

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2019 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**YORK COUNTY**



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 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

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups 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.

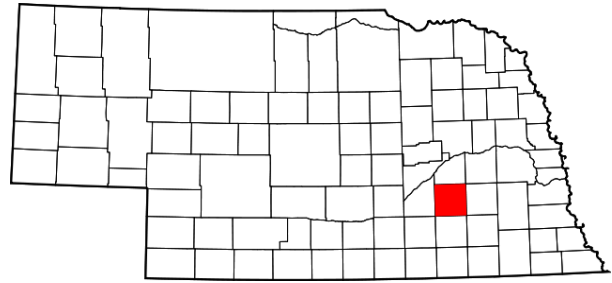
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

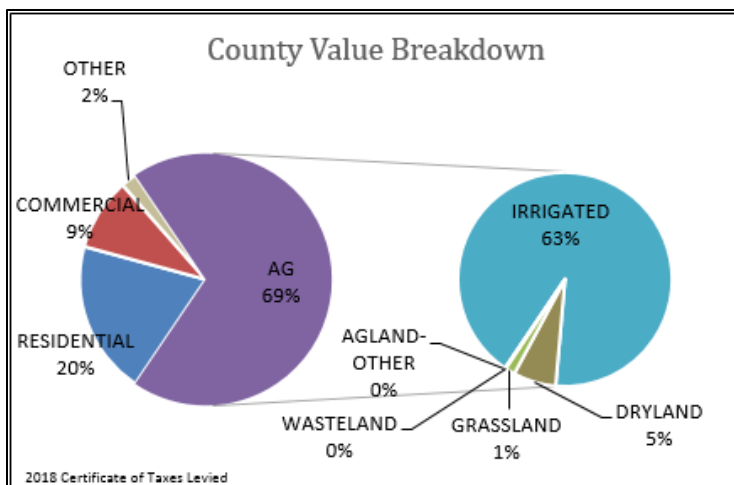
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 572 square miles, York County had 13,806 residents, per the Census Bureau Quick Facts for 2017, a 1% population increase over the 2010 U.S. Census. Reports indicated that 71% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$115,757 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 518 employer establishments with total employment of 6,381, a 4% increase in total employment from the prior year.



Agricultural land makes up approximately 69% 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 2019

CITY POPULATION CHANGE			
	2008	2018	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	8,081	7,768	-3.9%

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



## **2019 Residential Correlation for York County**

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### ***Assessment Actions***

The York County Assessor implemented a new costing index for the residential properties in the county. The county assessor places all of the values in a holding file in the Computer Assisted Mass Appraisal (CAMA) system. As the residential properties were inspected and viewed, the roll over file was removed and the 2019 value was applied. The county assessor revalued all the rural residential property in the county. The county assessor also inspected and reviewed all villages in the county. New pictures were taken and new Property Record Cards (PRC) was made for each parcel. Current sales for the rural residential properties and created a new depreciation factor. A new depreciation factor was created and used in each of the valuation groups of villages. Land values were changed in the villages according to sales on vacant properties. All pick-up work was done but not much new construction in the smaller villages. Henderson is showing an increase in sales in the last two years and properties are selling high and very fast. McCool Junction also has an active housing market with a new subdivision being developed by McCool Development Corporation and Tax Increment Financing (TIF). York has a new subdivision being developed for higher-end houses.

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

An annual comprehensive review of the assessment practices is conducted on all three-property classes for the county. The Property Assessment Division (Division) focuses on the submission and qualification of sales information, the accuracy, timely submission of sales, the accuracy of values on the Assessed Value Update (AVU), and the stratification of properties into valuation groups. The Division also reviews the association of sold and unsold valuation changes, and the county's six-year inspection and review cycle. This is to ensure that the county assessor is meeting all of the statutory reporting schedules, lot value studies, and valuation methodology. The dates used on the depreciation as well as costing index tables in the CAMA system are also reviewed.

Part of the review is to ensure that sales information sent to the state sales file is accurate and received on a timely matter. .Random audits of the Real Estate Transfer Statements (Form 521) revealed the statements were not submitted within the required timeframe. The county assessor recently converted to a new CAMA system and was dealing with vendor/computer issues. Though the information was not timely, the county assessor worked diligently with the CAMA vendor and the sales data information was submitted without any errors. In addition, the AVU values were reported with no errors.

The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. When the county assessor does not get a questionnaire returned, the buyer or seller is contacted to get the information needed to verify the sale.

## 2019 Residential Correlation for York County

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The county assessor reviewed the valuation groups and decided to combine Benedict, Bradshaw, and Gresham as the county continues to ensure the valuation groups appear to have the same general economic conditions. The county assessor reviews the land-to-building ratios when the properties are inspected and reviewed in the current assessment year.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county is up-to-date with the six-year inspection and review cycle. The county assessor and staff inspected and reviewed all the parcels within the county. New costing and depreciation was updated this year. After each parcel was inspected and reviewed, new PRCs were made. New aerial imagery was flown this year for the entire county.

The county assessor is currently using depreciation tables between 2013 and 2018 while the costing index tables are between 2012 and 2018. The county assessor has inspected and reviewed the lots within the county between 2013 and 2018.

The county assessor meets all of the statutory reporting schedules by the statutory date except was late submitting the School District Taxable Value Report by one day.

### *Description of Analysis*

Residential parcels are analyzed utilizing eight valuation groups that are based on the assessor location in the county.

<b>Valuation Group</b>	<b>Description</b>
1	York
2	Benedict, Bradshaw, and Gresham
4	Henderson
5	McCool Junction
6	Waco
7	Villages; Arborville, Lushton, Thayer
8	Spring Lake, Sack Lake
9	Rural

There are 405 sales representing only seven valuation groups. All valuation groups with an adequate number of sales are in the acceptable range. All three measures of central tendency are within the acceptable range and with a variance of two points provide support of a level of value within the acceptable range. During the two-year study period, the values show an increasing trend for residential properties within the county.

In comparing the 2019 County Abstract of Assessment for Real Property, Form 45 with the 2018 Certificated of Taxes Levied Report (CTL) it shows an overall increase of almost 3%, which

## 2019 Residential Correlation for York County

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corresponds with the reported assessment actions of the county for the residential class. The reported assessment actions affected both the sales file and the abstract similarly.

### *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. The quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	300	98.44	98.26	96.79	08.87	101.52
2	28	99.02	103.10	98.18	07.92	105.01
4	32	99.67	100.10	99.88	05.05	100.22
5	15	97.04	93.61	98.58	12.62	94.96
6	9	99.25	99.63	99.09	02.40	100.54
8	1	78.84	78.84	78.84	00.00	100.00
9	20	98.86	100.71	96.94	11.26	103.89
____ALL____	405	98.67	98.67	97.11	08.66	101.61

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in York County is 99%.

## 2019 Commercial Correlation for York County

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### *Assessment Actions*

For assessment year 2019, the York County Assessor performed pick-up and permit work for the commercial class of property in York County.

### *Assessment Practice Review*

An annual comprehensive review of the assessment practices is conducted for the county. Within the commercial class, the Property Assessment Division (Division) assessment practice review focuses on the submission and qualification of sales information, the accuracy, and timely submission of sales, and the accuracy of values on the Assessed Value Update (AVU), as well as the stratification of properties into valuation groups. The Division also reviews the association of sold and unsold valuation changes, and the county's six-year inspection and review cycle. This is to ensure that the county assessor is meeting all of the statutory reporting schedules, lot value studies, and valuation methodology. The dates used on the depreciation and costing index tables in the Computer Assisted Mass Appraisal (CAMA) system is also reviewed.

Just as in the residential class, York County continues to show no apparent indication of sales bias. Both the sold and unsold parcels had minimal changes and this reflects the reported actions. No errors were found in the AVU. The county assessor submits sales timely with minimal errors.

The county assessor utilizes five valuation groups based on the economic characteristics with the county. These define distinct market areas. The county assessor uses depreciation tables, costing index tables, and lot value studies from 2018.

The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. The county assessor has a high rate of return from both. When sales questionnaires are incomplete, the county assessor is diligent to follow up with individuals to get accurate and complete information. It appears the county assessor has qualified sales without any apparent bias. The process used to establish land values was reviewed. The county's inspection and review cycle for all real property was discussed with the county assessor. The county assessor is up-to-date with the six-year inspection and review cycle. The county assessor inspects and reviews properties, then the county assessor as well as the office staff enters all of the information into the county's CAMA system.

## 2019 Commercial Correlation for York County

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### *Description of Analysis*

York County contains around 800 improved commercial parcels that have been stratified into five valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	York, Rural York
2	Henderson, Rural Henderson
3	Villages; Benedict, Bradshaw, Gresham, Lushton, McCool Junction, Thayer, Waco, and associated rural
4	Interstate Corridors
5	Rural

There are 48 sales in the statistical profile for the commercial class utilizing only three of five valuation groups. Analyses of these sales were 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. The stratification by valuation groups revealed that only one valuation group had achieved an adequate sample size to be considered as a stand-alone measurement of a substratum of the county.

