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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

YORK COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Kurt Bulgrin, York County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

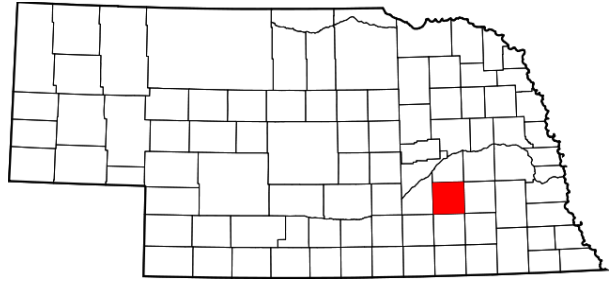
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

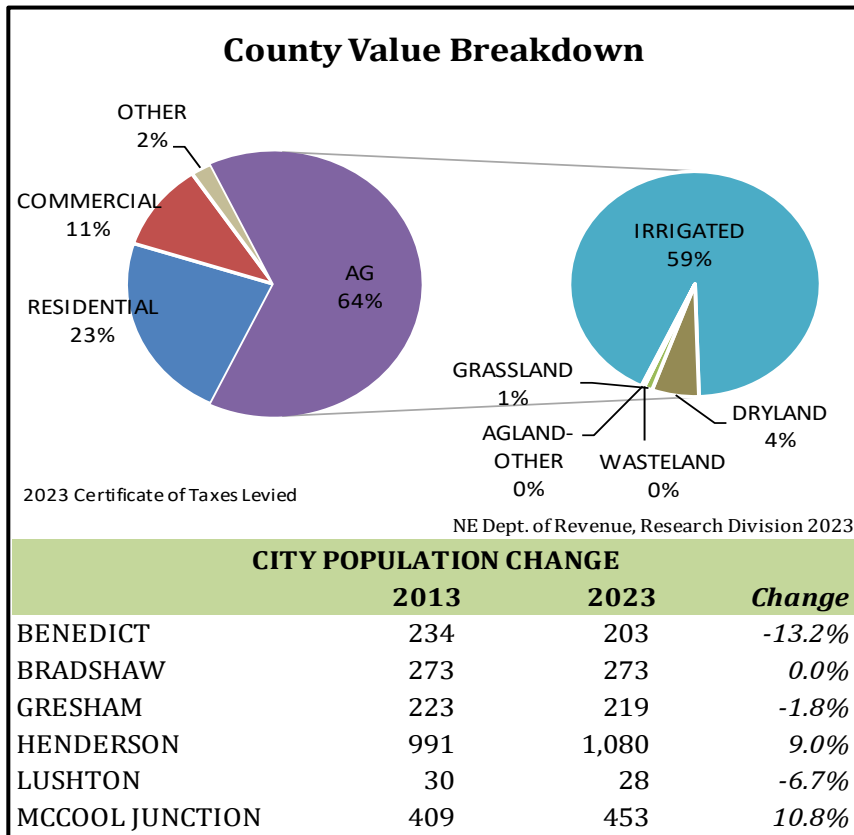
**Further information may be found in Exhibit 94*

County Overview

With a total area of 572 square miles, York County has 14,354 residents, per the Census Bureau Quick Facts for 2024, a 2% population increase over the 2023 U.S. Census. Reports indicate that 75% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$145,084 (2023 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 are 524 employer establishments with total employment of 6,486, for a 3% decrease in employment.



Agricultural land makes up the majority 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.

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

2024 Residential Correlation for York County

Assessment Actions

For 2024, the York County Assessor streamlined valuation groups, applied the 2020 Vanguard costing manual across several assessor locations and conducted market adjustments. Notably, significant increases were applied in Benedict and rural residential areas, ranging between 70% to 90%, while other areas saw more modest or no increases. The townships of West Blue, McFadden, Hays, and the City of Henderson as well as villages of McCool Junction and Lushton were all reappraised. This includes updating the parcel cards, measurements, photos and then market adjustments were done to calibrate the map factors. York was increased slightly over 6%, Henderson and McCool Junction increased 1%, Bradshaw increased below 1%. Waco, Gresham, Lushton, Thayer and Lakes and Rural Suburbs had no increase. All pickup work was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales usability rate in York County stands above the statewide average. The county assessor disqualifies sales only when justified, thereby attempting to ensure a broader dataset for qualitative statistics. Review of the sales rosters supports there is no bias in the qualification determinations.

The county assessor reduced the number of valuation groups from eight to six this year to provide larger samples in the locations without significant market activity. The resulting structure separates York, Henderson, McCool Junction, and Waco into individual valuation groups. The smaller towns are combined, and all parcels outside of the municipal boundaries are in the rural valuation group which includes rural acreages, rural subdivision, and lake properties.

The review and inspection cycle in the City of York, occurs over the six-year cycle. The remaining towns/locations have been reviewed from 2019 to 2024. The review work is also completed in-house using Pictometry. The lot values studies are generally updated with the inspection. The land-to-building ratios in the smaller towns are somewhat low and support an increase to land value is warranted in the next appraisal cycle. Cost and depreciation tables are dated 2020 to 2021.

The county assessor has a valuation methodology.

Description of Analysis

Residential properties are analyzed by using six valuation groups this year that are based on the assessor locations of the county. The county assessor reduced the number this year by combining all the small towns into one group and by combining the rural and recreational parcels into one group.

2024 Residential Correlation for York County

| Valuation Group | Description |
|-----------------|---|
| 1 | York |
| 2 | Henderson |
| 3 | McCool Junction |
| 4 | Waco |
| 5 | Benedict, Bradshaw, Gresham, Lushton & Thayer |
| 6 | Rural, Rural Subdivisions & Lakes (Spring Lake Est. and Spring Lake View) |

The county qualified 430 sales across six valuation groups. Despite only the median falling within the expected range, efforts to ensure appraisal uniformity and quality assessment actions are ongoing. The COD is high, and the PRD is within the recommended range. The COD is reflective of the need to continue a county-wide reappraisal, the county assessor is working towards this goal.

The reported assessment actions are reflected in the 2024 County Abstract of Assessment for Real Property, Form 45, Compared with the 2023 Certificate of Taxes Levied Report (CTL) and when compared to the sales file, all properties changed at consistent levels.

Equalization and Quality of Assessment

The analysis indicates that the quality of assessment complies with generally accepted mass appraisal techniques.

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 315 | 98.24 | 106.32 | 108.32 | 27.29 | 98.15 |
| 2 | 42 | 97.45 | 97.73 | 95.92 | 12.43 | 101.89 |
| 3 | 15 | 98.50 | 100.39 | 97.67 | 13.20 | 102.78 |
| 4 | 8 | 96.34 | 98.53 | 95.54 | 06.07 | 103.13 |
| 5 | 26 | 94.82 | 104.86 | 87.89 | 32.58 | 119.31 |
| 6 | 24 | 92.54 | 95.31 | 90.95 | 20.97 | 104.79 |
| ____ALL____ | 430 | 97.89 | 104.43 | 103.86 | 24.92 | 100.55 |

Level of Value

Based on analysis of all available information, the level of value for the residential property in York County is 98%.

2024 Commercial Correlation for York County

Assessment Actions

For 2024, the York County Assessor reduced the number of Valuation Groups, and the 2020 Vanguard costing manual was implemented. Inspections were conducted on building permits. All pickup work was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Within the commercial class, sales usability has historically been low, this year, usability improved to a rate that is near the statewide average. Review of the sales roster indicates that sales have been qualified without bias.

The county assessor reduced the number of commercial valuation groups from five to four, due to insufficient sales in the York Interstate Area, all commercial sales in York are now considered one valuation group. Henderson is a separate commercial valuation group due to increased market activity; the remaining sales are stratified by small towns and rural.

All commercial properties were inspected in 2022 by a contract appraiser; the cost and depreciation tables are dated 2020, and the lot tables were last updated in 2018.

Description of Analysis

In the commercial property class parcels are analyzed based on four valuation groups.

| Valuation Group | Description |
|------------------------|---|
| 1 | York |
| 2 | Henderson |
| 3 | Villages (Benedict, Gresham, Lushton, McCool, Junction Thayer and Waco) |
| 4 | Rural Commercial and Industrial |

The overall review shows 73 sales that represented all four of the valuation groups. All three measures of central tendency are in the acceptable range; the COD is within the range recommended by IAAO, while the PRD is high. The sale price substratum does not show a regressive pattern, but rather that a few outliers are affecting the qualitative measures.

Review of the valuation group show that all have medians within the acceptable range, the majority of the sales are in Valuation Group 1 where the PRD is high. Arraying sales by sales

2024 Commercial Correlation for York County

price in Valuation Group 1 also does not show a regressive pattern, rather that three outliers impact the PRD. A substat of Valuation Group 1 can be found in the appendix of this report.

Comparison of the 2024 County Abstract of Assessment for Real Property Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicated that both sold properties and the abstract changed similarly.

Equalization and Quality of Assessment

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 55 | 97.65 | 103.30 | 96.73 | 20.68 | 106.79 |
| 2 | 6 | 98.05 | 90.73 | 87.79 | 10.07 | 103.35 |
| 3 | 7 | 96.57 | 86.32 | 87.78 | 16.93 | 98.34 |
| 4 | 5 | 86.91 | 90.55 | 81.43 | 17.27 | 111.20 |
| ____ALL____ | 73 | 97.65 | 99.76 | 95.37 | 19.24 | 104.60 |

Level of Value

Based on analysis of all available information, the level of value for the commercial property in York County is 98%.

2024 Agricultural Correlation for York County

Assessment Actions

For the 2024 assessment year, irrigated land was increased 4% to 11% and one dryland Land Capability Group (LCG) was increased 4%. The pick-up work was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales usability rate within the agricultural class has historically been low but is slowly increasing under the new administration. Review of the non-qualified sales roster indicates a large number of partial interests and family transactions. All arm's-length sales have been used for the measurement of the agricultural class.

There is only one market area in York County, the vast majority of the agricultural land is highly productive irrigated farmland. Any variation in market value is accounted for with land use and the Land Capability Group (LCG).

The land use was last updated in 2023; due the high productivity of the land in York County, there is very little land enrolled in government programs. Intensive use has not been identified.

All agricultural improvements are valued similarly to rural residential properties and were last inspected in 2020, with site values, costing, and depreciation all dated 2020.

Description of Analysis

There are 45 qualified sales with the majority being irrigated land. All measures of central tendency are within the acceptable range. The COD supports the use of the median as an indicator of the level of value.

A study of the 80% Majority Land Use (MLU) by market area did not reveal any grassland sales during the study period. Irrigated land with 44 sales had all measures within the acceptable range, while dryland had an insufficient number of sales for analysis. The 2024 Average Acre Value Comparison chart supports that dryland and grassland are equalized with surrounding counties.

A comparison of the 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) indicates that changes were made as were reported by the county assessor.

