%	42.31%	17.71%			16.11%		0.27%		100.00%
236	WACO	172,694	307,798	785,756	9,772,070	1,962,649	635,884	0	0	0	0	0	13,636,851
1.73%	%sector of county sector	0.08%	1.61%	1.82%	1.80%	0.99%	0.72%						0.39%
	%sector of municipality	1.27%	2.26%	5.76%	71.66%	14.39%	4.66%						100.00%
7768	YORK	43,740,930	3,757,895	3,576,869	308,723,525	157,193,414	14,098,178	0	0	0	0	0	531,090,811
56.85%	%sector of county sector	19.82%	19.64%	8.29%	56.94%	79.62%	15.87%						15.37%
	%sector of municipality	8.24%	0.71%	0.67%	58.13%	29.60%	2.65%						100.00%
10,226	Total Municipalities	49,704,311	4,919,619	5,714,463	398,561,571	180,215,550	14,734,062	0	833,132	0	6,525	0	654,689,233
74.83%	%all municip.sectors of cnty	22.52%	25.72%	13.25%	73.52%	91.28%	16.59%		0.04%		0.01%		18.95%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 10,095	Value : 3,204,577,315	Growth 15,956,138	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	425	5,742,346	35	786,843	19	627,349	479	7,156,538	
02. Res Improve Land	3,934	52,434,177	259	11,827,255	442	18,360,953	4,635	82,622,385	
03. Res Improvements	3,984	351,439,327	342	48,347,428	525	68,108,974	4,851	467,895,729	
04. Res Total	4,409	409,615,850	377	60,961,526	544	87,097,276	5,330	557,674,652	8,166,752
% of Res Total	82.72	73.45	7.07	10.93	10.21	15.62	52.80	17.40	51.18
05. Com UnImp Land	148	6,511,981	17	878,979	2	81,220	167	7,472,180	
06. Com Improve Land	684	32,400,768	34	2,695,284	29	3,037,975	747	38,134,027	
07. Com Improvements	703	157,003,401	39	5,981,114	34	5,951,993	776	168,936,508	
08. Com Total	851	195,916,150	56	9,555,377	36	9,071,188	943	214,542,715	3,609,051
% of Com Total	90.24	91.32	5.94	4.45	3.82	4.23	9.34	6.69	22.62
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	10	1,136,524	4	2,007,100	3	1,402,875	17	4,546,499	
11. Ind Improvements	10	12,515,843	4	41,641,249	3	26,580,425	17	80,737,517	
12. Ind Total	10	13,652,367	4	43,648,349	3	27,983,300	17	85,284,016	0
% of Ind Total	58.82	16.01	23.53	51.18	17.65	32.81	0.17	2.66	0.00
13. Rec UnImp Land	1	60,488	1	4,650	7	138,051	9	203,189	
14. Rec Improve Land	0	0	2	2,684	6	215,765	8	218,449	
15. Rec Improvements	0	0	2	26,483	19	1,180,647	21	1,207,130	
16. Rec Total	1	60,488	3	33,817	26	1,534,463	30	1,628,768	0
% of Rec Total	3.33	3.71	10.00	2.08	86.67	94.21	0.30	0.05	0.00
Res & Rec Total	4,410	409,676,338	380	60,995,343	570	88,631,739	5,360	559,303,420	8,166,752
% of Res & Rec Total	82.28	73.25	7.09	10.91	10.63	15.85	53.10	17.45	51.18
Com & Ind Total	861	209,568,517	60	53,203,726	39	37,054,488	960	299,826,731	3,609,051
% of Com & Ind Total	89.69	69.90	6.25	17.74	4.06	12.36	9.51	9.36	22.62
17. Taxable Total	5,271	619,244,855	440	114,199,069	609	125,686,227	6,320	859,130,151	11,775,803
% of Taxable Total	83.40	72.08	6.96	13.29	9.64	14.63	62.61	26.81	73.80

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	8	970,181	903,817	0	0	0
19. Commercial	43	2,581,023	17,629,644	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	8	970,181	903,817
19. Commercial	0	0	0	43	2,581,023	17,629,644
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				51	3,551,204	18,533,461