Valuation Group 1, York and rural York commercial properties, which has the adequate sample size, is in the acceptable range. An analysis of the statistical profile shows that all three measures of central tendency are within the acceptable range and with a variance of three points, provide support of a level of value within the acceptable range. The two qualitative measurements indicate that there is some uniformity of assessment.

Analysis of the change in Net Taxable Sales and Commercial and Industrial Assessed Value can provide insight into the county's market trends, both individually and relative to one another. The expectation is that, economically, increased sales result in increased profits, thus, increasing demand for income producing properties. The data supports that assessed values have paralleled with the general economic trends in the county for the two most recent years.

# 2019 Commercial Correlation for York County

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***Equalization and Quality of Assessment***

A review of both the statistics and the assessment practices suggest that assessment within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	42	99.34	99.19	96.13	14.38	103.18
2	3	100.48	96.33	95.75	05.36	100.61
3	3	85.12	92.56	101.77	10.83	90.95
____ ALL ____	48	99.34	98.59	96.20	13.83	102.48

***Level of Value***

Based on analysis of all available information, the level of value for the commercial property in York County is 99%.

## 2019 Agricultural Correlation for York County

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### *Assessment Actions*

For the current assessment year, the York County Assessor reviewed the county for any land use changes. Every year, the county assessor checks the method of irrigation, for corner pivot additions, and/or conversions to underground tape irrigation. The county assessor also locates any new construction of pivots, grain bins, and other outbuildings. The county assessor receives new building permits issued by the county and the new construction was inspected and reviewed. The county had new aerial photos flown and entered into the computer. The county compares the building sites in gWorks as to the data that was received during drive by inspections. The county assessor maintains the sales file for the county's use and for the use of the public. The agricultural home sites are valued for the first acre are \$24,500 and \$7,000 for any acre thereafter.

A sales analysis of agricultural land was conducted, and agricultural land values were decreased this year for the first time in the past five years. Irrigated land decreased 4%, dry land decreased 6%, and grassland decreased 10%.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. Within the agricultural class, the Property Assessment Division's (Division) assessment practice review focuses on the submission and qualification of sales information and its accuracy, the timely submission of sales, the accuracy of values on the Assessed Value Update (AVU), and the stratification of properties into market areas. The Division also reviews the county's six-year inspection and review cycle on agricultural improvements, land use analysis, and the valuation methodology for agricultural homes and outbuildings.

York County continues to maintain acceptable sales qualification and verification practices. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property. The review also looked at the filing of Real Estate Transfer Statement (Form 521) as well as checking the values reported on the AVU. No accuracy issues were found and monthly transfers were done most every month.

Land use is reviewed using the most current aerial imagery. The county also uses certification from Farm Services Agency (FSA) maps, information from Nebraska's Natural Resources District (NRD), physical inspections, and questionnaires. The home site acres are at \$24,500 and building sites are at \$7000 an acre. Agricultural homes and rural residential sites are valued with the same appraisal process. Agricultural outbuildings are valued using the Vanguard Computer Assisted Mass Appraisal system costing tables. These outbuildings depreciate around three-percent per year to a maximum allowed depreciation of 95%.

York County has determined that there is only one agricultural market area and currently has no sale evidence that would indicate the existence of an additional market area.

# 2019 Agricultural Correlation for York County

***Description of Analysis***

Review of the statistical profile indicates that there are 43 agricultural land sales. The median and weighted mean correlate closely and the COD supports the use of the median as an indicator of the level of value. The mean is slightly high at 77%, but is impacted by extreme outliers. Agricultural land in York County is 85% irrigated, as a result, 40 of the 43 sales are 80% Majority Land Use (MLU) irrigated land. The 80% MLU statistics are nearly identical to the overall sample.

Although there are no sales of dryland or grassland, the values established by the York County Assessor are reasonably comparable with all adjoining counties. Dryland decreased at a similar rate as irrigated land, and is equalized but at the high end of the valuation array when compared to adjoining counties. The irrigated and dryland decreases were both typical for the market

The grassland decreased 10%; this adjustment is not typical for the region; however, with no sales of grassland in or around York County there is no conclusive information with which analyze this valuation adjustment. Comparison of York County’s grassland value to the adjoining counties show it be higher than Clay or Fillmore Counties, but lower than the other adjoining counties. Grassland in York County only accounts for 1% of the total value of the class. Grassland in this region generally consists of small parcels that are not suitable for cropping, and sales can be subject to non-agricultural influences. Comparison of counties near York County indicate that weighted grassland assessments vary by 40%, making conclusions of acceptability based on inter-county comparisons difficult. Lacking conclusive evidence, all agricultural land in York County is determined to be assessed within the acceptable range.

***Equalization and Quality of Assessment***

Agricultural outbuildings are assessed uniformly with transparent methods and are believed to be equalized and at an acceptable level of value.

All though there are only sales of irrigated land, the analysis supports that uniformity of agricultural land assessments has been achieved. The COD supports that the county’s valuation structure values agricultural property uniformly.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	40	72.27	76.83	74.59	13.96	103.00
2	40	72.27	76.83	74.59	13.96	103.00
____ ALL ____	43	72.42	76.70	74.27	13.99	103.27

The quality of assessment of the agricultural class of property complies with generally accepted mass appraisal techniques.



## 2019 Agricultural Correlation for York County

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### *Level of Value*

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

## 2019 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	99	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	99	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal techniques.	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 5th day of April, 2019.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2019 Commission Summary for York County

### Residential Real Property - Current

Number of Sales	405	Median	98.67
Total Sales Price	\$53,135,077	Mean	98.67
Total Adj. Sales Price	\$53,135,077	Wgt. Mean	97.11
Total Assessed Value	\$51,600,776	Average Assessed Value of the Base	\$110,351
Avg. Adj. Sales Price	\$131,198	Avg. Assessed Value	\$127,409

### Confidence Interval - Current

95% Median C.I	98.10 to 99.35
95% Wgt. Mean C.I	96.00 to 98.23
95% Mean C.I	97.17 to 100.17
% of Value of the Class of all Real Property Value in the County	18.68
% of Records Sold in the Study Period	7.64
% of Value Sold in the Study Period	8.82

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	398	99	99.11
2017	406	100	99.80
2016	348	98	98.03
2015	331	99	98.50

## 2019 Commission Summary for York County

### Commercial Real Property - Current

Number of Sales	48	Median	99.34
Total Sales Price	\$34,438,922	Mean	98.59
Total Adj. Sales Price	\$34,438,922	Wgt. Mean	96.20
Total Assessed Value	\$33,131,722	Average Assessed Value of the Base	\$307,327
Avg. Adj. Sales Price	\$717,478	Avg. Assessed Value	\$690,244

### Confidence Interval - Current

95% Median C.I	95.09 to 102.37
95% Wgt. Mean C.I	83.15 to 109.26
95% Mean C.I	93.09 to 104.09
% of Value of the Class of all Real Property Value in the County	9.62
% of Records Sold in the Study Period	4.90
% of Value Sold in the Study Period	11.00

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	44	98	98.49
2017	42	96	96.25
2016	40	99	98.74
2015	38	99	98.76

**93 York**  
**RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 405  
 Total Sales Price : 53,135,077  
 Total Adj. Sales Price : 53,135,077  
 Total Assessed Value : 51,600,776  
 Avg. Adj. Sales Price : 131,198  
 Avg. Assessed Value : 127,409

MEDIAN : 99  
 WGT. MEAN : 97  
 MEAN : 99  
 COD : 08.66  
 PRD : 101.61

COV : 15.62  
 STD : 15.41  
 Avg. Abs. Dev : 08.54  
 MAX Sales Ratio : 198.30  
 MIN Sales Ratio : 27.22

95% Median C.I. : 98.10 to 99.35  
 95% Wgt. Mean C.I. : 96.00 to 98.23  
 95% Mean C.I. : 97.17 to 100.17