York County has a school bond subject to a 50% assessment pursuant to LB2. The school district statistics can be found in the appendix of this report, and shows 17 sales with a median of 48%, which is within the acceptable range.

2024 Agricultural Correlation for York County

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued using the same valuation process as rural residential acreages and the rural residential improvements. The rural residential improvements and outbuildings in the agricultural class appear to demonstrate equalized valuation.

The statistical review of the assessment practices of the county assessor, and the overview of the agricultural market in the surrounding area supports that land values in York County are assessed uniformly.

The quality of assessment of agricultural property in York County complies with generally accepted mass appraisal techniques.

| 80%MLU By Market Area | | | | | | |
|-----------------------|-------|--------|-------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| ____Irrigated____ | | | | | | |
| County | 44 | 72.48 | 73.35 | 69.03 | 16.76 | 106.26 |
| 2 | 44 | 72.48 | 73.35 | 69.03 | 16.76 | 106.26 |
| ____ALL____ | 45 | 72.37 | 72.96 | 68.92 | 16.93 | 105.86 |

Level of Value

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

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in York County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in York County is 48%.

2024 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|--|----------------|---|----------------------------|
| Residential Real Property | 98 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| Commercial Real Property | 98 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| Agricultural Land | 72 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| School Bond Value Agricultural Land | 48 | 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, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for York County

Residential Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 430 | Median | 97.89 |
| Total Sales Price | \$80,166,778 | Mean | 104.43 |
| Total Adj. Sales Price | \$80,166,778 | Wgt. Mean | 103.86 |
| Total Assessed Value | \$83,263,652 | Average Assessed Value of the Base | \$161,376 |
| Avg. Adj. Sales Price | \$186,434 | Avg. Assessed Value | \$193,636 |

Confidence Interval - Current

| | |
|--|------------------|
| 95% Median C.I | 95.76 to 99.60 |
| 95% Wgt. Mean C.I | 100.50 to 107.22 |
| 95% Mean C.I | 101.25 to 107.61 |
| % of Value of the Class of all Real Property Value in the County | 22.30 |
| % of Records Sold in the Study Period | 8.06 |
| % of Value Sold in the Study Period | 9.67 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2023 | 532 | 97 | 96.67 |
| 2022 | 452 | 100 | 99.31 |
| 2021 | 352 | 99 | 98.81 |
| 2020 | 383 | 99 | 99.40 |

2024 Commission Summary for York County

Commercial Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 73 | Median | 97.65 |
| Total Sales Price | \$20,960,771 | Mean | 99.76 |
| Total Adj. Sales Price | \$20,960,771 | Wgt. Mean | 95.37 |
| Total Assessed Value | \$19,990,429 | Average Assessed Value of the Base | \$398,524 |
| Avg. Adj. Sales Price | \$287,134 | Avg. Assessed Value | \$273,841 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 96.57 to 99.92 |
| 95% Wgt. Mean C.I | 84.56 to 106.19 |
| 95% Mean C.I | 92.77 to 106.75 |
| % of Value of the Class of all Real Property Value in the County | 10.20 |
| % of Records Sold in the Study Period | 7.38 |
| % of Value Sold in the Study Period | 5.07 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2023 | 72 | 99 | 98.77 |
| 2022 | 43 | 98 | 97.53 |
| 2021 | 41 | 98 | 97.51 |
| 2020 | 34 | 98 | 98.40 |

**93 York
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 430
 Total Sales Price : 80,166,778
 Total Adj. Sales Price : 80,166,778
 Total Assessed Value : 83,263,652
 Avg. Adj. Sales Price : 186,434
 Avg. Assessed Value : 193,636

MEDIAN : 98
 WGT. MEAN : 104
 MEAN : 104
 COD : 24.92
 PRD : 100.55

COV : 32.18
 STD : 33.61
 Avg. Abs. Dev : 24.39
 MAX Sales Ratio : 227.35
 MIN Sales Ratio : 37.43

95% Median C.I. : 95.76 to 99.60
 95% Wgt. Mean C.I. : 100.50 to 107.22
 95% Mean C.I. : 101.25 to 107.61

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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-21 To 31-DEC-21 | 61 | 98.09 | 102.09 | 105.30 | 17.25 | 96.95 | 52.98 | 226.49 | 93.91 to 100.99 | 178,093 | 187,531 | |
| 01-JAN-22 To 31-MAR-22 | 42 | 98.65 | 106.58 | 104.22 | 24.99 | 102.26 | 51.83 | 227.35 | 92.32 to 111.04 | 155,926 | 162,504 | |
| 01-APR-22 To 30-JUN-22 | 64 | 97.21 | 103.75 | 103.73 | 25.88 | 100.02 | 57.26 | 200.54 | 90.42 to 103.25 | 187,272 | 194,264 | |
| 01-JUL-22 To 30-SEP-22 | 64 | 96.90 | 106.48 | 107.95 | 23.58 | 98.64 | 52.53 | 213.71 | 93.41 to 102.14 | 190,608 | 205,760 | |
| 01-OCT-22 To 31-DEC-22 | 52 | 91.85 | 97.73 | 93.59 | 28.52 | 104.42 | 37.43 | 204.21 | 80.68 to 101.31 | 167,299 | 156,569 | |
| 01-JAN-23 To 31-MAR-23 | 35 | 85.08 | 94.28 | 92.42 | 33.59 | 102.01 | 48.95 | 215.24 | 68.90 to 98.15 | 151,483 | 140,006 | |
| 01-APR-23 To 30-JUN-23 | 59 | 103.10 | 106.80 | 104.06 | 20.83 | 102.63 | 61.37 | 168.17 | 93.54 to 115.79 | 206,310 | 214,696 | |
| 01-JUL-23 To 30-SEP-23 | 53 | 110.92 | 114.37 | 110.43 | 25.14 | 103.57 | 55.04 | 221.14 | 96.34 to 124.83 | 233,890 | 258,278 | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-21 To 30-SEP-22 | 231 | 97.55 | 104.58 | 105.46 | 22.83 | 99.17 | 51.83 | 227.35 | 95.35 to 99.44 | 180,073 | 189,896 | |
| 01-OCT-22 To 30-SEP-23 | 199 | 98.35 | 104.24 | 102.15 | 27.29 | 102.05 | 37.43 | 221.14 | 93.54 to 103.58 | 193,819 | 197,978 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-22 To 31-DEC-22 | 222 | 96.90 | 103.66 | 102.88 | 25.50 | 100.76 | 37.43 | 227.35 | 93.45 to 98.99 | 177,625 | 182,740 | |
| <u>ALL</u> | 430 | 97.89 | 104.43 | 103.86 | 24.92 | 100.55 | 37.43 | 227.35 | 95.76 to 99.60 | 186,434 | 193,636 | |

| VALUATION GROUP | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| 1 | 315 | 98.24 | 106.32 | 108.32 | 27.29 | 98.15 | 37.43 | 226.49 | 95.76 to 101.31 | 178,203 | 193,030 | |
| 2 | 42 | 97.45 | 97.73 | 95.92 | 12.43 | 101.89 | 73.00 | 141.16 | 93.22 to 101.39 | 198,281 | 190,196 | |
| 3 | 15 | 98.50 | 100.39 | 97.67 | 13.20 | 102.78 | 70.98 | 155.33 | 88.33 to 103.60 | 179,693 | 175,514 | |
| 4 | 8 | 96.34 | 98.53 | 95.54 | 06.07 | 103.13 | 85.86 | 119.79 | 85.86 to 119.79 | 209,950 | 200,578 | |
| 5 | 26 | 94.82 | 104.86 | 87.89 | 32.58 | 119.31 | 48.95 | 227.35 | 82.56 to 115.93 | 88,942 | 78,171 | |
| 6 | 24 | 92.54 | 95.31 | 90.95 | 20.97 | 104.79 | 52.98 | 168.46 | 82.77 to 103.82 | 375,725 | 341,722 | |
| <u>ALL</u> | 430 | 97.89 | 104.43 | 103.86 | 24.92 | 100.55 | 37.43 | 227.35 | 95.76 to 99.60 | 186,434 | 193,636 | |

| PROPERTY TYPE * | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| 01 | 427 | 97.71 | 104.00 | 103.80 | 24.65 | 100.19 | 37.43 | 226.49 | 95.49 to 99.60 | 187,227 | 194,343 | |
| 06 | 1 | 168.46 | 168.46 | 168.46 | 00.00 | 100.00 | 168.46 | 168.46 | N/A | 74,000 | 124,658 | |
| 07 | 2 | 162.75 | 162.75 | 105.18 | 39.69 | 154.73 | 98.15 | 227.35 | N/A | 73,500 | 77,310 | |
| <u>ALL</u> | 430 | 97.89 | 104.43 | 103.86 | 24.92 | 100.55 | 37.43 | 227.35 | 95.76 to 99.60 | 186,434 | 193,636 | |

93 York
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 430
 Total Sales Price : 80,166,778
 Total Adj. Sales Price : 80,166,778
 Total Assessed Value : 83,263,652
 Avg. Adj. Sales Price : 186,434
 Avg. Assessed Value : 193,636

MEDIAN : 98
 WGT. MEAN : 104
 MEAN : 104
 COD : 24.92
 PRD : 100.55

COV : 32.18
 STD : 33.61
 Avg. Abs. Dev : 24.39
 MAX Sales Ratio : 227.35
 MIN Sales Ratio : 37.43

95% Median C.I. : 95.76 to 99.60
 95% Wgt. Mean C.I. : 100.50 to 107.22
 95% Mean C.I. : 101.25 to 107.61