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	409	51	78	538

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	702,227	416	222,829,897	2,269	1,345,990,197	2,690	1,569,522,321
28. Ag-Improved Land	1	134,705	152	89,340,182	903	580,877,087	1,056	670,351,974
29. Ag Improvements	1	2,725	155	16,340,711	929	89,229,433	1,085	105,572,869
30. Ag Total							3,775	2,345,447,164

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	92	95.54	2,340,730	
33. HomeSite Improvements	0	0.00	0	87	0.00	10,353,773	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.40	1,600	25	48.63	375,935	
36. FarmSite Improv Land	1	0.55	2,200	132	344.56	2,571,447	
37. FarmSite Improvements	1	0.00	2,725	142	0.00	5,986,938	
38. FarmSite Total							
39. Road & Ditches	0	4.79	0	0	981.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	7	5.15	126,175	7	5.15	126,175	
32. HomeSite Improv Land	512	519.89	12,703,305	604	615.43	15,044,035	
33. HomeSite Improvements	491	0.00	49,573,489	578	0.00	59,927,262	1,303,823
34. HomeSite Total				585	620.58	75,097,472	
35. FarmSite UnImp Land	131	152.82	912,105	157	201.85	1,289,640	
36. FarmSite Improv Land	818	2,201.29	15,558,150	951	2,546.40	18,131,797	
37. FarmSite Improvements	828	0.00	39,655,944	971	0.00	45,645,607	2,876,512
38. FarmSite Total				1,128	2,748.25	65,067,044	
39. Road & Ditches	0	930,081,284.21	0	0	930,082,270.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,713	930,085,639.02	140,164,516	4,180,335

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	2,206,489	12	1,386.56	2,206,489

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	5	159.10	775,120
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	5	159.10	775,120
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	149,545.10	51.89%	1,091,679,230	53.85%	7,300.00
46. 1A	53,479.28	18.56%	379,702,888	18.73%	7,100.00
47. 2A1	16,514.06	5.73%	114,607,590	5.65%	6,940.00
48. 2A	13,680.69	4.75%	94,943,982	4.68%	6,940.00
49. 3A1	29,695.68	10.30%	189,458,457	9.35%	6,380.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	15,276.71	5.30%	94,715,602	4.67%	6,200.00
52. 4A	10,019.47	3.48%	62,120,714	3.06%	6,200.00
53. Total	288,210.99	100.00%	2,027,228,463	100.00%	7,033.83
Dry					
54. 1D1	8,942.08	31.97%	48,072,620	33.70%	5,376.00
55. 1D	7,122.26	25.47%	38,289,277	26.84%	5,376.00
56. 2D1	953.27	3.41%	4,671,023	3.27%	4,900.00
57. 2D	2,750.45	9.83%	13,477,205	9.45%	4,900.00
58. 3D1	4,355.02	15.57%	20,468,594	14.35%	4,700.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,288.58	8.18%	10,527,468	7.38%	4,600.00
61. 4D	1,554.33	5.56%	7,149,918	5.01%	4,600.00
62. Total	27,965.99	100.00%	142,656,105	100.00%	5,101.06
Grass					
63. 1G1	958.99	4.79%	2,032,584	6.07%	2,119.50
64. 1G	1,761.91	8.79%	3,615,607	10.81%	2,052.10
65. 2G1	513.51	2.56%	926,243	2.77%	1,803.75
66. 2G	1,291.61	6.44%	2,326,705	6.95%	1,801.40
67. 3G1	2,849.08	14.22%	4,799,504	14.34%	1,684.58
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,385.95	11.91%	3,731,062	11.15%	1,563.76
70. 4G	10,279.64	51.29%	16,027,037	47.90%	1,559.10
71. Total	20,040.69	100.00%	33,458,742	100.00%	1,669.54
Irrigated Total					
Irrigated Total	288,210.99	84.89%	2,027,228,463	91.93%	7,033.83
Dry Total					
Dry Total	27,965.99	8.24%	142,656,105	6.47%	5,101.06
Grass Total					
Grass Total	20,040.69	5.90%	33,458,742	1.52%	1,669.54
72. Waste	2,886.49	0.85%	1,730,617	0.08%	599.56
73. Other	391.30	0.12%	208,721	0.01%	533.40
74. Exempt	942.89	0.28%	0	0.00%	0.00
75. Market Area Total	339,495.46	100.00%	2,205,282,648	100.00%	6,495.76