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	54	100.17	100.08	99.78	08.01	100.30	27.22	172.74	98.86 to 101.30	127,465	127,179
01-JAN-17 To 31-MAR-17	35	100.43	107.56	103.83	10.21	103.59	91.64	195.87	98.50 to 102.62	117,937	122,453
01-APR-17 To 30-JUN-17	55	98.76	99.56	98.34	05.22	101.24	81.33	125.09	97.88 to 100.01	129,628	127,480
01-JUL-17 To 30-SEP-17	58	99.30	98.52	98.05	05.27	100.48	64.97	143.93	98.30 to 99.82	124,247	121,820
01-OCT-17 To 31-DEC-17	50	99.32	102.89	97.13	11.34	105.93	70.40	198.30	97.04 to 100.71	117,547	114,168
01-JAN-18 To 31-MAR-18	37	96.77	93.35	95.36	07.95	97.89	66.56	119.88	92.79 to 98.66	139,917	133,430
01-APR-18 To 30-JUN-18	58	97.99	97.72	96.41	08.43	101.36	56.45	153.39	95.71 to 99.69	153,834	148,306
01-JUL-18 To 30-SEP-18	58	93.99	92.02	91.19	12.10	100.91	60.15	141.03	88.39 to 97.45	134,683	122,815
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	202	99.45	100.79	99.54	06.92	101.26	27.22	195.87	98.86 to 100.00	125,479	124,903
01-OCT-17 To 30-SEP-18	203	97.30	96.57	94.90	10.26	101.76	56.45	198.30	96.00 to 98.37	136,888	129,903
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	198	99.32	101.51	98.89	07.70	102.65	64.97	198.30	98.58 to 99.83	122,935	121,572
<u>ALL</u>	405	98.67	98.67	97.11	08.66	101.61	27.22	198.30	98.10 to 99.35	131,198	127,409

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	300	98.44	98.26	96.79	08.87	101.52	56.45	198.30	97.80 to 99.31	133,872	129,571
2	28	99.02	103.10	98.18	07.92	105.01	81.66	195.87	97.45 to 100.22	66,550	65,342
4	32	99.67	100.10	99.88	05.05	100.22	69.76	120.54	97.46 to 103.32	124,174	124,019
5	15	97.04	93.61	98.58	12.62	94.96	27.22	139.66	90.97 to 101.30	122,837	121,092
6	9	99.25	99.63	99.09	02.40	100.54	95.71	106.18	96.23 to 103.73	154,004	152,606
8	1	78.84	78.84	78.84	00.00	100.00	78.84	78.84	N/A	260,000	204,981
9	20	98.86	100.71	96.94	11.26	103.89	70.40	172.74	96.05 to 101.61	182,400	176,822
<u>ALL</u>	405	98.67	98.67	97.11	08.66	101.61	27.22	198.30	98.10 to 99.35	131,198	127,409

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	402	98.65	98.24	97.09	08.28	101.18	27.22	198.30	98.10 to 99.32	132,093	128,248
06											
07	3	147.46	156.14	134.77	16.00	115.86	125.09	195.87	N/A	11,167	15,049
<u>ALL</u>	405	98.67	98.67	97.11	08.66	101.61	27.22	198.30	98.10 to 99.35	131,198	127,409

**93 York**  
**RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 405  
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 MEAN : 99  
 COD : 08.66  
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COV : 15.62  
 STD : 15.41  
 Avg. Abs. Dev : 08.54  
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 MIN Sales Ratio : 27.22

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 95% Wgt. Mean C.I. : 96.00 to 98.23  
 95% Mean C.I. : 97.17 to 100.17

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	195.87	195.87	195.87	00.00	100.00	195.87	195.87	N/A	3,000	5,876
Less Than 15,000	4	144.25	146.28	129.80	17.60	112.70	100.75	195.87	N/A	8,625	11,195
Less Than 30,000	21	103.68	114.90	111.17	22.69	103.36	27.22	195.87	100.00 to 140.63	19,270	21,423
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	404	98.67	98.43	97.11	08.43	101.36	27.22	198.30	98.10 to 99.35	131,515	127,710
Greater Than 14,999	401	98.64	98.20	97.09	08.26	101.14	27.22	198.30	98.10 to 99.31	132,420	128,569
Greater Than 29,999	384	98.51	97.78	97.00	07.74	100.80	56.45	198.30	97.91 to 99.11	137,319	133,205
<u>Incremental Ranges</u>											
0 TO 4,999	1	195.87	195.87	195.87	00.00	100.00	195.87	195.87	N/A	3,000	5,876
5,000 TO 14,999	3	141.03	129.75	123.51	11.04	105.05	100.75	147.46	N/A	10,500	12,968
15,000 TO 29,999	17	103.43	107.52	109.43	18.06	98.25	27.22	150.04	97.31 to 134.41	21,775	23,829
30,000 TO 59,999	48	98.87	102.46	101.20	14.06	101.25	64.05	198.30	96.33 to 102.44	45,861	46,412
60,000 TO 99,999	85	99.72	99.66	99.49	07.91	100.17	66.56	172.74	97.84 to 101.13	80,999	80,588
100,000 TO 149,999	118	97.73	95.91	95.85	07.05	100.06	56.45	139.66	96.77 to 99.24	123,453	118,329
150,000 TO 249,999	97	98.13	96.52	96.57	05.30	99.95	72.34	135.95	97.13 to 98.86	185,012	178,667
250,000 TO 499,999	36	98.99	96.68	96.85	07.10	99.82	66.57	110.63	95.72 to 101.34	309,183	299,433
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	405	98.67	98.67	97.11	08.66	101.61	27.22	198.30	98.10 to 99.35	131,198	127,409

**93 York**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 48  
Total Sales Price : 34,438,922  
Total Adj. Sales Price : 34,438,922  
Total Assessed Value : 33,131,722  
Avg. Adj. Sales Price : 717,478  
Avg. Assessed Value : 690,244

MEDIAN : 99  
WGT. MEAN : 96  
MEAN : 99  
COD : 13.83  
PRD : 102.48

COV : 19.73  
STD : 19.45  
Avg. Abs. Dev : 13.74  
MAX Sales Ratio : 148.95  
MIN Sales Ratio : 56.37

95% Median C.I. : 95.09 to 102.37  
95% Wgt. Mean C.I. : 83.15 to 109.26  
95% Mean C.I. : 93.09 to 104.09

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	5	99.78	114.10	105.26	18.57	108.40	93.87	148.95	N/A	127,300	133,996
01-JAN-16 To 31-MAR-16	7	102.84	105.87	108.25	05.26	97.80	95.01	120.56	95.01 to 120.56	90,071	97,499
01-APR-16 To 30-JUN-16	3	102.37	106.40	104.82	06.68	101.51	98.15	118.67	N/A	112,667	118,103
01-JUL-16 To 30-SEP-16	4	86.84	85.96	101.11	29.58	85.02	56.37	113.78	N/A	4,341,095	4,389,333
01-OCT-16 To 31-DEC-16	4	89.70	84.46	82.29	13.81	102.64	57.97	100.48	N/A	165,563	136,237
01-JAN-17 To 31-MAR-17	4	110.06	114.08	109.09	17.25	104.57	94.69	141.53	N/A	96,250	104,999
01-APR-17 To 30-JUN-17	2	90.97	90.97	81.02	11.18	112.28	80.80	101.13	N/A	2,982,500	2,416,536
01-JUL-17 To 30-SEP-17	5	96.21	96.77	96.28	01.07	100.51	95.09	99.69	N/A	948,600	913,281
01-OCT-17 To 31-DEC-17	4	91.73	90.86	89.76	13.40	101.23	74.71	105.28	N/A	106,125	95,259
01-JAN-18 To 31-MAR-18	4	92.35	91.62	100.28	20.77	91.36	59.76	122.01	N/A	366,250	367,287
01-APR-18 To 30-JUN-18	3	85.37	88.65	87.21	13.26	101.65	73.32	107.27	N/A	477,631	416,523
01-JUL-18 To 30-SEP-18	3	99.11	100.68	102.94	13.42	97.80	81.51	121.42	N/A	130,633	134,479
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	19	102.82	103.93	101.55	13.17	102.34	56.37	148.95	95.16 to 113.78	998,388	1,013,901
01-OCT-16 To 30-SEP-17	15	96.14	97.33	88.17	10.88	110.39	57.97	141.53	93.22 to 100.48	783,683	690,961
01-OCT-17 To 30-SEP-18	14	92.24	92.71	94.32	16.53	98.29	59.76	122.01	74.71 to 107.27	265,307	250,228
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	18	102.36	96.77	100.76	12.71	96.04	56.37	120.56	93.22 to 109.52	1,055,285	1,063,282
01-JAN-17 To 31-DEC-17	15	96.21	99.04	88.57	10.44	111.82	74.71	141.53	94.69 to 101.13	767,833	680,034
<u>ALL</u>	48	99.34	98.59	96.20	13.83	102.48	56.37	148.95	95.09 to 102.37	717,478	690,244

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	42	99.34	99.19	96.13	14.38	103.18	56.37	148.95	95.16 to 102.82	800,814	769,848
2	3	100.48	96.33	95.75	05.36	100.61	86.17	102.35	N/A	115,750	110,834
3	3	85.12	92.56	101.77	10.83	90.95	82.44	110.11	N/A	152,500	155,195
<u>ALL</u>	48	99.34	98.59	96.20	13.83	102.48	56.37	148.95	95.09 to 102.37	717,478	690,244