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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 |
|----------------------------|------------|--------------|---------------|---------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| Low \$ Ranges | | | | | | | | | | | |
| Less Than 5,000 | 1 | 220.26 | 220.26 | 220.26 | 00.00 | 100.00 | 220.26 | 220.26 | N/A | 3,500 | 7,709 |
| Less Than 15,000 | 4 | 184.60 | 179.71 | 163.12 | 23.89 | 110.17 | 122.28 | 227.35 | N/A | 8,875 | 14,477 |
| Less Than 30,000 | 14 | 142.38 | 150.41 | 141.00 | 21.71 | 106.67 | 98.09 | 227.35 | 120.57 to 192.53 | 19,500 | 27,495 |
| Ranges Excl. Low \$ | | | | | | | | | | | |
| Greater Than 4,999 | 429 | 97.88 | 104.16 | 103.86 | 24.68 | 100.29 | 37.43 | 227.35 | 95.61 to 99.60 | 186,861 | 194,070 |
| Greater Than 14,999 | 426 | 97.63 | 103.72 | 103.84 | 24.43 | 99.88 | 37.43 | 226.49 | 95.49 to 99.44 | 188,102 | 195,319 |
| Greater Than 29,999 | 416 | 96.99 | 102.88 | 103.74 | 24.16 | 99.17 | 37.43 | 226.49 | 95.22 to 98.88 | 192,052 | 199,228 |
| Incremental Ranges | | | | | | | | | | | |
| 0 TO 4,999 | 1 | 220.26 | 220.26 | 220.26 | 00.00 | 100.00 | 220.26 | 220.26 | N/A | 3,500 | 7,709 |
| 5,000 TO 14,999 | 3 | 148.93 | 166.19 | 156.88 | 23.51 | 105.93 | 122.28 | 227.35 | N/A | 10,667 | 16,733 |
| 15,000 TO 29,999 | 10 | 133.28 | 138.69 | 137.69 | 17.27 | 100.73 | 98.09 | 192.53 | 106.77 to 168.17 | 23,750 | 32,702 |
| 30,000 TO 59,999 | 27 | 109.75 | 111.86 | 111.00 | 29.57 | 100.77 | 48.95 | 215.24 | 81.12 to 123.94 | 47,199 | 52,389 |
| 60,000 TO 99,999 | 59 | 96.36 | 99.93 | 99.72 | 23.79 | 100.21 | 54.45 | 221.14 | 87.22 to 103.10 | 79,744 | 79,518 |
| 100,000 TO 149,999 | 88 | 95.76 | 100.97 | 100.98 | 23.76 | 99.99 | 49.06 | 196.47 | 91.54 to 100.46 | 128,594 | 129,857 |
| 150,000 TO 249,999 | 143 | 95.13 | 98.65 | 98.93 | 22.15 | 99.72 | 37.43 | 195.65 | 90.98 to 97.71 | 195,407 | 193,314 |
| 250,000 TO 499,999 | 92 | 102.59 | 111.27 | 110.99 | 24.20 | 100.25 | 52.88 | 226.49 | 97.97 to 110.92 | 331,360 | 367,771 |
| 500,000 TO 999,999 | 7 | 91.03 | 93.14 | 92.72 | 10.38 | 100.45 | 71.59 | 117.21 | 71.59 to 117.21 | 595,714 | 552,341 |
| 1,000,000 + | | | | | | | | | | | |
| ALL | 430 | 97.89 | 104.43 | 103.86 | 24.92 | 100.55 | 37.43 | 227.35 | 95.76 to 99.60 | 186,434 | 193,636 |

93 York
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 73
 Total Sales Price : 20,960,771
 Total Adj. Sales Price : 20,960,771
 Total Assessed Value : 19,990,429
 Avg. Adj. Sales Price : 287,134
 Avg. Assessed Value : 273,841

MEDIAN : 98
 WGT. MEAN : 95
 MEAN : 100
 COD : 19.24
 PRD : 104.60

COV : 30.53
 STD : 30.46
 Avg. Abs. Dev : 18.79
 MAX Sales Ratio : 224.03
 MIN Sales Ratio : 41.38

95% Median C.I. : 96.57 to 99.92
 95% Wgt. Mean C.I. : 84.56 to 106.19
 95% Mean C.I. : 92.77 to 106.75

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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-20 To 31-DEC-20 | 3 | 154.85 | 159.23 | 156.50 | 26.96 | 101.74 | 98.81 | 224.03 | N/A | 403,333 | 631,235 | |
| 01-JAN-21 To 31-MAR-21 | 3 | 103.59 | 113.88 | 114.95 | 14.17 | 99.07 | 97.00 | 141.04 | N/A | 131,833 | 151,541 | |
| 01-APR-21 To 30-JUN-21 | 8 | 97.47 | 93.54 | 81.80 | 06.00 | 114.35 | 74.56 | 101.44 | 74.56 to 101.44 | 332,625 | 272,103 | |
| 01-JUL-21 To 30-SEP-21 | 7 | 95.82 | 95.41 | 94.86 | 02.63 | 100.58 | 90.78 | 99.11 | 90.78 to 99.11 | 498,793 | 473,146 | |
| 01-OCT-21 To 31-DEC-21 | 5 | 103.65 | 101.63 | 98.64 | 03.70 | 103.03 | 95.16 | 106.98 | N/A | 183,001 | 180,512 | |
| 01-JAN-22 To 31-MAR-22 | 4 | 131.41 | 127.14 | 126.19 | 12.81 | 100.75 | 98.17 | 147.56 | N/A | 525,250 | 662,832 | |
| 01-APR-22 To 30-JUN-22 | 4 | 99.04 | 111.03 | 121.19 | 29.45 | 91.62 | 66.93 | 179.11 | N/A | 288,000 | 349,037 | |
| 01-JUL-22 To 30-SEP-22 | 11 | 100.56 | 100.84 | 90.20 | 16.75 | 111.80 | 64.15 | 162.98 | 70.57 to 120.52 | 220,364 | 198,776 | |
| 01-OCT-22 To 31-DEC-22 | 9 | 97.65 | 93.02 | 92.08 | 07.77 | 101.02 | 56.67 | 104.81 | 84.94 to 100.53 | 88,246 | 81,254 | |
| 01-JAN-23 To 31-MAR-23 | 5 | 86.91 | 75.80 | 69.73 | 20.35 | 108.71 | 41.38 | 96.57 | N/A | 367,600 | 256,339 | |
| 01-APR-23 To 30-JUN-23 | 6 | 93.88 | 86.75 | 90.81 | 23.38 | 95.53 | 44.81 | 125.36 | 44.81 to 125.36 | 155,333 | 141,059 | |
| 01-JUL-23 To 30-SEP-23 | 8 | 73.31 | 92.55 | 70.81 | 45.83 | 130.70 | 47.51 | 169.14 | 47.51 to 169.14 | 380,813 | 269,669 | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-20 To 30-SEP-21 | 21 | 97.92 | 106.45 | 101.02 | 14.69 | 105.38 | 74.56 | 224.03 | 95.08 to 99.46 | 369,431 | 373,199 | |
| 01-OCT-21 To 30-SEP-22 | 24 | 101.17 | 107.08 | 108.26 | 17.89 | 98.91 | 64.15 | 179.11 | 96.63 to 108.91 | 274,667 | 297,357 | |
| 01-OCT-22 To 30-SEP-23 | 28 | 95.14 | 88.47 | 75.89 | 23.14 | 116.58 | 41.38 | 169.14 | 70.61 to 99.92 | 236,097 | 179,167 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-21 To 31-DEC-21 | 23 | 97.49 | 98.52 | 91.73 | 06.36 | 107.40 | 74.56 | 141.04 | 95.16 to 99.46 | 324,481 | 297,653 | |
| 01-JAN-22 To 31-DEC-22 | 28 | 99.29 | 103.54 | 107.64 | 17.55 | 96.19 | 56.67 | 179.11 | 96.79 to 103.50 | 231,115 | 248,761 | |
| <u>ALL</u> | 73 | 97.65 | 99.76 | 95.37 | 19.24 | 104.60 | 41.38 | 224.03 | 96.57 to 99.92 | 287,134 | 273,841 | |

| VALUATION GROUP | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| 1 | 55 | 97.65 | 103.30 | 96.73 | 20.68 | 106.79 | 41.38 | 224.03 | 95.82 to 100.74 | 336,146 | 325,170 | |
| 2 | 6 | 98.05 | 90.73 | 87.79 | 10.07 | 103.35 | 47.51 | 104.81 | 47.51 to 104.81 | 94,036 | 82,550 | |
| 3 | 7 | 96.57 | 86.32 | 87.78 | 16.93 | 98.34 | 44.81 | 108.91 | 44.81 to 108.91 | 127,501 | 111,925 | |
| 4 | 5 | 86.91 | 90.55 | 81.43 | 17.27 | 111.20 | 60.45 | 120.52 | N/A | 203,200 | 165,456 | |
| <u>ALL</u> | 73 | 97.65 | 99.76 | 95.37 | 19.24 | 104.60 | 41.38 | 224.03 | 96.57 to 99.92 | 287,134 | 273,841 | |

**93 York
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 73
 Total Sales Price : 20,960,771
 Total Adj. Sales Price : 20,960,771
 Total Assessed Value : 19,990,429
 Avg. Adj. Sales Price : 287,134
 Avg. Assessed Value : 273,841

MEDIAN : 98
 WGT. MEAN : 95
 MEAN : 100
 COD : 19.24
 PRD : 104.60

COV : 30.53
 STD : 30.46
 Avg. Abs. Dev : 18.79
 MAX Sales Ratio : 224.03
 MIN Sales Ratio : 41.38

95% Median C.I. : 96.57 to 99.92
 95% Wgt. Mean C.I. : 84.56 to 106.19
 95% Mean C.I. : 92.77 to 106.75

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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 | 6 | 97.17 | 101.94 | 99.03 | 06.21 | 102.94 | 95.08 | 125.36 | 95.08 to 125.36 | 417,083 | 413,018 |
| 03 | 67 | 97.92 | 99.57 | 94.88 | 20.34 | 104.94 | 41.38 | 224.03 | 95.16 to 100.00 | 275,497 | 261,378 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | <u>73</u> | <u>97.65</u> | <u>99.76</u> | <u>95.37</u> | <u>19.24</u> | <u>104.60</u> | <u>41.38</u> | <u>224.03</u> | <u>96.57 to 99.92</u> | <u>287,134</u> | <u>273,841</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 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | 5 | 103.50 | 115.46 | 110.58 | 15.90 | 104.41 | 97.00 | 169.14 | N/A | 21,400 | 23,664 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 73 | 97.65 | 99.76 | 95.37 | 19.24 | 104.60 | 41.38 | 224.03 | 96.57 to 99.92 | 287,134 | 273,841 |
| Greater Than 14,999 | 73 | 97.65 | 99.76 | 95.37 | 19.24 | 104.60 | 41.38 | 224.03 | 96.57 to 99.92 | 287,134 | 273,841 |
| Greater Than 29,999 | 68 | 97.32 | 98.61 | 95.29 | 19.36 | 103.48 | 41.38 | 224.03 | 95.16 to 99.46 | 306,673 | 292,237 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 5 | 103.50 | 115.46 | 110.58 | 15.90 | 104.41 | 97.00 | 169.14 | N/A | 21,400 | 23,664 |
| 30,000 TO 59,999 | 4 | 94.30 | 84.55 | 84.69 | 20.87 | 99.83 | 44.81 | 104.81 | N/A | 50,679 | 42,919 |
| 60,000 TO 99,999 | 12 | 98.69 | 102.94 | 103.61 | 11.24 | 99.35 | 76.01 | 147.56 | 96.57 to 104.87 | 77,542 | 80,338 |
| 100,000 TO 149,999 | 15 | 97.92 | 102.87 | 102.23 | 19.25 | 100.63 | 47.51 | 224.03 | 93.49 to 100.53 | 117,600 | 120,219 |
| 150,000 TO 249,999 | 13 | 99.46 | 101.68 | 100.01 | 16.85 | 101.67 | 61.83 | 162.98 | 87.76 to 120.52 | 191,846 | 191,856 |
| 250,000 TO 499,999 | 13 | 97.01 | 100.27 | 102.78 | 22.94 | 97.56 | 60.45 | 179.11 | 66.93 to 126.97 | 331,388 | 340,587 |
| 500,000 TO 999,999 | 6 | 80.68 | 74.18 | 72.24 | 23.59 | 102.69 | 41.38 | 95.16 | 41.38 to 95.16 | 672,667 | 485,945 |
| 1,000,000 TO 1,999,999 | 5 | 95.82 | 103.65 | 99.68 | 27.57 | 103.98 | 70.61 | 154.85 | N/A | 1,423,700 | 1,419,132 |
| 2,000,000 TO 4,999,999 | | | | | | | | | | | |
| 5,000,000 TO 9,999,999 | | | | | | | | | | | |
| 10,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | <u>73</u> | <u>97.65</u> | <u>99.76</u> | <u>95.37</u> | <u>19.24</u> | <u>104.60</u> | <u>41.38</u> | <u>224.03</u> | <u>96.57 to 99.92</u> | <u>287,134</u> | <u>273,841</u> |