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	39,800.67	282,785,925	248,338.29	1,743,917,744	288,210.99	2,027,228,463
77. Dry Land	58.89	306,112	3,857.22	19,943,295	24,049.88	122,406,698	27,965.99	142,656,105
78. Grass	0.80	1,632	2,340.36	3,961,102	17,699.53	29,496,008	20,040.69	33,458,742
79. Waste	0.14	84	269.24	161,544	2,617.11	1,568,989	2,886.49	1,730,617
80. Other	1.02	510	34.06	30,101	356.22	178,110	391.30	208,721
81. Exempt	67.64	0	518.74	0	356.51	0	942.89	0
82. Total	132.88	833,132	46,301.55	306,881,967	293,061.03	1,897,567,549	339,495.46	2,205,282,648

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	288,210.99	84.89%	2,027,228,463	91.93%	7,033.83
Dry Land	27,965.99	8.24%	142,656,105	6.47%	5,101.06
Grass	20,040.69	5.90%	33,458,742	1.52%	1,669.54
Waste	2,886.49	0.85%	1,730,617	0.08%	599.56
Other	391.30	0.12%	208,721	0.01%	533.40
Exempt	942.89	0.28%	0	0.00%	0.00
Total	339,495.46	100.00%	2,205,282,648	100.00%	6,495.76

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 Benedict City	27	64,774	102	375,829	102	5,291,412	129	5,732,015	0
83.2 Bradshaw City	23	109,678	144	494,045	151	7,065,569	174	7,669,292	28,425
83.3 Gresham City	36	81,080	115	275,733	115	3,707,317	151	4,064,130	0
83.4 Henderson City	30	366,351	424	4,135,127	424	42,686,752	454	47,188,230	504,941
83.5 Lushton City	22	13,014	25	10,715	30	973,585	52	997,314	0
83.6 Mccool Jct	27	171,999	174	1,184,918	174	14,309,626	201	15,666,543	948,076
83.7 Rural Benedict	3	117,873	79	2,983,575	93	11,061,489	96	14,162,937	181,690
83.8 Rural Bradshaw	4	77,927	103	3,935,230	112	14,525,538	116	18,538,695	142,654
83.9 Rural Gresham	2	84,563	37	1,608,052	41	5,124,542	43	6,817,157	393,858
83.10 Rural Henderson	2	20,670	44	1,641,108	56	6,982,837	58	8,644,615	35,256
83.11 Rural Mccool Jct	15	303,245	100	4,166,385	115	13,571,530	130	18,041,160	401,218
83.12 Rural Waco	6	410,599	89	3,765,976	111	14,184,814	117	18,361,389	584,620
83.13 Rural York	1	25,100	55	2,522,583	67	9,262,699	68	11,810,382	45,918
83.14 Sacks Lake	0	0	0	0	20	1,721,017	20	1,721,017	44,669
83.15 Spring Lake Etc	12	101,066	32	780,375	32	6,380,326	44	7,261,767	13,274
83.16 Thayer City	28	23,491	34	55,814	35	1,204,554	63	1,283,859	114,810
83.17 Waco City	19	141,490	133	937,322	134	9,174,460	153	10,253,272	35,000
83.18 York City	215	4,810,120	2,783	45,047,413	2,818	267,453,816	3,033	317,311,349	4,451,695
83.19 York Suburban	16	436,687	170	8,920,634	242	34,420,976	258	43,778,297	240,648
84 Residential Total	488	7,359,727	4,643	82,840,834	4,872	469,102,859	5,360	559,303,420	8,166,752