**93 York**  
**COMMERCIAL**

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Qualified

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	115.77	115.77	113.67	04.89	101.85	110.11	121.42	N/A	222,450	252,861
03	45	98.15	97.59	86.07	13.92	113.38	56.37	148.95	95.01 to 101.13	436,414	375,639
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>	<u>48</u>	<u>99.34</u>	<u>98.59</u>	<u>96.20</u>	<u>13.83</u>	<u>102.48</u>	<u>56.37</u>	<u>148.95</u>	<u>95.09 to 102.37</u>	<u>717,478</u>	<u>690,244</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	2,500	2,061
Less Than 15,000	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	2,500	2,061
Less Than 30,000	2	107.59	107.59	127.81	23.38	84.18	82.44	132.74	N/A	12,750	16,296
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	47	99.57	98.94	96.21	13.72	102.84	56.37	148.95	95.16 to 102.37	732,690	704,886
Greater Than 14,999	47	99.57	98.94	96.21	13.72	102.84	56.37	148.95	95.16 to 102.37	732,690	704,886
Greater Than 29,999	46	99.34	98.20	96.18	13.33	102.10	56.37	148.95	95.09 to 102.37	748,118	719,546
<u>Incremental Ranges</u>											
0 TO 4,999	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	2,500	2,061
5,000 TO 14,999											
15,000 TO 29,999	1	132.74	132.74	132.74	00.00	100.00	132.74	132.74	N/A	23,000	30,531
30,000 TO 59,999	5	102.82	108.91	108.38	09.14	100.49	95.01	141.53	N/A	44,100	47,796
60,000 TO 99,999	9	107.39	109.59	109.13	12.92	100.42	81.51	148.95	96.21 to 120.56	80,833	88,214
100,000 TO 149,999	11	95.51	98.82	99.40	10.14	99.42	73.32	124.60	86.17 to 121.42	120,173	119,455
150,000 TO 249,999	12	97.14	89.61	88.09	12.19	101.73	57.97	107.27	74.71 to 100.48	183,771	161,888
250,000 TO 499,999	1	110.11	110.11	110.11	00.00	100.00	110.11	110.11	N/A	305,000	335,849
500,000 TO 999,999	2	110.79	110.79	111.21	10.13	99.62	99.57	122.01	N/A	540,000	600,513
1,000,000 +	6	83.09	82.06	95.52	17.99	85.91	56.37	109.52	56.37 to 109.52	4,758,879	4,545,450
<u>ALL</u>	<u>48</u>	<u>99.34</u>	<u>98.59</u>	<u>96.20</u>	<u>13.83</u>	<u>102.48</u>	<u>56.37</u>	<u>148.95</u>	<u>95.09 to 102.37</u>	<u>717,478</u>	<u>690,244</u>

**93 York**  
**COMMERCIAL**

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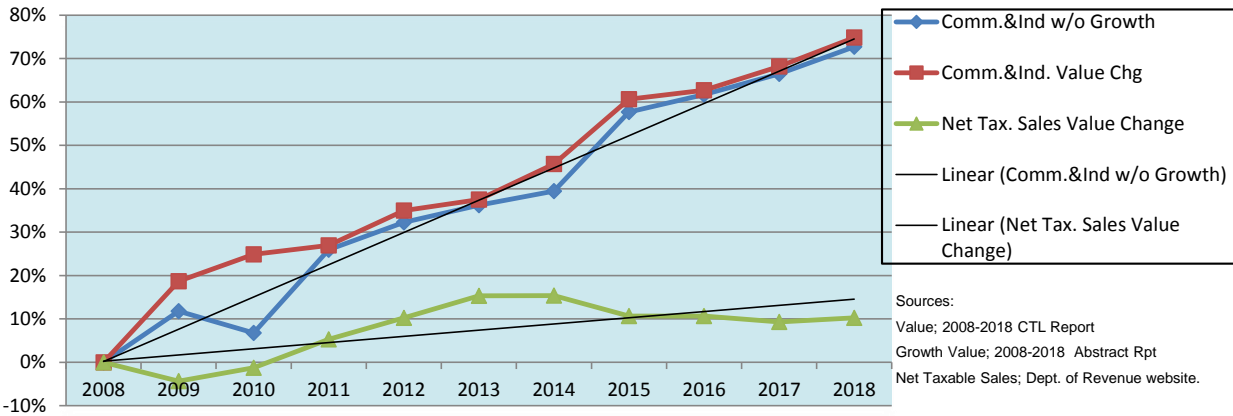
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	105.28	105.28	105.28	00.00	100.00	105.28	105.28	N/A	100,000	105,279
304	1	148.95	148.95	148.95	00.00	100.00	148.95	148.95	N/A	92,500	137,776
318	1	95.16	95.16	95.16	00.00	100.00	95.16	95.16	N/A	176,000	167,481
336	1	113.78	113.78	113.78	00.00	100.00	113.78	113.78	N/A	69,000	78,509
341	1	124.60	124.60	124.60	00.00	100.00	124.60	124.60	N/A	120,000	149,515
344	7	93.22	87.34	83.35	12.93	104.79	59.76	101.13	59.76 to 101.13	131,357	109,480
349	4	80.19	79.08	66.56	23.46	118.81	56.37	99.57	N/A	889,000	591,677
352	3	102.82	108.87	109.81	06.18	99.14	102.37	121.42	N/A	120,467	132,286
353	11	98.15	102.21	92.06	10.92	111.03	81.51	141.53	85.37 to 120.56	185,809	171,053
384	1	118.67	118.67	118.67	00.00	100.00	118.67	118.67	N/A	75,000	88,999
386	1	93.87	93.87	93.87	00.00	100.00	93.87	93.87	N/A	170,000	159,578
406	3	86.17	79.74	75.01	14.36	106.31	57.97	95.09	N/A	153,333	115,015
410	4	103.53	97.62	102.19	10.69	95.53	73.32	110.11	N/A	188,750	192,877
442	1	94.69	94.69	94.69	00.00	100.00	94.69	94.69	N/A	125,000	118,360
446	1	122.01	122.01	122.01	00.00	100.00	122.01	122.01	N/A	560,000	683,271
494	3	109.52	114.25	109.44	09.82	104.40	100.48	132.74	N/A	4,855,209	5,313,640
530	2	93.74	93.74	88.74	09.20	105.63	85.12	102.35	N/A	95,000	84,308
595	2	88.47	88.47	87.18	08.67	101.48	80.80	96.14	N/A	5,050,000	4,402,677
<u>ALL</u>	<u>48</u>	99.34	98.59	96.20	13.83	102.48	56.37	148.95	95.09 to 102.37	717,478	690,244

### 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
2008	\$ 170,170,803	\$ 3,437,186		\$ 166,733,617	--	\$ 183,975,774	--
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%
2018	\$ 297,521,013	\$ 3,609,051	1.21%	\$ 293,911,962	2.67%	\$ 202,770,869	0.86%
<b>Ann %chg</b>		5.75%		<b>Average</b>	<b>2.30%</b>	0.98%	<b>1.04%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	11.78%	18.65%	-4.36%
2010	6.74%	24.90%	-1.24%
2011	25.92%	26.93%	5.29%
2012	32.27%	34.94%	10.21%
2013	36.21%	37.51%	15.31%
2014	39.43%	45.72%	15.36%
2015	57.67%	60.63%	10.63%
2016	61.70%	62.69%	10.66%
2017	66.47%	68.22%	9.28%
2018	72.72%	74.84%	10.22%

County Number	93
County Name	York

**93 York**  
**AGRICULTURAL LAND**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 43  
Total Sales Price : 38,629,507  
Total Adj. Sales Price : 38,629,507  
Total Assessed Value : 28,689,468  
Avg. Adj. Sales Price : 898,361  
Avg. Assessed Value : 667,197

MEDIAN : 72  
WGT. MEAN : 74  
MEAN : 77  
COD : 13.99  
PRD : 103.27

COV : 22.84  
STD : 17.52  
Avg. Abs. Dev : 10.13  
MAX Sales Ratio : 168.54  
MIN Sales Ratio : 60.14

95% Median C.I. : 68.07 to 77.02  
95% Wgt. Mean C.I. : 70.90 to 77.64  
95% Mean C.I. : 71.46 to 81.94