**93 York
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 73
 Total Sales Price : 20,960,771
 Total Adj. Sales Price : 20,960,771
 Total Assessed Value : 19,990,429
 Avg. Adj. Sales Price : 287,134
 Avg. Assessed Value : 273,841

MEDIAN : 98
 WGT. MEAN : 95
 MEAN : 100
 COD : 19.24
 PRD : 104.60

COV : 30.53
 STD : 30.46
 Avg. Abs. Dev : 18.79
 MAX Sales Ratio : 224.03
 MIN Sales Ratio : 41.38

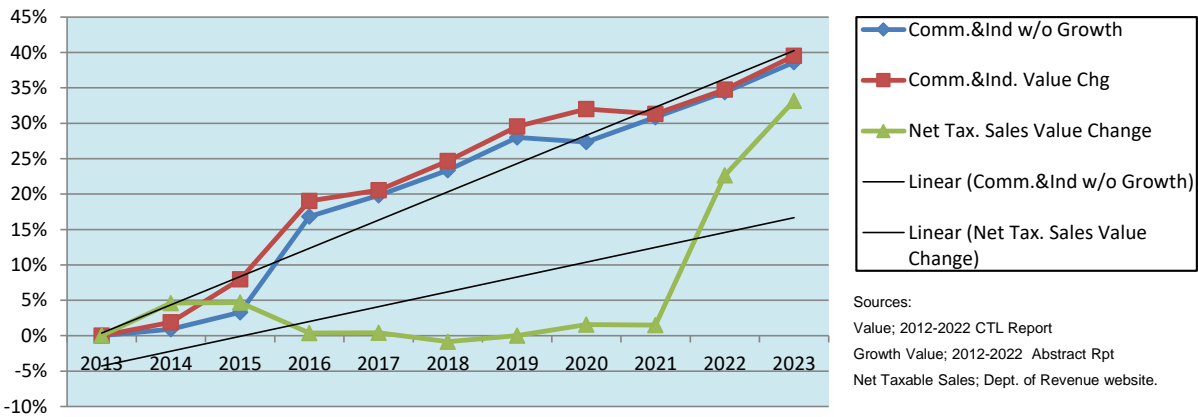
95% Median C.I. : 96.57 to 99.92
 95% Wgt. Mean C.I. : 84.56 to 106.19
 95% Mean C.I. : 92.77 to 106.75

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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 | 179.11 | 179.11 | 179.11 | 00.00 | 100.00 | 179.11 | 179.11 | N/A | 432,000 | 773,748 |
| 311 | 1 | 60.45 | 60.45 | 60.45 | 00.00 | 100.00 | 60.45 | 60.45 | N/A | 450,000 | 272,005 |
| 319 | 1 | 93.70 | 93.70 | 93.70 | 00.00 | 100.00 | 93.70 | 93.70 | N/A | 501,000 | 469,415 |
| 326 | 1 | 98.81 | 98.81 | 98.81 | 00.00 | 100.00 | 98.81 | 98.81 | N/A | 100,000 | 98,809 |
| 341 | 2 | 86.01 | 86.01 | 74.53 | 17.95 | 115.40 | 70.57 | 101.44 | N/A | 487,500 | 363,312 |
| 344 | 10 | 100.55 | 120.92 | 112.66 | 24.81 | 107.33 | 90.78 | 224.03 | 91.56 to 162.98 | 178,950 | 201,612 |
| 349 | 4 | 72.59 | 86.56 | 70.07 | 33.75 | 123.53 | 53.51 | 147.56 | N/A | 1,028,750 | 720,879 |
| 352 | 10 | 96.93 | 94.95 | 88.90 | 16.24 | 106.81 | 41.38 | 132.50 | 66.93 to 125.36 | 370,755 | 329,589 |
| 353 | 11 | 97.92 | 99.54 | 94.22 | 13.97 | 105.65 | 56.67 | 169.14 | 84.94 to 106.98 | 132,818 | 125,142 |
| 384 | 2 | 103.55 | 103.55 | 103.58 | 00.05 | 99.97 | 103.50 | 103.59 | N/A | 130,250 | 134,912 |
| 386 | 3 | 97.00 | 86.63 | 70.46 | 11.89 | 122.95 | 64.15 | 98.73 | N/A | 100,500 | 70,815 |
| 406 | 7 | 96.63 | 82.69 | 85.35 | 21.52 | 96.88 | 44.81 | 108.91 | 44.81 to 108.91 | 108,500 | 92,608 |
| 410 | 5 | 87.76 | 87.00 | 81.35 | 10.82 | 106.95 | 64.17 | 98.73 | N/A | 144,700 | 117,716 |
| 412 | 1 | 140.40 | 140.40 | 140.40 | 00.00 | 100.00 | 140.40 | 140.40 | N/A | 450,000 | 631,802 |
| 419 | 1 | 99.11 | 99.11 | 99.11 | 00.00 | 100.00 | 99.11 | 99.11 | N/A | 385,000 | 381,580 |
| 426 | 2 | 75.31 | 75.31 | 77.23 | 17.90 | 97.51 | 61.83 | 88.79 | N/A | 262,500 | 202,736 |
| 442 | 2 | 97.11 | 97.11 | 97.15 | 00.56 | 99.96 | 96.57 | 97.65 | N/A | 93,500 | 90,836 |
| 482 | 1 | 95.16 | 95.16 | 95.16 | 00.00 | 100.00 | 95.16 | 95.16 | N/A | 510,004 | 485,300 |
| 494 | 2 | 95.86 | 95.86 | 89.97 | 09.34 | 106.55 | 86.91 | 104.81 | N/A | 165,859 | 149,221 |
| 530 | 3 | 120.52 | 114.88 | 121.10 | 08.25 | 94.86 | 97.14 | 126.97 | N/A | 156,667 | 189,728 |
| 587 | 1 | 104.87 | 104.87 | 104.87 | 00.00 | 100.00 | 104.87 | 104.87 | N/A | 65,000 | 68,167 |
| 595 | 2 | 138.64 | 138.64 | 135.60 | 11.70 | 102.24 | 122.42 | 154.85 | N/A | 1,230,500 | 1,668,507 |
| <u>ALL</u> | <u>73</u> | <u>97.65</u> | <u>99.76</u> | <u>95.37</u> | <u>19.24</u> | <u>104.60</u> | <u>41.38</u> | <u>224.03</u> | <u>96.57 to 99.92</u> | <u>287,134</u> | <u>273,841</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 |
|-----------------|----------------|---------------|-------------------|----------------------|--------------------|-------------------------|----------------------|
| 2012 | \$ 229,635,719 | \$ 4,548,523 | 1.98% | \$ 225,087,196 | | \$ 202,763,647 | |
| 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% |
| 2019 | \$ 303,183,907 | \$ 10,778,633 | 3.56% | \$ 292,405,274 | -1.72% | \$ 205,970,353 | 1.58% |
| 2020 | \$ 301,565,407 | \$ 1,052,875 | 0.35% | \$ 300,512,532 | -0.88% | \$ 205,781,301 | -0.09% |
| 2021 | \$ 309,501,706 | \$ 853,850 | 0.28% | \$ 308,647,856 | 2.35% | \$ 248,704,400 | 20.86% |
| 2022 | \$ 320,425,454 | \$ 2,083,138 | 0.65% | \$ 318,342,316 | 2.86% | \$ 270,046,785 | 8.58% |
| 2023 | \$ 368,126,652 | \$ 4,282,146 | 1.16% | \$ 363,844,506 | 13.55% | \$ 279,230,319 | 3.40% |
| Ann %chg | 4.64% | | | Average | 2.94% | 2.79% | 3.14% |

| Tax Year | Cumulative Change | | |
|----------|---------------------|-----------------|---------------------|
| | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2012 | - | - | - |
| 2013 | 0.94% | 1.90% | 4.62% |
| 2014 | 3.32% | 7.98% | 4.67% |
| 2015 | 16.84% | 19.04% | 0.38% |
| 2016 | 19.83% | 20.56% | 0.41% |
| 2017 | 23.36% | 24.66% | -0.85% |
| 2018 | 27.99% | 29.56% | 0.00% |
| 2019 | 27.33% | 32.03% | 1.58% |
| 2020 | 30.86% | 31.32% | 1.49% |
| 2021 | 34.41% | 34.78% | 22.66% |
| 2022 | 38.63% | 39.54% | 33.18% |
| 2023 | 58.44% | 60.31% | 37.71% |

| | |
|---------------|------|
| County Number | 93 |
| County Name | York |

COMMERCIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 55 | Median : | 98 | COV : | 31.17 | 95% Median C.I. : | 95.82 to 100.74 |
| Total Sales Price : | 18,488,050 | Wgt. Mean : | 97 | STD : | 32.20 | 95% Wgt. Mean C.I. : | 84.54 to 108.93 |
| Total Adj. Sales Price : | 18,488,050 | Mean : | 103 | Avg. Abs. Dev : | 20.19 | 95% Mean C.I. : | 94.79 to 111.81 |
| Total Assessed Value : | 17,884,370 | | | | | | |
| Avg. Adj. Sales Price : | 336,146 | COD : | 20.68 | MAX Sales Ratio : | 224.03 | | |
| Avg. Assessed Value : | 325,170 | PRD : | 106.79 | MIN Sales Ratio : | 41.38 | | |