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	Benedict City	5	9,870	25	72,004	26	1,935,203	31	2,017,077	0
85.2	Bradshaw City	10	55,603	29	132,570	32	3,602,885	42	3,791,058	0
85.3	Gresham City	10	5,243	26	64,978	26	2,158,029	36	2,228,250	0
85.4	Henderson City	17	171,757	70	1,090,299	70	5,383,331	87	6,645,387	37,796
85.5	Lushton City	1	70	5	8,442	5	1,304,921	6	1,313,433	0
85.6	Mccool Jct	14	184,203	39	877,931	41	3,285,015	55	4,347,149	146,671
85.7	Rural Benedict	1	2,042	2	182,879	3	183,659	4	368,580	0
85.8	Rural Bradshaw	4	168,752	17	983,930	17	2,475,778	21	3,628,460	0
85.9	Rural Henderson	1	6,552	13	334,309	13	748,478	14	1,089,339	0
85.10	Rural Mccool Jct	2	4,280	5	177,799	6	2,931,849	8	3,113,928	383,427
85.11	Rural Waco	1	29,129	8	3,159,653	9	27,489,261	10	30,678,043	20,394
85.12	Rural York	0	0	1	34,925	4	66,407	4	101,332	0
85.13	Thayer City	9	3,205	6	26,517	6	433,817	15	463,539	0
85.14	Waco City	4	105,286	14	113,203	15	2,381,926	19	2,600,415	0
85.15	York City	79	5,983,170	482	31,197,782	495	149,442,683	574	186,623,635	2,960,263
85.16	York Suburban	9	743,018	22	4,223,305	25	45,850,783	34	50,817,106	60,500
86	Commercial Total	167	7,472,180	764	42,680,526	793	249,674,025	960	299,826,731	3,609,051

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	958.99	4.79%	2,032,584	6.07%	2,119.50
88. 1G	1,761.91	8.79%	3,615,607	10.81%	2,052.10
89. 2G1	513.51	2.56%	926,243	2.77%	1,803.75
90. 2G	1,291.61	6.44%	2,326,705	6.95%	1,801.40
91. 3G1	2,849.08	14.22%	4,799,504	14.34%	1,684.58
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,385.95	11.91%	3,731,062	11.15%	1,563.76
94. 4G	10,279.64	51.29%	16,027,037	47.90%	1,559.10
95. Total	20,040.69	100.00%	33,458,742	100.00%	1,669.54
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	20,040.69	100.00%	33,458,742	100.00%	1,669.54
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	20,040.69	100.00%	33,458,742	100.00%	1,669.54

**2018 County Abstract of Assessment for Real Property, Form 45
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

93 York

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	542,145,560	557,674,652	15,529,092	2.86%	8,166,752	1.36%
02. Recreational	1,523,947	1,628,768	104,821	6.88%	0	6.88%
03. Ag-Homesite Land, Ag-Res Dwelling	75,207,064	75,097,472	-109,592	-0.15%	1,303,823	-1.88%
04. Total Residential (sum lines 1-3)	618,876,571	634,400,892	15,524,321	2.51%	9,470,575	0.98%
05. Commercial	197,427,121	214,542,715	17,115,594	8.67%	3,609,051	6.84%
06. Industrial	88,835,836	85,284,016	-3,551,820	-4.00%	0	-4.00%
07. Total Commercial (sum lines 5-6)	286,262,957	299,826,731	13,563,774	4.74%	3,609,051	3.48%
08. Ag-Farmsite Land, Outbuildings	63,455,918	65,067,044	1,611,126	2.54%	2,876,512	-1.99%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	63,455,918	65,067,044	1,611,126	2.54%	2,876,512	-1.99%
12. Irrigated	2,022,571,501	2,027,228,463	4,656,962	0.23%		
13. Dryland	144,990,757	142,656,105	-2,334,652	-1.61%		
14. Grassland	33,755,560	33,458,742	-296,818	-0.88%		
15. Wasteland	1,743,589	1,730,617	-12,972	-0.74%		
16. Other Agland	208,521	208,721	200	0.10%		
17. Total Agricultural Land	2,203,269,928	2,205,282,648	2,012,720	0.09%		
18. Total Value of all Real Property (Locally Assessed)	3,171,865,374	3,204,577,315	32,711,941	1.03%	15,956,138	0.53%

2018 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:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$253,167
7.	Adopted budget, or granted budget if different from above:
	\$253,167; 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 will continue to appropriate \$25,000 per year into a fund to do the next commercial reappraisal.
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:
	\$1,875

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard.
2.	CAMA software:
	Vanguard.
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. https://york.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Office Staff and GIS Workshop.
8.	Personal Property software:
	Vanguard.