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	8	72.26	73.06	72.30	09.81	101.05	62.23	94.23	62.23 to 94.23	885,984	640,561	
01-JAN-16 To 31-MAR-16	8	67.46	70.92	70.10	09.64	101.17	60.14	86.11	60.14 to 86.11	1,106,981	776,045	
01-APR-16 To 30-JUN-16	5	87.10	87.20	84.60	10.05	103.07	75.56	98.74	N/A	807,593	683,246	
01-JUL-16 To 30-SEP-16	2	70.62	70.62	68.09	09.59	103.72	63.85	77.38	N/A	587,350	399,941	
01-OCT-16 To 31-DEC-16	8	68.41	71.74	72.51	10.96	98.94	63.36	86.95	63.36 to 86.95	1,016,890	737,396	
01-JAN-17 To 31-MAR-17	3	71.29	72.49	72.38	04.12	100.15	68.68	77.49	N/A	1,106,000	800,529	
01-APR-17 To 30-JUN-17	2	117.33	117.33	89.75	43.65	130.73	66.12	168.54	N/A	520,000	466,717	
01-JUL-17 To 30-SEP-17	1	91.30	91.30	91.30	00.00	100.00	91.30	91.30	N/A	1,150,000	1,049,907	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18	6	72.27	75.28	74.58	08.66	100.94	66.99	89.87	66.99 to 89.87	638,333	476,070	
01-APR-18 To 30-JUN-18												
01-JUL-18 To 30-SEP-18												
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	23	75.56	75.17	73.50	11.41	102.27	60.14	98.74	66.85 to 77.38	919,843	676,042	
01-OCT-16 To 30-SEP-17	14	71.37	79.81	75.38	19.14	105.88	63.36	168.54	64.67 to 86.95	974,509	734,578	
01-OCT-17 To 30-SEP-18	6	72.27	75.28	74.58	08.66	100.94	66.99	89.87	66.99 to 89.87	638,333	476,070	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	23	74.93	74.71	73.52	12.04	101.62	60.14	98.74	65.36 to 78.50	965,376	709,723	
01-JAN-17 To 31-DEC-17	6	74.39	90.57	79.61	29.40	113.77	66.12	168.54	66.12 to 168.54	918,000	730,821	
<u>ALL</u>	43	72.42	76.70	74.27	13.99	103.27	60.14	168.54	68.07 to 77.02	898,361	667,197	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
2	43	72.42	76.70	74.27	13.99	103.27	60.14	168.54	68.07 to 77.02	898,361	667,197	
<u>ALL</u>	43	72.42	76.70	74.27	13.99	103.27	60.14	168.54	68.07 to 77.02	898,361	667,197	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Irrigated</u>												
County	29	72.42	79.25	76.05	16.57	104.21	62.23	168.54	68.07 to 83.62	914,356	695,410	
2	29	72.42	79.25	76.05	16.57	104.21	62.23	168.54	68.07 to 83.62	914,356	695,410	
<u>ALL</u>	43	72.42	76.70	74.27	13.99	103.27	60.14	168.54	68.07 to 77.02	898,361	667,197	

**93 York**  
**AGRICULTURAL LAND**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

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 95% Mean C.I. : 71.46 to 81.94

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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	40	72.27	76.83	74.59	13.96	103.00	62.23	168.54	68.07 to 76.97	887,713	662,155
2	40	72.27	76.83	74.59	13.96	103.00	62.23	168.54	68.07 to 76.97	887,713	662,155
____ALL____	43	72.42	76.70	74.27	13.99	103.27	60.14	168.54	68.07 to 77.02	898,361	667,197

## York County 2019 Average Acre Value Comparison

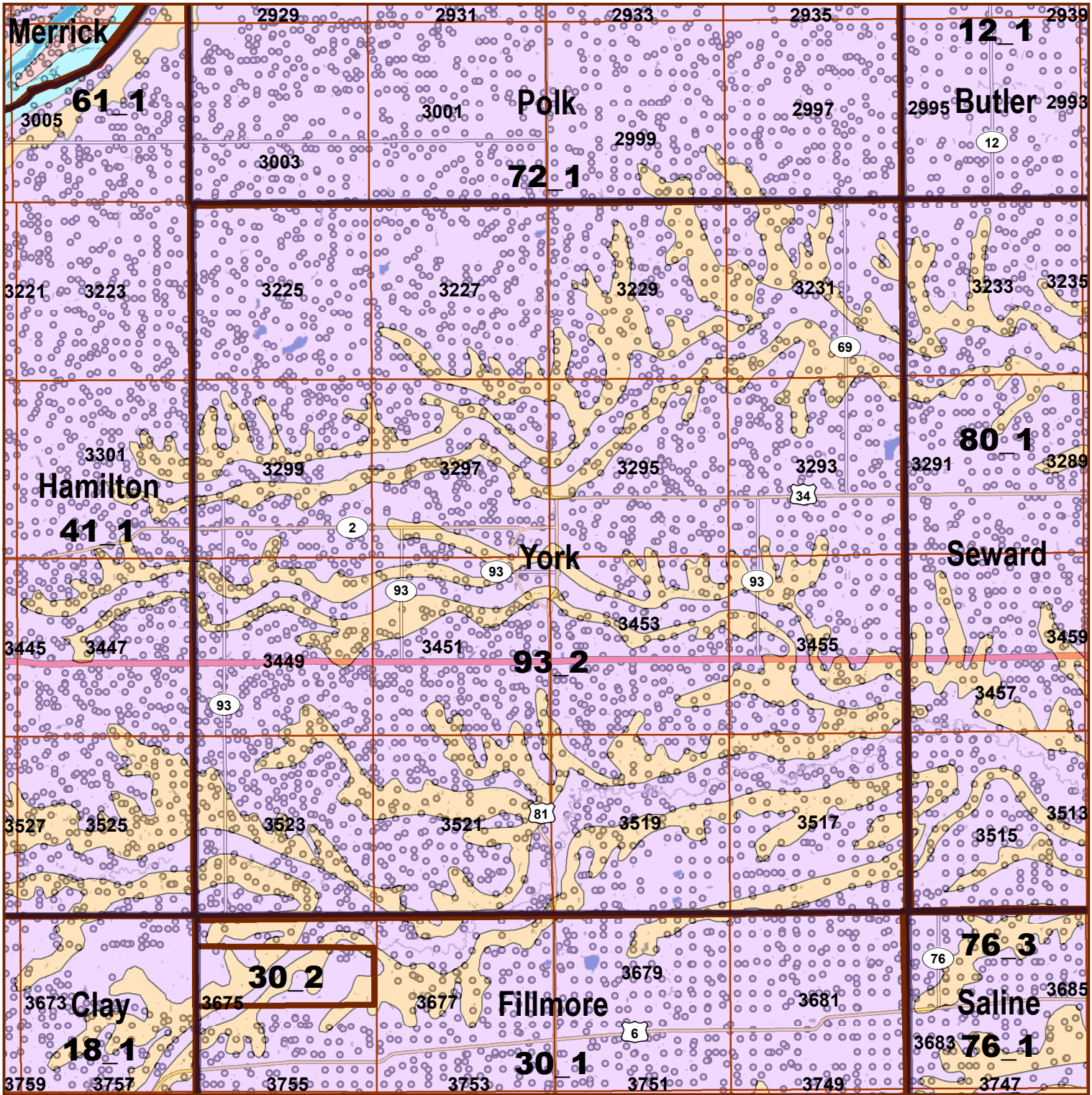
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	7000	6900	6400	6300	6100	n/a	5890	5890	<b>6723</b>
Butler	1	7198	6398	6179	5848	6039	5977	5166	5009	<b>6454</b>
Clay	1	6130	6130	6005	6005	5555	n/a	5425	5425	<b>5997</b>
Fillmore	1	6500	6400	6300	6200	5900	n/a	5500	5350	<b>6274</b>
Hamilton	1	6349	6190	5698	5300	5198	5100	5086	5089	<b>6059</b>
Polk	1	6533	5927	5547	5204	4763	4713	4545	4036	<b>5967</b>
Saline	3	6797	6674	6671	6596	6297	5500	5494	5243	<b>6520</b>
Seward	1	7400	7300	7050	7000	6700	0	5150	4640	<b>6874</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	5000	5000	4700	4700	4500	n/a	4400	4400	<b>4800</b>
Butler	1	5800	5000	4798	4382	4498	3998	3100	3000	<b>4439</b>
Clay	1	2760	2525	2435	2360	2285	n/a	2210	2210	<b>2488</b>
Fillmore	1	3755	3715	3615	3565	3395	n/a	3120	3055	<b>3602</b>
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	<b>4824</b>
Polk	1	5119	4864	3756	3756	3354	3262	3163	3163	<b>4489</b>
Saline	3	4295	4291	3949	3892	3818	3398	3392	3249	<b>3974</b>
Seward	1	5600	5500	5100	5100	5000	3700	3600	2900	<b>4953</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	1851	1768	1671	1657	1570	n/a	1412	1404	<b>1506</b>
Butler	1	2346	2323	2285	2255	2219	2174	2128	2123	<b>2169</b>
Clay	1	1385	1385	1385	1385	1315	n/a	1315	1175	<b>1269</b>
Fillmore	1	1660	1640	1580	1520	1500	n/a	1400	1400	<b>1483</b>
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	<b>2081</b>
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	<b>2154</b>
Saline	3	1974	1999	1973	1974	1925	1724	1698	1598	<b>1802</b>
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	<b>1743</b>

County	Mkt Area	CRP	TIMBER	WASTE
York	1	n/a	n/a	600
Butler	1	3026	1499	600
Clay	1	n/a	n/a	n/a
Fillmore	1	1524	n/a	392
Hamilton	1	n/a	n/a	900
Polk	1	1150	1150	40
Saline	3	n/a	519	107
Seward	1	2550	600	100

Source: 2019 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.