What IF

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|-------------------|---------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 10/01/2020 To 12/31/2020 | 2 | 189.44 | 189.44 | 161.70 | 18.26 | 117.16 | 154.85 | 224.03 | N/A | 555,000 | 897,449 |
| 01/01/2021 To 03/31/2021 | 3 | 103.59 | 113.88 | 114.95 | 14.17 | 99.07 | 97.00 | 141.04 | N/A | 131,833 | 151,541 |
| 04/01/2021 To 06/30/2021 | 7 | 97.02 | 92.92 | 81.01 | 06.75 | 114.70 | 74.56 | 101.44 | 74.56 to 101.44 | 362,286 | 293,490 |
| 07/01/2021 To 09/30/2021 | 7 | 95.82 | 95.41 | 94.86 | 02.63 | 100.58 | 90.78 | 99.11 | 90.78 to 99.11 | 498,793 | 473,146 |
| 10/01/2021 To 12/31/2021 | 4 | 104.26 | 103.25 | 103.03 | 02.57 | 100.21 | 97.49 | 106.98 | N/A | 101,250 | 104,315 |
| 01/01/2022 To 03/31/2022 | 3 | 140.40 | 136.79 | 127.59 | 05.97 | 107.21 | 122.42 | 147.56 | N/A | 667,000 | 851,052 |
| 04/01/2022 To 06/30/2022 | 4 | 99.04 | 111.03 | 121.19 | 29.45 | 91.62 | 66.93 | 179.11 | N/A | 288,000 | 349,037 |
| 07/01/2022 To 09/30/2022 | 8 | 94.10 | 97.04 | 87.92 | 19.42 | 110.37 | 64.15 | 162.98 | 64.15 to 162.98 | 279,813 | 246,012 |
| 10/01/2022 To 12/31/2022 | 3 | 97.65 | 98.34 | 98.40 | 01.26 | 99.94 | 96.84 | 100.53 | N/A | 110,500 | 108,736 |
| 01/01/2023 To 03/31/2023 | 2 | 67.54 | 67.54 | 66.93 | 38.73 | 100.91 | 41.38 | 93.70 | N/A | 513,000 | 343,339 |
| 04/01/2023 To 06/30/2023 | 5 | 100.00 | 95.14 | 93.69 | 15.30 | 101.55 | 61.83 | 125.36 | N/A | 175,400 | 164,341 |
| 07/01/2023 To 09/30/2023 | 7 | 76.01 | 98.99 | 71.79 | 45.17 | 137.89 | 53.51 | 169.14 | 53.51 to 169.14 | 417,714 | 299,879 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 10/01/2020 To 09/30/2021 | 19 | 97.02 | 107.31 | 101.10 | 16.29 | 106.14 | 74.56 | 224.03 | 93.49 to 101.44 | 396,476 | 400,841 |
| 10/01/2021 To 09/30/2022 | 19 | 101.05 | 107.57 | 109.28 | 20.61 | 98.44 | 64.15 | 179.11 | 91.56 to 122.42 | 305,079 | 333,403 |
| 10/01/2022 To 09/30/2023 | 17 | 96.84 | 94.04 | 76.26 | 24.54 | 123.31 | 41.38 | 169.14 | 64.17 to 125.36 | 303,441 | 231,396 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01/01/2021 To 12/31/2021 | 21 | 97.49 | 98.71 | 91.36 | 06.83 | 108.05 | 74.56 | 141.04 | 95.08 to 101.44 | 325,145 | 297,064 |
| 01/01/2022 To 12/31/2022 | 18 | 99.09 | 106.99 | 109.10 | 21.64 | 98.07 | 64.15 | 179.11 | 91.56 to 122.42 | 317,944 | 346,867 |

COMMERCIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 55 | Median : | 98 | COV : | 31.17 | 95% Median C.I. : | 95.82 to 100.74 |
| Total Sales Price : | 18,488,050 | Wgt. Mean : | 97 | STD : | 32.20 | 95% Wgt. Mean C.I. : | 84.54 to 108.93 |
| Total Adj. Sales Price : | 18,488,050 | Mean : | 103 | Avg. Abs. Dev : | 20.19 | 95% Mean C.I. : | 94.79 to 111.81 |
| Total Assessed Value : | 17,884,370 | | | | | | |
| Avg. Adj. Sales Price : | 336,146 | COD : | 20.68 | MAX Sales Ratio : | 224.03 | | |
| Avg. Assessed Value : | 325,170 | PRD : | 106.79 | MIN Sales Ratio : | 41.38 | | |

What IF

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| 1 | 55 | 97.65 | 103.30 | 96.73 | 20.68 | 106.79 | 41.38 | 224.03 | 95.82 to 100.74 | 336,146 | 325,170 |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| 02 | 6 | 97.17 | 101.94 | 99.03 | 06.21 | 102.94 | 95.08 | 125.36 | 95.08 to 125.36 | 417,083 | 413,018 |
| 03 | 49 | 98.73 | 103.46 | 96.38 | 22.18 | 107.35 | 41.38 | 224.03 | 93.70 to 100.74 | 326,236 | 314,414 |
| 04 | | | | | | | | | | | |

COMMERCIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 55 | Median : | 98 | COV : | 31.17 | 95% Median C.I. : | 95.82 to 100.74 |
| Total Sales Price : | 18,488,050 | Wgt. Mean : | 97 | STD : | 32.20 | 95% Wgt. Mean C.I. : | 84.54 to 108.93 |
| Total Adj. Sales Price : | 18,488,050 | Mean : | 103 | Avg. Abs. Dev : | 20.19 | 95% Mean C.I. : | 94.79 to 111.81 |
| Total Assessed Value : | 17,884,370 | | | | | | |
| Avg. Adj. Sales Price : | 336,146 | COD : | 20.68 | MAX Sales Ratio : | 224.03 | | |
| Avg. Assessed Value : | 325,170 | PRD : | 106.79 | MIN Sales Ratio : | 41.38 | | |

What IF

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|-----------------|
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | 3 | 98.73 | 121.62 | 112.81 | 24.36 | 107.81 | 97.00 | 169.14 | N/A | 23,833 | 26,886 |
| __Ranges Excl. Low \$__ | | | | | | | | | | | |
| Greater Than 4,999 | 55 | 97.65 | 103.30 | 96.73 | 20.68 | 106.79 | 41.38 | 224.03 | 95.82 to 100.74 | 336,146 | 325,170 |
| Greater Than 15,000 | 55 | 97.65 | 103.30 | 96.73 | 20.68 | 106.79 | 41.38 | 224.03 | 95.82 to 100.74 | 336,146 | 325,170 |
| Greater Than 30,000 | 52 | 97.57 | 102.24 | 96.67 | 20.45 | 105.76 | 41.38 | 224.03 | 95.08 to 100.74 | 354,164 | 342,379 |
| __Incremental Ranges__ | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 3 | 98.73 | 121.62 | 112.81 | 24.36 | 107.81 | 97.00 | 169.14 | N/A | 23,833 | 26,886 |
| 30,000 TO 59,999 | 1 | 103.65 | 103.65 | 103.65 | | 100.00 | 103.65 | 103.65 | N/A | 55,000 | 57,005 |
| 60,000 TO 99,999 | 9 | 100.00 | 104.77 | 105.64 | 14.22 | 99.18 | 76.01 | 147.56 | 85.71 to 132.50 | 77,611 | 81,990 |
| 100,000 TO 149,999 | 9 | 97.65 | 116.01 | 114.78 | 21.35 | 101.07 | 91.56 | 224.03 | 93.49 to 141.04 | 121,278 | 139,200 |
| 150,000 TO 249,999 | 12 | 98.13 | 100.11 | 98.69 | 16.72 | 101.44 | 61.83 | 162.98 | 87.76 to 106.98 | 195,333 | 192,779 |
| 250,000 TO 499,999 | 11 | 99.11 | 105.11 | 109.31 | 22.07 | 96.16 | 64.17 | 179.11 | 66.93 to 140.40 | 325,732 | 356,057 |
| 500,000 TO 999,999 | 5 | 70.57 | 69.99 | 68.93 | 25.39 | 101.54 | 41.38 | 93.70 | N/A | 705,200 | 486,074 |
| 1,000,000 TO 1,999,999 | 5 | 95.82 | 103.65 | 99.68 | 27.57 | 103.98 | 70.61 | 154.85 | N/A | 1,423,700 | 1,419,132 |
| 2,000,000 TO 4,999,999 | | | | | | | | | | | |
| 5,000,000 TO 9,999,999 | | | | | | | | | | | |
| 10,000,000 + | | | | | | | | | | | |

COMMERCIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 55 | Median : | 98 | COV : | 31.17 | 95% Median C.I. : | 95.82 to 100.74 |
| Total Sales Price : | 18,488,050 | Wgt. Mean : | 97 | STD : | 32.20 | 95% Wgt. Mean C.I. : | 84.54 to 108.93 |
| Total Adj. Sales Price : | 18,488,050 | Mean : | 103 | Avg. Abs. Dev : | 20.19 | 95% Mean C.I. : | 94.79 to 111.81 |
| Total Assessed Value : | 17,884,370 | | | | | | |
| Avg. Adj. Sales Price : | 336,146 | COD : | 20.68 | MAX Sales Ratio : | 224.03 | | |
| Avg. Assessed Value : | 325,170 | PRD : | 106.79 | MIN Sales Ratio : | 41.38 | | |

What IF

OCCUPANCY CODE

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|-----------------|
| 303 | 1 | 179.11 | 179.11 | 179.11 | | 100.00 | 179.11 | 179.11 | N/A | 432,000 | 773,748 |
| 319 | 1 | 93.70 | 93.70 | 93.70 | | 100.00 | 93.70 | 93.70 | N/A | 501,000 | 469,415 |
| 341 | 2 | 86.01 | 86.01 | 74.53 | 17.95 | 115.40 | 70.57 | 101.44 | N/A | 487,500 | 363,312 |
| 344 | 9 | 100.56 | 123.25 | 113.46 | 27.51 | 108.63 | 90.78 | 224.03 | 91.56 to 162.98 | 187,167 | 212,356 |
| 349 | 4 | 72.59 | 86.56 | 70.07 | 33.75 | 123.53 | 53.51 | 147.56 | N/A | 1,028,750 | 720,879 |
| 352 | 10 | 96.93 | 94.95 | 88.90 | 16.24 | 106.81 | 41.38 | 132.50 | 66.93 to 125.36 | 370,755 | 329,589 |
| 353 | 7 | 99.46 | 108.18 | 97.91 | 13.57 | 110.49 | 91.37 | 169.14 | 91.37 to 169.14 | 154,286 | 151,059 |
| 384 | 1 | 103.59 | 103.59 | 103.59 | | 100.00 | 103.59 | 103.59 | N/A | 242,000 | 250,677 |
| 386 | 3 | 97.00 | 86.63 | 70.46 | 11.89 | 122.95 | 64.15 | 98.73 | N/A | 100,500 | 70,815 |
| 406 | 4 | 98.96 | 94.39 | 96.80 | 08.15 | 97.51 | 76.01 | 103.65 | N/A | 141,250 | 136,725 |
| 410 | 4 | 86.74 | 84.09 | 79.05 | 10.55 | 106.38 | 64.17 | 98.73 | N/A | 159,625 | 126,183 |
| 412 | 1 | 140.40 | 140.40 | 140.40 | | 100.00 | 140.40 | 140.40 | N/A | 450,000 | 631,802 |
| 419 | 1 | 99.11 | 99.11 | 99.11 | | 100.00 | 99.11 | 99.11 | N/A | 385,000 | 381,580 |
| 426 | 2 | 75.31 | 75.31 | 77.23 | 17.90 | 97.51 | 61.83 | 88.79 | N/A | 262,500 | 202,736 |
| 442 | 1 | 97.65 | 97.65 | 97.65 | | 100.00 | 97.65 | 97.65 | N/A | 100,000 | 97,653 |
| 530 | 1 | 126.97 | 126.97 | 126.97 | | 100.00 | 126.97 | 126.97 | N/A | 260,000 | 330,122 |
| 587 | 1 | 104.87 | 104.87 | 104.87 | | 100.00 | 104.87 | 104.87 | N/A | 65,000 | 68,167 |
| 595 | 2 | 138.64 | 138.64 | 135.60 | 11.70 | 102.24 | 122.42 | 154.85 | N/A | 1,230,500 | 1,668,507 |