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:
	None.
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. Occasionally, the county will hire an outside appraisal company 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.
4.	Have the existing contracts been approved by the PTA?
	There are none at this time.
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.

2018 Residential Assessment Survey for York County

1.	Valuation data collection done by:																						
	County 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> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</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.	Ag	Agricultural homes and outbuildings
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Ag	Agricultural homes and outbuildings																						
3.	List and describe the approach(es) used to estimate the market value of residential properties.																						
	Cost and Market approach are used to estimate the market value of residential 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 their tables using the local market information.																						

5.	Are individual depreciation tables developed for each valuation grouping?																																																											
	Yes; as well as for other subclasses of some valuation groups. In some cases, depreciation tables are developed for individual assessor locations or subdivisions.																																																											
6.	Describe the methodology used to determine the residential lot values?																																																											
	Sales Comparison is used to analyze the few available sales and watch for changes.																																																											
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																											
	Currently subdivisions are filling out at such a rapid rate, there is not a need for a developer discount.																																																											
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2018 Commercial Assessment Survey for York County

1.	Valuation data collection done by:												
	County assessor and contractor.												
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:												
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	Cost and sales comparison are the approaches used to estimate the market value of commercial properties.												
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 county 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 county 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.

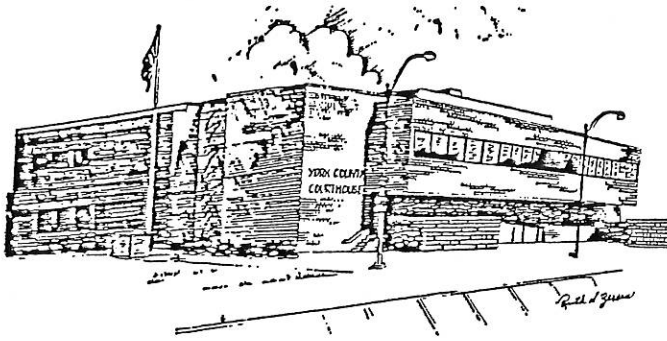
Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels. Commercial and residential land tends to be more interchangeable in the smaller communities, and the values and trends tend to be similar.

7.	<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	2012	2015	2014
	2	2014	2012	2015	2014
	3	2014	2012	2015	2014
	4	2014	2012	2015	2014
	5	2014	2012	2015	2014

2018 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:							
	County 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; width: 15%;"><u>Market Area</u></th> <th style="text-align: center; width: 65%;"><u>Description of unique characteristics</u></th> <th style="text-align: center; width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>York currently recognizes one market area for the entire county.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	York currently recognizes one market area for the entire county.	2017	
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2	York currently recognizes one market area for the entire county.	2017						
	<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.							
	The county uses market activity and sales trends to determine if there is a need for additional market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	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.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	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.							
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 uses. Since there is no reporting process, no known sales, the county knows of no WRP acres in the county.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
7a.	How many special valuation applications are on file?							
	8							
7b.	What process was used to determine if non-agricultural influences exist in the county?							

<p>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.</p> <p>The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in the county.</p>



OFFICE OF

York County Assessor

Phone 402-362-4926
Fax 402-362-4735
York, Nebraska 68467

September 12-2017

Plan of Assessment entered for years 2018 with carry over into 2019 and 2020.,

It is my plan at this time to rerun for County Assessor and will try to implement the schedule laid out in this report.

The office of the County Assessor has a staff of assessor, deputy, general clerk and real estate clerk. All pickup work and appraisals are done by the staff and no outside companies are used, except for the ethanol plant and the pellet company. These plants have lots of buildings used in the process of manufacturing and are out of my expertise. It is to the counties benefit if they are done by a commercial appraiser.

Cadastral maps are kept current by the real estate clerk as well as all transfer of ownership and splits in property descriptions. Any new subdivisions are entered in our cama system by the deputy assessor. It is her responsibility to maintain the GIS and Cama.

We maintain a sales file according to state directive and use it to establish new values.

New property records were established for all rural property and pictures are still being taken. All buildings were updated as well as the houses. I still have several townships to complete but will be done by 1-1-2018.

Plan for 2019 and 2020 will depend on the budgets and election.

This is the three year assessment plan required by law and submitted to the County Board.,