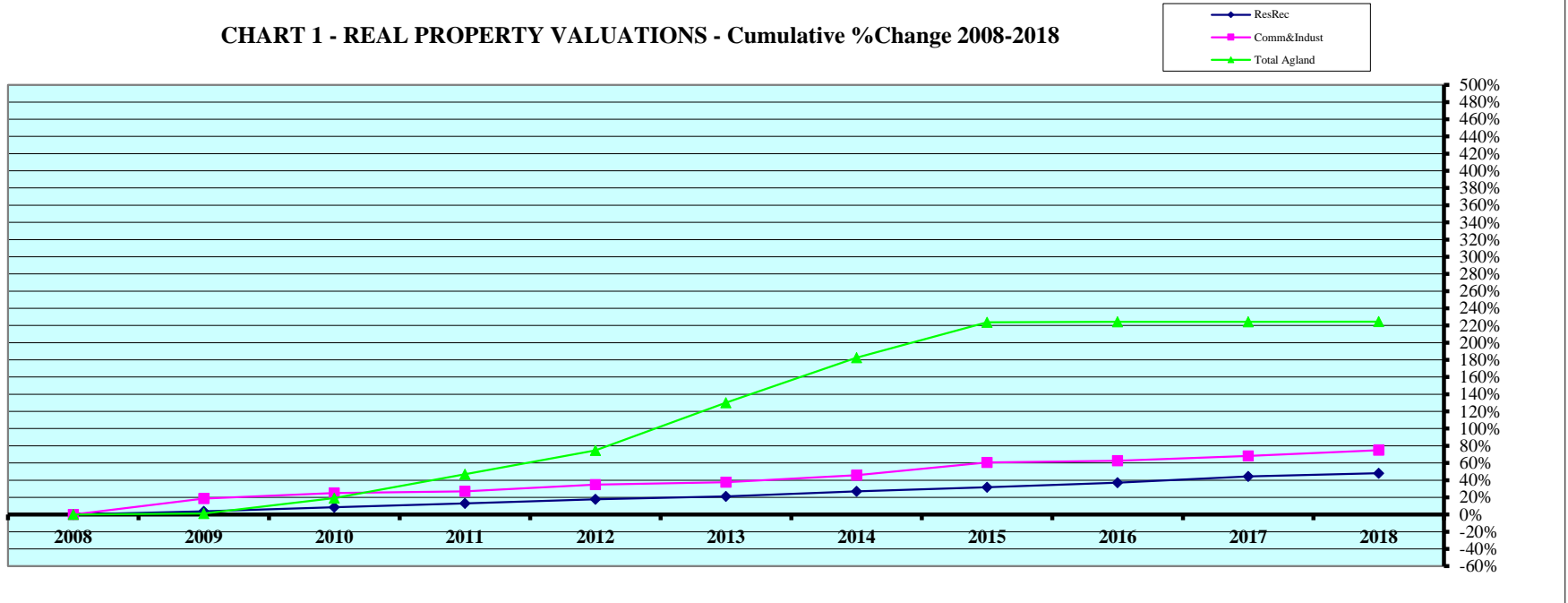
**Legend**

- 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 2008-2018**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	376,829,798	--	--	--	170,170,803	--	--	--	679,653,544	--	--	--
2009	390,871,053	14,041,255	3.73%	3.73%	201,910,087	31,739,284	18.65%	18.65%	688,049,148	8,395,604	1.24%	1.24%
2010	408,893,268	18,022,215	4.61%	8.51%	212,549,038	10,638,951	5.27%	24.90%	810,334,010	122,284,862	17.77%	19.23%
2011	426,147,110	17,253,842	4.22%	13.09%	216,001,118	3,452,080	1.62%	26.93%	998,450,521	188,116,511	23.21%	46.91%
2012	443,122,617	16,975,507	3.98%	17.59%	229,635,719	13,634,601	6.31%	34.94%	1,186,059,219	187,608,698	18.79%	74.51%
2013	456,677,500	13,554,883	3.06%	21.19%	233,996,438	4,360,719	1.90%	37.51%	1,564,220,792	378,161,573	31.88%	130.15%
2014	478,899,974	22,222,474	4.87%	27.09%	247,968,727	13,972,289	5.97%	45.72%	1,920,995,438	356,774,646	22.81%	182.64%
2015	496,918,275	18,018,301	3.76%	31.87%	273,349,080	25,380,353	10.24%	60.63%	2,200,495,616	279,500,178	14.55%	223.77%
2016	516,026,022	19,107,747	3.85%	36.94%	276,846,621	3,497,541	1.28%	62.69%	2,203,188,182	2,692,566	0.12%	224.16%
2017	543,669,507	27,643,485	5.36%	44.27%	286,262,957	9,416,336	3.40%	68.22%	2,203,269,928	81,746	0.00%	224.18%
2018	558,040,692	14,371,185	2.64%	48.09%	297,521,013	11,258,056	3.93%	74.84%	2,205,105,134	1,835,206	0.08%	224.45%

Rate Annual %chg: Residential & Recreational **4.00%** Commercial & Industrial **5.75%** Agricultural Land **12.49%**

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.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 10,092</b>	<b>Value : 3,131,529,495</b>	<b>Growth 17,843,099</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	423	5,851,741	36	734,762	18	417,238	477	7,003,741	
<b>02. Res Improve Land</b>	3,915	54,305,849	265	12,231,072	478	20,819,735	4,658	87,356,656	
<b>03. Res Improvements</b>	3,962	362,339,707	328	52,011,769	505	74,564,181	4,795	488,915,657	
<b>04. Res Total</b>	4,385	422,497,297	364	64,977,603	523	95,801,154	5,272	583,276,054	4,846,259
<b>% of Res Total</b>	83.18	72.44	6.90	11.14	9.92	16.42	52.24	18.63	27.16
<b>05. Com UnImp Land</b>	158	7,305,530	18	1,176,509	4	116,585	180	8,598,624	
<b>06. Com Improve Land</b>	689	31,612,210	36	2,764,367	27	2,903,691	752	37,280,268	
<b>07. Com Improvements</b>	708	156,602,895	41	6,509,754	34	6,383,095	783	169,495,744	
<b>08. Com Total</b>	866	195,520,635	59	10,450,630	38	9,403,371	963	215,374,636	10,283,633
<b>% of Com Total</b>	89.93	90.78	6.13	4.85	3.95	4.37	9.54	6.88	57.63
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	10	1,136,524	4	2,007,100	3	1,402,875	17	4,546,499	
<b>11. Ind Improvements</b>	10	13,083,312	4	41,641,249	3	26,534,963	17	81,259,524	
<b>12. Ind Total</b>	10	14,219,836	4	43,648,349	3	27,937,838	17	85,806,023	495,000
<b>% of Ind Total</b>	58.82	16.57	23.53	50.87	17.65	32.56	0.17	2.74	2.77
<b>13. Rec UnImp Land</b>	0	0	1	4,650	9	184,582	10	189,232	
<b>14. Rec Improve Land</b>	0	0	2	25,932	6	215,765	8	241,697	
<b>15. Rec Improvements</b>	0	0	2	14,223	18	1,358,830	20	1,373,053	
<b>16. Rec Total</b>	0	0	3	44,805	27	1,759,177	30	1,803,982	288,235
<b>% of Rec Total</b>	0.00	0.00	10.00	2.48	90.00	97.52	0.30	0.06	1.62
<b>Res &amp; Rec Total</b>	4,385	422,497,297	367	65,022,408	550	97,560,331	5,302	585,080,036	5,134,494
<b>% of Res &amp; Rec Total</b>	82.70	72.21	6.92	11.11	10.37	16.67	52.54	18.68	28.78
<b>Com &amp; Ind Total</b>	876	209,740,471	63	54,098,979	41	37,341,209	980	301,180,659	10,778,633
<b>% of Com &amp; Ind Total</b>	89.39	69.64	6.43	17.96	4.18	12.40	9.71	9.62	60.41

<b>17. Taxable Total</b>	5,261	632,237,768	430	119,121,387	591	134,901,540	6,282	886,260,695	15,913,127
<b>% of Taxable Total</b>	83.75	71.34	6.84	13.44	9.41	15.22	62.25	28.30	89.18