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|-----------------|--------|--------------|-------------|----------------|
| VALUATION GROUP | 1 | Total | Increase | 0% |

What IF

93 York
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)
Qualified
Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 45
Total Sales Price : 51,493,447
Total Adj. Sales Price : 51,493,447
Total Assessed Value : 35,491,792
Avg. Adj. Sales Price : 1,144,299
Avg. Assessed Value : 788,706

MEDIAN : 72
WGT. MEAN : 69
MEAN : 73
COD : 16.93
PRD : 105.86

COV : 23.89
STD : 17.43
Avg. Abs. Dev : 12.25
MAX Sales Ratio : 143.60
MIN Sales Ratio : 49.67

95% Median C.I. : 63.12 to 76.41
95% Wgt. Mean C.I. : 64.36 to 73.49
95% Mean C.I. : 67.87 to 78.05

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DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-20 To 31-DEC-20 | 3 | 81.00 | 83.07 | 83.29 | 03.93 | 99.74 | 79.34 | 88.87 | N/A | 1,220,000 | 1,016,142 |
| 01-JAN-21 To 31-MAR-21 | 4 | 76.47 | 81.07 | 77.70 | 07.26 | 104.34 | 75.18 | 96.17 | N/A | 820,164 | 637,265 |
| 01-APR-21 To 30-JUN-21 | 5 | 72.37 | 73.23 | 72.16 | 10.50 | 101.48 | 55.86 | 88.83 | N/A | 788,586 | 569,050 |
| 01-JUL-21 To 30-SEP-21 | | | | | | | | | | | |
| 01-OCT-21 To 31-DEC-21 | 11 | 79.08 | 83.33 | 79.47 | 17.13 | 104.86 | 59.57 | 143.60 | 65.36 to 92.13 | 946,803 | 752,453 |
| 01-JAN-22 To 31-MAR-22 | 4 | 66.92 | 68.01 | 67.07 | 06.65 | 101.40 | 63.12 | 75.08 | N/A | 1,354,919 | 908,792 |
| 01-APR-22 To 30-JUN-22 | 4 | 66.93 | 68.18 | 68.07 | 11.62 | 100.16 | 59.53 | 79.32 | N/A | 1,090,650 | 742,429 |
| 01-JUL-22 To 30-SEP-22 | 1 | 116.94 | 116.94 | 116.94 | 00.00 | 100.00 | 116.94 | 116.94 | N/A | 700,000 | 818,608 |
| 01-OCT-22 To 31-DEC-22 | 7 | 55.72 | 57.37 | 56.67 | 06.46 | 101.24 | 49.67 | 69.93 | 49.67 to 69.93 | 1,650,333 | 935,223 |
| 01-JAN-23 To 31-MAR-23 | 4 | 59.28 | 63.06 | 60.87 | 08.11 | 103.60 | 57.27 | 76.41 | N/A | 1,356,116 | 825,412 |
| 01-APR-23 To 30-JUN-23 | 2 | 55.69 | 55.69 | 54.84 | 06.34 | 101.55 | 52.16 | 59.22 | N/A | 1,367,980 | 750,191 |
| 01-JUL-23 To 30-SEP-23 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-20 To 30-SEP-21 | 12 | 77.07 | 78.31 | 77.57 | 08.97 | 100.95 | 55.86 | 96.17 | 72.37 to 88.83 | 906,965 | 703,561 |
| 01-OCT-21 To 30-SEP-22 | 20 | 74.43 | 78.91 | 75.13 | 17.41 | 105.03 | 59.53 | 143.60 | 65.36 to 79.52 | 1,044,855 | 785,023 |
| 01-OCT-22 To 30-SEP-23 | 13 | 57.50 | 58.86 | 57.57 | 07.58 | 102.24 | 49.67 | 76.41 | 55.26 to 59.33 | 1,516,366 | 872,968 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-21 To 31-DEC-21 | 20 | 76.46 | 80.35 | 77.51 | 14.13 | 103.66 | 55.86 | 143.60 | 72.37 to 86.45 | 881,921 | 683,564 |
| 01-JAN-22 To 31-DEC-22 | 16 | 62.20 | 66.45 | 63.40 | 15.92 | 104.81 | 49.67 | 116.94 | 55.72 to 72.59 | 1,377,163 | 873,128 |
| <u>ALL</u> | 45 | 72.37 | 72.96 | 68.92 | 16.93 | 105.86 | 49.67 | 143.60 | 63.12 to 76.41 | 1,144,299 | 788,706 |

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 2 | 45 | 72.37 | 72.96 | 68.92 | 16.93 | 105.86 | 49.67 | 143.60 | 63.12 to 76.41 | 1,144,299 | 788,706 |
| <u>ALL</u> | 45 | 72.37 | 72.96 | 68.92 | 16.93 | 105.86 | 49.67 | 143.60 | 63.12 to 76.41 | 1,144,299 | 788,706 |

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 | 31 | 72.37 | 72.62 | 68.46 | 16.32 | 106.08 | 49.67 | 116.94 | 61.27 to 79.08 | 1,127,857 | 772,141 |
| 2 | 31 | 72.37 | 72.62 | 68.46 | 16.32 | 106.08 | 49.67 | 116.94 | 61.27 to 79.08 | 1,127,857 | 772,141 |
| <u>ALL</u> | 45 | 72.37 | 72.96 | 68.92 | 16.93 | 105.86 | 49.67 | 143.60 | 63.12 to 76.41 | 1,144,299 | 788,706 |

93 York
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 45
 Total Sales Price : 51,493,447
 Total Adj. Sales Price : 51,493,447
 Total Assessed Value : 35,491,792
 Avg. Adj. Sales Price : 1,144,299
 Avg. Assessed Value : 788,706

MEDIAN : 72
 WGT. MEAN : 69
 MEAN : 73
 COD : 16.93
 PRD : 105.86

COV : 23.89
 STD : 17.43
 Avg. Abs. Dev : 12.25
 MAX Sales Ratio : 143.60
 MIN Sales Ratio : 49.67

95% Median C.I. : 63.12 to 76.41
 95% Wgt. Mean C.I. : 64.36 to 73.49
 95% Mean C.I. : 67.87 to 78.05

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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 | 44 | 72.48 | 73.35 | 69.03 | 16.76 | 106.26 | 49.67 | 143.60 | 63.12 to 77.06 | 1,160,851 | 801,364 |
| 2 | 44 | 72.48 | 73.35 | 69.03 | 16.76 | 106.26 | 49.67 | 143.60 | 63.12 to 77.06 | 1,160,851 | 801,364 |
| ____ALL____ | 45 | 72.37 | 72.96 | 68.92 | 16.93 | 105.86 | 49.67 | 143.60 | 63.12 to 76.41 | 1,144,299 | 788,706 |

York County 2024 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| York | 1 | 8,000 | 7,299 | 7,299 | 7,300 | n/a | 6,696 | 6,500 | 6,500 | 7,701 |
| Butler | 1 | 6,422 | 6,286 | 6,286 | 6,101 | 5,761 | 5,484 | 5,068 | 4,977 | 6,338 |
| Clay | 1 | 6,800 | 6,700 | 6,700 | 6,700 | n/a | 6,450 | 6,300 | 6,300 | 6,707 |
| Fillmore | 1 | 7,400 | 7,300 | 7,300 | 7,200 | 6,200 | 6,700 | 6,500 | 6,450 | 7,242 |
| Hamilton | 1 | 8,086 | 7,970 | 7,970 | 7,999 | 2,200 | 7,700 | 7,500 | 7,500 | 8,011 |
| Polk | 1 | 6,457 | 6,100 | 6,100 | 5,725 | 5,240 | 5,209 | 5,020 | 4,438 | 6,629 |
| Saline | 3 | 6,085 | 6,084 | 6,084 | 6,020 | 5,745 | 5,015 | 5,013 | 4,779 | 5,955 |
| Seward | 1 | 7,000 | 6,497 | 6,497 | 6,500 | 6,500 | 5,600 | 4,900 | 4,393 | 6,453 |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| York | 1 | 5,399 | 5,393 | 4,850 | 4,849 | 4,742 | n/a | 4,750 | 4,749 | 5,134 |
| Butler | 1 | 6,700 | 6,100 | 5,850 | 5,750 | 5,500 | 5,000 | 3,950 | 3,825 | 5,398 |
| Clay | 1 | 3,205 | 3,205 | 2,930 | 2,930 | 2,750 | 2,750 | 2,660 | 2,660 | 3,028 |
| Fillmore | 1 | 4,355 | 4,250 | 4,000 | 4,000 | 3,900 | 3,700 | 3,700 | 3,600 | 4,052 |
| Hamilton | 1 | 5,300 | 5,300 | 5,200 | 5,000 | 4,800 | 4,800 | 4,600 | 4,600 | 5,149 |
| Polk | 1 | 5,710 | 5,410 | 4,160 | 4,150 | 3,740 | 3,620 | 3,490 | 3,510 | 5,037 |
| Saline | 3 | 3,870 | 3,869 | 3,555 | 3,510 | 3,421 | 3,399 | 3,396 | 3,249 | 3,596 |
| Seward | 1 | 5,950 | 5,875 | 5,425 | 5,425 | 5,425 | 4,300 | 4,300 | 3,200 | 5,326 |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|--------------------|
| York | 1 | 1,622 | 1,623 | 1,606 | 1,600 | n/a | n/a | n/a | 1,315 | 1,611 |
| Butler | 1 | 2,796 | 2,771 | 2,716 | 2,721 | 2,255 | 2,594 | n/a | 2,525 | 2,764 |
| Clay | 1 | 1,315 | 1,315 | 1,315 | 1,315 | n/a | n/a | n/a | 1,225 | 1,309 |
| Fillmore | 1 | 1,700 | 1,700 | 1,600 | n/a | n/a | 1,600 | n/a | n/a | 1,661 |
| Hamilton | 1 | 1,750 | 1,700 | 1,650 | 1,600 | 1,550 | 1,500 | n/a | 1,300 | 1,697 |
| Polk | 1 | 1,600 | 1,595 | 1,590 | 1,585 | 1,580 | n/a | 1,510 | 1,500 | 1,591 |
| Saline | 3 | 1,995 | 1,995 | 1,969 | n/a | 1,925 | n/a | n/a | 1,565 | 1,980 |
| Seward | 1 | 2,648 | 2,650 | 2,549 | n/a | 2,550 | n/a | n/a | 2,200 | 2,622 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|----------|----------|-------|--------|-------|
| York | 1 | 800 | n/a | 601 |
| Butler | 1 | 3,183 | 1,725 | 755 |
| Clay | 1 | 1,257 | n/a | 500 |
| Fillmore | 1 | 1,628 | n/a | 478 |
| Hamilton | 1 | | n/a | 900 |
| Polk | 1 | 2,200 | 1,150 | 300 |
| Saline | 3 | 1,979 | 516 | 100 |
| Seward | 1 | 2,748 | 804 | 100 |

Source: 2024 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|-------|----------------------|----------------|
| Number of Sales : | 17 | Median : | 48 | COV : | 21.53 | 95% Median C.I. : | 37.53 to 50.30 |
| Total Sales Price : | 18,377,693 | Wgt. Mean : | 44 | STD : | 10.00 | 95% Wgt. Mean C.I. : | 28.40 to 60.48 |
| Total Adj. Sales Price : | 18,377,693 | Mean : | 46 | Avg.Abs.Dev : | 06.69 | 95% Mean C.I. : | 41.30 to 51.58 |
| Total Assessed Value : | 8,166,902 | | | | | | |
| Avg. Adj. Sales Price : | 1,081,041 | COD : | 14.01 | MAX Sales Ratio : | 76.34 | | |
| Avg. Assessed Value : | 480,406 | PRD : | 104.50 | MIN Sales Ratio : | 33.01 | | |

Printed : 03/28/2024

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|-------|-----------------|-------------------|---------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 10/01/2020 To 12/31/2020 | | | | | | | | | | | |
| 01/01/2021 To 03/31/2021 | 3 | 49.52 | 50.85 | 50.41 | 03.27 | 100.87 | 49.08 | 53.95 | N/A | 993,438 | 500,764 |
| 04/01/2021 To 06/30/2021 | 4 | 47.53 | 45.49 | 45.17 | 07.51 | 100.71 | 36.61 | 50.30 | N/A | 822,137 | 371,340 |
| 07/01/2021 To 09/30/2021 | | | | | | | | | | | |
| 10/01/2021 To 12/31/2021 | 4 | 48.44 | 48.62 | 48.85 | 03.63 | 99.53 | 45.97 | 51.62 | N/A | 1,045,651 | 510,799 |
| 01/01/2022 To 03/31/2022 | | | | | | | | | | | |
| 04/01/2022 To 06/30/2022 | | | | | | | | | | | |
| 07/01/2022 To 09/30/2022 | 1 | 76.34 | 76.34 | 76.34 | | 100.00 | 76.34 | 76.34 | N/A | 700,000 | 534,346 |
| 10/01/2022 To 12/31/2022 | 3 | 36.37 | 35.64 | 34.93 | 04.15 | 102.03 | 33.01 | 37.53 | N/A | 1,715,408 | 599,241 |
| 01/01/2023 To 03/31/2023 | 1 | 38.65 | 38.65 | 38.65 | | 100.00 | 38.65 | 38.65 | N/A | 1,040,000 | 401,993 |
| 04/01/2023 To 06/30/2023 | 1 | 38.65 | 38.65 | 38.65 | | 100.00 | 38.65 | 38.65 | N/A | 1,040,000 | 401,993 |
| 07/01/2023 To 09/30/2023 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 10/01/2020 To 09/30/2021 | 7 | 49.08 | 47.79 | 47.66 | 06.44 | 100.27 | 36.61 | 53.95 | 36.61 to 53.95 | 895,552 | 426,808 |
| 10/01/2021 To 09/30/2022 | 5 | 49.12 | 54.16 | 52.79 | 13.95 | 102.60 | 45.97 | 76.34 | N/A | 976,521 | 515,508 |
| 10/01/2022 To 09/30/2023 | 5 | 37.53 | 36.84 | 36.00 | 04.21 | 102.33 | 33.01 | 38.65 | N/A | 1,445,245 | 520,342 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01/01/2021 To 12/31/2021 | 11 | 49.08 | 48.09 | 48.14 | 05.40 | 99.90 | 36.61 | 53.95 | 45.97 to 51.62 | 950,133 | 457,350 |
| 01/01/2022 To 12/31/2022 | 4 | 36.95 | 45.81 | 39.89 | 30.09 | 114.84 | 33.01 | 76.34 | N/A | 1,461,556 | 583,017 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2020 To 09/30/2023 | 17 | 47.75 | 46.44 | 44.44 | 14.01 | 104.50 | 33.01 | 76.34 | 37.53 to 50.30 | 1,081,041 | 480,406 |

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|-------|----------------------|----------------|
| Number of Sales : | 17 | Median : | 48 | COV : | 21.53 | 95% Median C.I. : | 37.53 to 50.30 |
| Total Sales Price : | 18,377,693 | Wgt. Mean : | 44 | STD : | 10.00 | 95% Wgt. Mean C.I. : | 28.40 to 60.48 |
| Total Adj. Sales Price : | 18,377,693 | Mean : | 46 | Avg.Abs.Dev : | 06.69 | 95% Mean C.I. : | 41.30 to 51.58 |
| Total Assessed Value : | 8,166,902 | | | | | | |
| Avg. Adj. Sales Price : | 1,081,041 | COD : | 14.01 | MAX Sales Ratio : | 76.34 | | |
| Avg. Assessed Value : | 480,406 | PRD : | 104.50 | MIN Sales Ratio : | 33.01 | | |

Printed : 03/28/2024

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|-------|-----------------|-------------------|---------------|
| 2 | 17 | 47.75 | 46.44 | 44.44 | 14.01 | 104.50 | 33.01 | 76.34 | 37.53 to 50.30 | 1,081,041 | 480,406 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2020 To 09/30/2023 | 17 | 47.75 | 46.44 | 44.44 | 14.01 | 104.50 | 33.01 | 76.34 | 37.53 to 50.30 | 1,081,041 | 480,406 |

SCHOOL DISTRICT *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|-------|-----------------|-------------------|---------------|
| 180002 | | | | | | | | | | | |
| 300001 | | | | | | | | | | | |
| 410091 | | | | | | | | | | | |
| 720015 | | | | | | | | | | | |
| 720075 | | | | | | | | | | | |
| 800567 | | | | | | | | | | | |
| 930012 | | | | | | | | | | | |
| 930083 | | | | | | | | | | | |
| 930096 | 17 | 47.75 | 46.44 | 44.44 | 14.01 | 104.50 | 33.01 | 76.34 | 37.53 to 50.30 | 1,081,041 | 480,406 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2020 To 09/30/2023 | 17 | 47.75 | 46.44 | 44.44 | 14.01 | 104.50 | 33.01 | 76.34 | 37.53 to 50.30 | 1,081,041 | 480,406 |

95%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|-------|-----------------|-------------------|---------------|
| <u>Irrigated</u> | | | | | | | | | | | |
| County | 13 | 47.82 | 47.60 | 45.13 | 14.60 | 105.47 | 33.01 | 76.34 | 38.65 to 51.62 | 1,116,794 | 503,996 |
| 2 | 13 | 47.82 | 47.60 | 45.13 | 14.60 | 105.47 | 33.01 | 76.34 | 38.65 to 51.62 | 1,116,794 | 503,996 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2020 To 09/30/2023 | 17 | 47.75 | 46.44 | 44.44 | 14.01 | 104.50 | 33.01 | 76.34 | 37.53 to 50.30 | 1,081,041 | 480,406 |

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

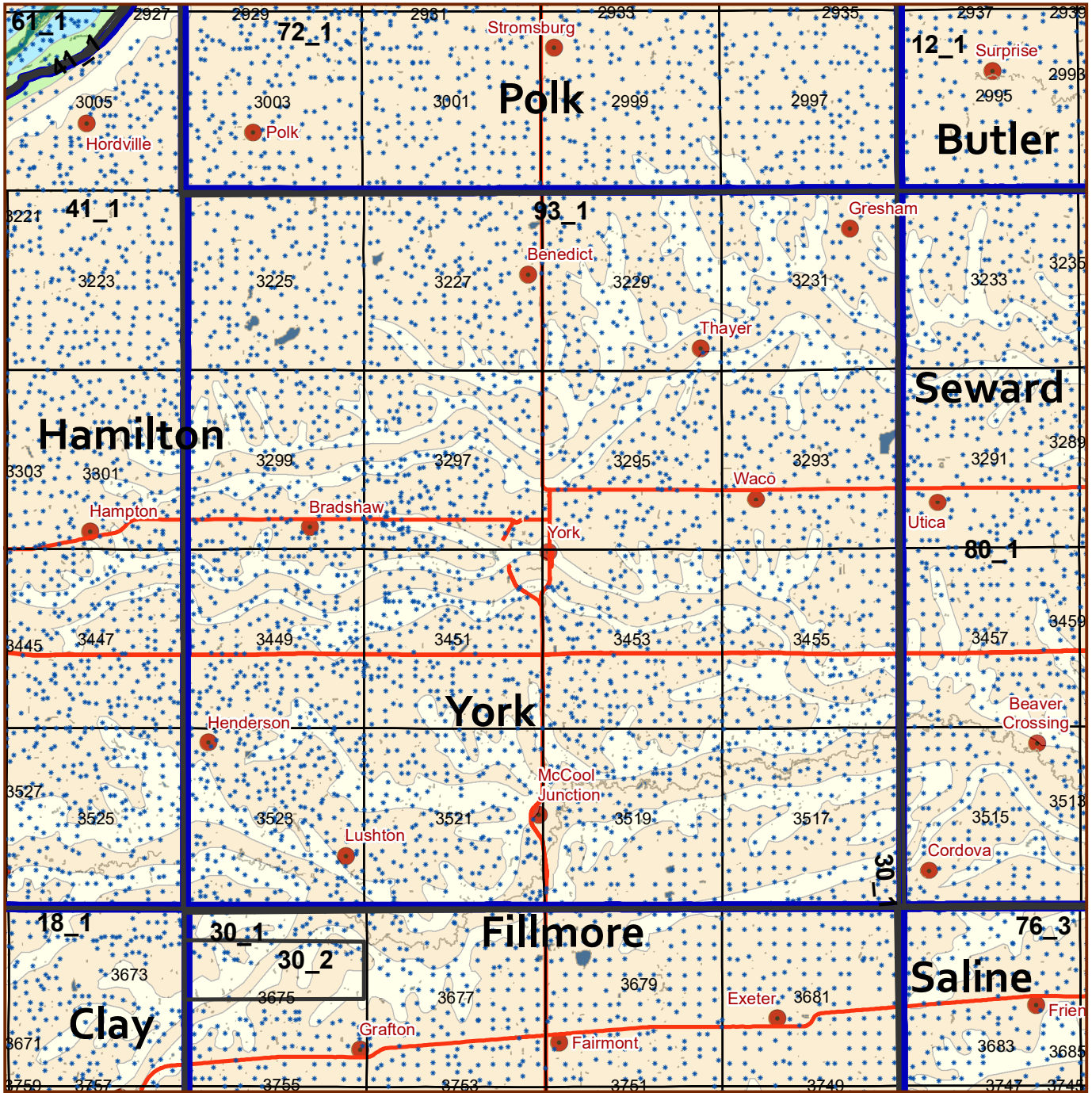
| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|-------|----------------------|----------------|
| Number of Sales : | 17 | Median : | 48 | COV : | 21.53 | 95% Median C.I. : | 37.53 to 50.30 |
| Total Sales Price : | 18,377,693 | Wgt. Mean : | 44 | STD : | 10.00 | 95% Wgt. Mean C.I. : | 28.40 to 60.48 |
| Total Adj. Sales Price : | 18,377,693 | Mean : | 46 | Avg.Abs.Dev : | 06.69 | 95% Mean C.I. : | 41.30 to 51.58 |
| Total Assessed Value : | 8,166,902 | | | | | | |
| Avg. Adj. Sales Price : | 1,081,041 | COD : | 14.01 | MAX Sales Ratio : | 76.34 | | |
| Avg. Assessed Value : | 480,406 | PRD : | 104.50 | MIN Sales Ratio : | 33.01 | | |