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	11	997,879	1,607,480	0	0	0
19. Commercial	43	2,698,614	18,911,852	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	11	997,879	1,607,480
19. Commercial	0	0	0	43	2,698,614	18,911,852
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				54	3,696,493	20,519,332

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	401	53	79	533

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	1,201,670	422	217,256,622	2,307	1,315,135,918	2,736	1,533,594,210
28. Ag-Improved Land	1	126,647	138	80,437,419	833	523,784,052	972	604,348,118
29. Ag Improvements	2	5,122	158	16,913,090	914	90,408,260	1,074	107,326,472

30. Ag Total					3,810	2,245,268,800
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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	79	78.87	1,932,315	
33. HomeSite Improvements	0	0.00	0	82	0.00	9,948,813	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	19	35.57	306,545	
36. FarmSite Improv Land	1	0.55	2,200	126	332.15	2,479,692	
37. FarmSite Improvements	2	0.00	5,122	148	0.00	6,964,277	
38. FarmSite Total							
39. Road & Ditches	0	7.84	0	0	977.56	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	449	449.70	11,017,650	528	528.57	12,949,965	
33. HomeSite Improvements	462	0.00	48,633,299	544	0.00	58,582,112	73,715
34. HomeSite Total				544	528.57	71,532,077	
35. FarmSite UnImp Land	97	179.55	951,980	116	215.12	1,258,525	
36. FarmSite Improv Land	786	2,125.76	14,928,955	913	2,458.46	17,410,847	
37. FarmSite Improvements	846	0.00	41,774,961	996	0.00	48,744,360	1,856,257
38. FarmSite Total				1,112	2,673.58	67,413,732	
39. Road & Ditches	0	6,923.11	0	0	7,908.51	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,656	11,110.66	138,945,809	1,929,972

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	2,011,178	12	1,386.56	2,011,178

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	143.42	690,818
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	143.42	690,818
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	149,673.56	51.78%	1,047,714,920	53.91%	7,000.00
46. 1A	53,683.67	18.57%	370,417,323	19.06%	6,900.00
47. 2A1	16,553.71	5.73%	105,943,744	5.45%	6,400.00
48. 2A	13,768.04	4.76%	86,736,154	4.46%	6,299.82
49. 3A1	29,857.80	10.33%	182,132,580	9.37%	6,100.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	15,382.85	5.32%	90,605,049	4.66%	5,890.00
52. 4A	10,159.55	3.51%	59,839,828	3.08%	5,890.01
53. Total	289,079.18	100.00%	1,943,389,598	100.00%	6,722.69
<b>Dry</b>					
54. 1D1	8,842.86	32.26%	44,214,300	33.61%	5,000.00
55. 1D	6,900.12	25.18%	34,500,600	26.23%	5,000.00
56. 2D1	925.65	3.38%	4,350,555	3.31%	4,700.00
57. 2D	2,663.57	9.72%	12,518,779	9.52%	4,700.00
58. 3D1	4,279.87	15.62%	19,259,415	14.64%	4,500.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,247.66	8.20%	9,889,704	7.52%	4,400.00
61. 4D	1,547.95	5.65%	6,810,980	5.18%	4,400.00
62. Total	27,407.68	100.00%	131,544,333	100.00%	4,799.54
<b>Grass</b>					
63. 1G1	968.33	4.94%	1,792,751	6.08%	1,851.38
64. 1G	1,739.83	8.88%	3,076,290	10.43%	1,768.16
65. 2G1	502.57	2.57%	839,837	2.85%	1,671.08
66. 2G	1,273.25	6.50%	2,109,500	7.15%	1,656.78
67. 3G1	2,746.45	14.02%	4,311,189	14.62%	1,569.73
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,331.95	11.91%	3,293,238	11.16%	1,412.22
70. 4G	10,021.07	51.17%	14,073,752	47.71%	1,404.42
71. Total	19,583.45	100.00%	29,496,557	100.00%	1,506.20
<b>Irrigated Total</b>					
	289,079.18	85.21%	1,943,389,598	92.26%	6,722.69
<b>Dry Total</b>					
	27,407.68	8.08%	131,544,333	6.25%	4,799.54
<b>Grass Total</b>					
	19,583.45	5.77%	29,496,557	1.40%	1,506.20
72. Waste	2,801.54	0.83%	1,679,647	0.08%	599.54
73. Other	399.57	0.12%	212,856	0.01%	532.71
74. Exempt	1,091.74	0.32%	0	0.00%	0.00
75. Market Area Total	339,271.42	100.00%	2,106,322,991	100.00%	6,208.37

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	156.31	1,032,660	39,904.06	271,042,386	249,018.81	1,671,314,552	289,079.18	1,943,389,598
<b>77. Dry Land</b>	58.89	287,748	3,780.22	18,312,706	23,568.57	112,943,879	27,407.68	131,544,333
<b>78. Grass</b>	3.28	5,073	2,253.42	3,421,457	17,326.75	26,070,027	19,583.45	29,496,557
<b>79. Waste</b>	0.21	126	283.34	170,004	2,517.99	1,509,517	2,801.54	1,679,647
<b>80. Other</b>	1.02	510	31.73	28,936	366.82	183,410	399.57	212,856
<b>81. Exempt</b>	0.62	0	523.43	0	567.69	0	1,091.74	0
<b>82. Total</b>	<b>219.71</b>	<b>1,326,117</b>	<b>46,252.77</b>	<b>292,975,489</b>	<b>292,798.94</b>	<b>1,812,021,385</b>	<b>339,271.42</b>	<b>2,106,322,991</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	289,079.18	85.21%	1,943,389,598	92.26%	6,722.69
<b>Dry Land</b>	27,407.68	8.08%	131,544,333	6.25%	4,799.54
<b>Grass</b>	19,583.45	5.77%	29,496,557	1.40%	1,506.20
<b>Waste</b>	2,801.54	0.83%	1,679,647	0.08%	599.54
<b>Other</b>	399.57	0.12%	212,856	0.01%	532.71
<b>Exempt</b>	1,091.74	0.32%	0	0.00%	0.00
<b>Total</b>	<b>339,271.42</b>	<b>100.00%</b>	<b>2,106,322,991</b>	<b>100.00%</b>	<b>6,208.37</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Benedict City	28	62,849	102	374,814	102	5,465,067	130	5,902,730	30,665
83.2 Bradshaw City	26	111,456	138	487,987	144	7,583,112	170	8,182,555	0
83.3 Gresham City	33	93,498	116	281,133	116	3,810,564	149	4,185,195	5,645
83.4 Henderson City	31	353,651	419	3,895,262	419	43,880,570	450	48,129,483	499,740
83.5 Lushton City	22	12,705	23	9,634	27	933,327	49	955,666	0
83.6 Mccool Jct	27	155,376	175	1,225,217	175	15,029,999	202	16,410,592	348,944
83.7 Rural Benedict	1	47,925	86	3,416,207	89	12,162,380	90	15,626,512	47,573
83.8 Rural Bradshaw	3	63,494	104	4,130,671	106	15,434,078	109	19,628,243	77,451
83.9 Rural Gresham	2	104,550	40	1,795,925	42	5,492,934	44	7,393,409	221,692
83.10 Rural Henderson	2	20,670	51	2,040,080	52	8,217,594	54	10,278,344	38,089
83.11 Rural Mccool Jct	16	333,147	107	4,694,617	112	14,749,355	128	19,777,119	69,359
83.12 Rural Waco	5	164,402	102	4,576,260	107	16,513,684	112	21,254,346	389,495
83.13 Rural York	1	25,100	58	2,693,222	61	9,779,280	62	12,497,602	88,278
83.14 Sacks Lake	1	0	0	0	19	1,901,704	20	1,901,704	288,235
83.15 Spring Lake Etc	15	130,066	29	751,375	29	6,340,492	44	7,221,933	0
83.16 Thayer City	29	23,671	33	55,634	34	1,154,281	63	1,233,586	0
83.17 Waco City	22	152,338	131	938,268	132	9,639,841	154	10,730,447	10,900
83.18 York City	207	4,925,848	2,779	47,120,639	2,814	275,317,884	3,021	327,364,371	2,297,227
83.19 York Suburban	16	412,227	173	9,111,408	235	36,882,564	251	46,406,199	721,201
84 Residential Total	487	7,192,973	4,666	87,598,353	4,815	490,288,710	5,302	585,080,036	5,134,494



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	4	8,610	26	73,264	27	1,992,323	31	2,074,197	6,860
85.2	Bradshaw City	8	34,655	33	157,718	36	5,218,488	44	5,410,861	162,981
85.3	Gresham City	10	5,243	28	98,343	28	2,125,724	38	2,229,310	0
85.4	Henderson City	18	178,011	69	1,086,782	69	5,321,648	87	6,586,441	0
85.5	Lushton City	3	504	4	8,943	4	1,614,555	7	1,624,002	306,742
85.6	Mccool Jct	15	186,303	38	807,629	40	4,209,353	55	5,203,285	142,351
85.7	Rural Benedict	2	8,977	2	182,879	3	183,659	5	375,515	0
85.8	Rural Bradshaw	6	204,117	15	948,565	16	3,163,466	22	4,316,148	495,000
85.9	Rural Henderson	1	6,552	13	334,309	13	782,694	14	1,123,555	24,704
85.10	Rural Mccool Jct	2	4,280	5	177,376	6	2,938,933	8	3,120,589	0
85.11	Rural Waco	1	29,129	8	3,060,527	9	27,010,225	10	30,099,881	0
85.12	Rural York	0	0	2	91,725	6	287,236	6	378,961	0
85.13	Thayer City	9	3,205	6	26,517	6	421,139	15	450,861	0
85.14	Waco City	4	104,531	15	122,113	16	2,774,694	20	3,001,338	0
85.15	York City	88	6,790,139	483	30,561,310	496	147,285,752	584	184,637,201	9,419,315
85.16	York Suburban	9	1,034,368	22	4,088,767	25	45,425,379	34	50,548,514	220,680
86	Commercial Total	180	8,598,624	769	41,826,767	800	250,755,268	980	301,180,659	10,778,633

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	968.33	4.94%	1,792,751	6.08%	1,851.38
88. 1G	1,739.83	8.88%	3,076,290	10.43%	1,768.16
89. 2G1	502.57	2.57%	839,837	2.85%	1,671.08
90. 2G	1,273.25	6.50%	2,109,500	7.15%	1,656.78
91. 3G1	2,746.45	14.02%	4,311,189	14.62%	1,569.73
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,331.95	11.91%	3,293,238	11.16%	1,412.22
94. 4G	10,021.07	51.17%	14,073,752	47.71%	1,404.42
95. Total	19,583.45	100.00%	29,496,557	100.00%	1,506.20
<b>CRP</b>					
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
<b>Timber</b>					
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	19,583.45	100.00%	29,496,557	100.00%	1,506.20
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	19,583.45	100.00%	29,496,557	100.00%	1,506.20

**2019 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

93 York

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	556,411,924	583,276,054	26,864,130	4.83%	4,846,259	3.96%
02. Recreational	1,628,768	1,803,982	175,214	10.76%	288,235	-6.94%
03. Ag-Homesite Land, Ag-Res Dwelling	74,893,043	71,532,077	-3,360,966	-4.49%	73,715	-4.59%
<b>04. Total Residential (sum lines 1-3)</b>	<b>632,933,735</b>	<b>656,612,113</b>	<b>23,678,378</b>	<b>3.74%</b>	<b>5,208,209</b>	<b>2.92%</b>
05. Commercial	212,236,997	215,374,636	3,137,639	1.48%	10,283,633	-3.37%
06. Industrial	85,284,016	85,806,023	522,007	0.61%	495,000	0.03%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>297,521,013</b>	<b>301,180,659</b>	<b>3,659,646</b>	<b>1.23%</b>	<b>10,778,633</b>	<b>-2.39%</b>
08. Ag-Farmsite Land, Outbuildings	64,610,971	67,413,732	2,802,761	4.34%	1,856,257	1.46%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>64,610,971</b>	<b>67,413,732</b>	<b>2,802,761</b>	<b>4.34%</b>	<b>1,856,257</b>	<b>1.46%</b>
12. Irrigated	2,027,445,143	1,943,389,598	-84,055,545	-4.15%		
13. Dryland	142,466,836	131,544,333	-10,922,503	-7.67%		
14. Grassland	33,317,873	29,496,557	-3,821,316	-11.47%		
15. Wasteland	1,666,141	1,679,647	13,506	0.81%		
16. Other Agland	209,141	212,856	3,715	1.78%		
<b>17. Total Agricultural Land</b>	<b>2,205,105,134</b>	<b>2,106,322,991</b>	<b>-98,782,143</b>	<b>-4.48%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,200,170,853</b>	<b>3,131,529,495</b>	<b>-68,641,358</b>	<b>-2.14%</b>	<b>17,843,099</b>	<b>-2.70%</b>

## 2019 Assessment Survey for York County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$256,745
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	All benefits are included in the assessor's budget
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$4,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	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.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$13,000 Now County Data Processing.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,250

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard.
2.	<b>CAMA software:</b>
	Vanguard.
3.	<b>Are cadastral maps currently being used?</b>
	Yes.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff.
5.	<b>Does the county have GIS software?</b>
	Yes.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://york.gworks.com">https://york.gworks.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Office Staff and gWorks.
8.	<b>Personal Property software:</b>
	Vanguard.

## C. Zoning Information

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

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None.

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	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.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	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.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	There are none at this time.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No; they provide estimates of value but the Assessor will review and approve all values that the appraiser develops before they are implemented.

## 2019 Residential Assessment Survey for York County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	County assessor.																				
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</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, Bradshaw, &amp; Gresham: -none of these towns have a business district. The Commercial buildings are all used for something other than what they were constructed. Bradshaw has a small satellite bank building as does Gresham. Gresham has a convenience store operated by the coop. They all have a bar-café open part time. These towns are all part of a consolidated school district and have no school in the town. They each have a co-op operation in their town and handle a lot of grain. The value for these towns is primarily the co-op There has been no new construction in Gresham is the past 5 years, Bradshaw has a little and Benedict has not had any for several years. The towns have mostly graveled roads with some blacktop. There are still some private wells in Gresham. Gresham is</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. 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	<p>---Land values are continuously reviewed but not often changed. The exception is subdivisions under development where there are sales of land. The land values are all affirmed or updated at the time of the inspection and review process for each valuation group or other subclass. The city of York, Valuation Group #7 and the Rural are typically inspected, reviewed, and updated over multiple years.</p>																																																		



## 2019 Commercial Assessment Survey for York County

<b>1.</b>	<b>Valuation data collection done by:</b>													
		County assessor and contractor.												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
		Cost and sales comparison are the approaches used to estimate the market value of commercial properties.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
		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.												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>													
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5.	<b>Are individual depreciation tables developed for each valuation grouping?</b>																																		
	Not exactly; the depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.																																		
6.	<b>Describe the methodology used to determine the commercial lot values.</b>																																		
	Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels. Commercial and residential land tends to be more interchangeable in the smaller communities, and the values and trends tend to be similar.																																		
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## 2019 Agricultural Assessment Survey for York County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	County assessor.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
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	<p>---The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year since the review is ongoing.</p>							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county uses market activity and sales trends to determine if there is a need for additional market areas.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	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.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	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 \$7,000 up to four acres. These values are assigned countywide and there are no locational differences.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	They are all valued the same, as dry land crop with the soil classifications.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	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 but the county is working on this.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							

<b>8a.</b>	<b>How many special valuation applications are on file?</b>
	5
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	<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>
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## Six Year plan for York County Assessor

### 2019

We have a newer camera system and I am still trying to get all new pictures into the system. In 2018 we made new property record cards for the ag parcels and they need pictures. Currently I have about ¼ of the pictures taken and placed on the cards. As I am doing the whole county I will be starting my 4-year rotation over with the top tier of counties first. I have a deputy, real estate clerk, personal property clerk and myself to do all the work. I have no outside appraiser, with Darrel Stanard available to do the commercial property I don't feel comfortable doing myself. This would be the ethanol plant, the corn plants and the Feed pellet plant.

All commercial properties have been entered into the Vanguard Assessment file and new depreciation has been applied.

### 2020

New obliques will be taken this fall and entered into the GIS system for public viewing and assessment work. The pictures will be compared to the parcel record card to see if anything has been omitted. In 2020 I will be asking for new FSA records from the property owners to check the uses of the ag land. The maps in the GIS system will be updated to reflect the maps presented by the property owners. We will be beginning the process of making new residential cards for the files. We are currently cleaning the files leaving 4 years of information in the card. Would like to be finished with the pictures of rural improvements.

### 2021

Work will continue on the viewing of all property. In 2021 it will be time to do the third tier of parcels in the county. This will be visual inspection and new pictures if needed of the property. Ag updates will be continuing with the new FSA information and comparison to the GIS Maps.

As always, any special work that comes to my attention will be handled as necessary and building permits will be checked and entered into the system.

Beyond this time period no one knows what we will be asked to do and we will do our work as usual. My County Board is very easy to work with and my budget is adequate to do the work necessary.

Compiled on February 25 2019

#### SPECIAL USE PROPERTIES IN YORK COUNTY

York has 5 parcels that are designated special use. The value for those parcels is the regular ag land value for York County. These parcels were created 2006 and there has been no activity around those parcels to indicate that a special value needs be implemented on those properties. Market value is the determining factor for valuing special use properties.

I have had no correspondence from any of the property owners in the special use area.

Respectfully,

Ann Charlton

York County Assessor