Printed : 03/28/2024

80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg.Adj.SalePrice | Avg.AssdValue |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|-------|-----------------|-------------------|---------------|
| <u>Irrigated</u> | | | | | | | | | | | |
| County | 16 | 47.79 | 47.07 | 44.63 | 13.39 | 105.47 | 33.01 | 76.34 | 38.65 to 50.30 | 1,122,606 | 500,975 |
| 2 | 16 | 47.79 | 47.07 | 44.63 | 13.39 | 105.47 | 33.01 | 76.34 | 38.65 to 50.30 | 1,122,606 | 500,975 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2020 To 09/30/2023 | 17 | 47.75 | 46.44 | 44.44 | 14.01 | 104.50 | 33.01 | 76.34 | 37.53 to 50.30 | 1,081,041 | 480,406 |

YORK COUNTY



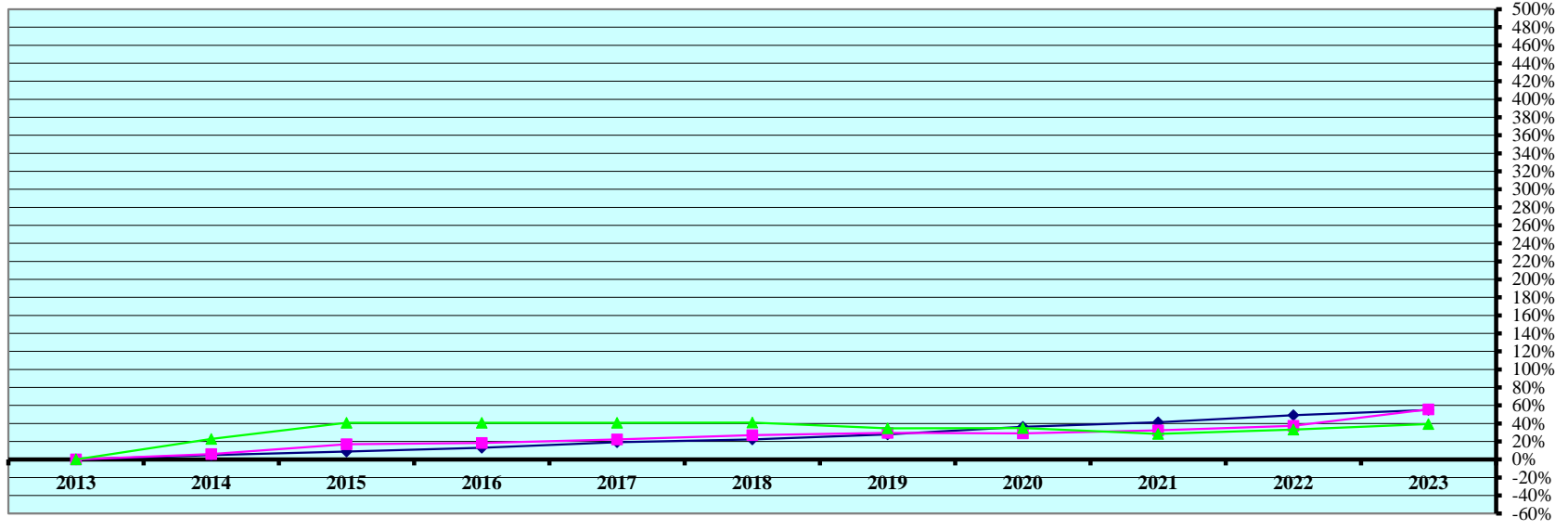
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



| 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 |
| 2013 | 456,677,500 | - | - | - | 233,996,438 | - | - | - | 1,564,220,792 | - | - | - |
| 2014 | 478,899,974 | 22,222,474 | 4.87% | 4.87% | 247,968,727 | 13,972,289 | 5.97% | 5.97% | 1,920,995,438 | 356,774,646 | 22.81% | 22.81% |
| 2015 | 496,918,275 | 18,018,301 | 3.76% | 8.81% | 273,349,080 | 25,380,353 | 10.24% | 16.82% | 2,200,495,616 | 279,500,178 | 14.55% | 40.68% |
| 2016 | 516,026,022 | 19,107,747 | 3.85% | 13.00% | 276,846,621 | 3,497,541 | 1.28% | 18.31% | 2,203,188,182 | 2,692,566 | 0.12% | 40.85% |
| 2017 | 543,669,507 | 27,643,485 | 5.36% | 19.05% | 286,262,957 | 9,416,336 | 3.40% | 22.34% | 2,203,269,928 | 81,746 | 0.00% | 40.85% |
| 2018 | 558,040,692 | 14,371,185 | 2.64% | 22.20% | 297,521,013 | 11,258,056 | 3.93% | 27.15% | 2,205,105,134 | 1,835,206 | 0.08% | 40.97% |
| 2019 | 584,263,220 | 26,222,528 | 4.70% | 27.94% | 303,183,907 | 5,662,894 | 1.90% | 29.57% | 2,106,120,616 | -98,984,518 | -4.49% | 34.64% |
| 2020 | 621,833,552 | 37,570,332 | 6.43% | 36.16% | 301,565,407 | -1,618,500 | -0.53% | 28.88% | 2,111,106,364 | 4,985,748 | 0.24% | 34.96% |
| 2021 | 645,730,971 | 23,897,419 | 3.84% | 41.40% | 309,501,706 | 7,936,299 | 2.63% | 32.27% | 2,008,959,888 | -102,146,476 | -4.84% | 28.43% |
| 2022 | 680,894,214 | 35,163,243 | 5.45% | 49.10% | 321,435,065 | 11,933,359 | 3.86% | 37.37% | 2,082,136,868 | 73,176,980 | 3.64% | 33.11% |
| 2023 | 707,619,265 | 26,725,051 | 3.92% | 54.95% | 364,208,037 | 42,772,972 | 13.31% | 55.65% | 2,181,248,445 | 99,111,577 | 4.76% | 39.45% |

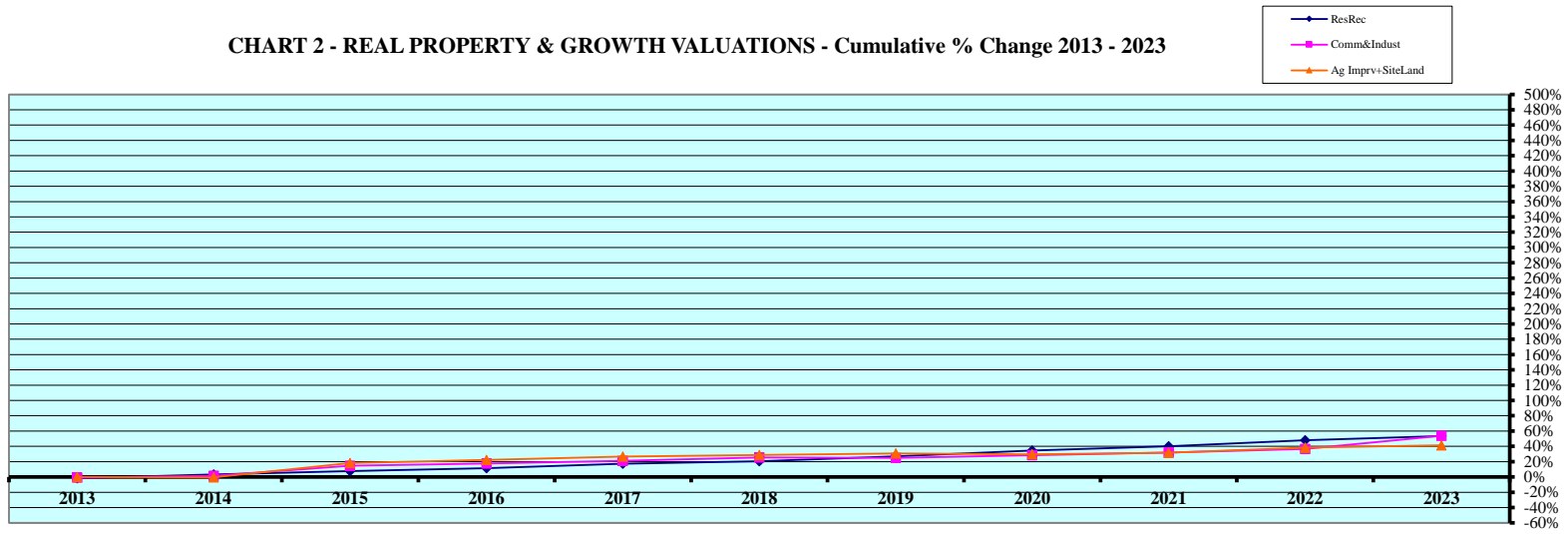
Rate Annual %chg: Residential & Recreational **4.48%** Commercial & Industrial **4.52%** Agricultural Land **3.38%**

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 2013 - 2023



| 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 |
| 2013 | 456,677,500 | 7,704,889 | 1.69% | 448,972,611 | - | -1.69% | 233,996,438 | 2,209,652 | 0.94% | 231,786,786 | - | -0.94% |
| 2014 | 478,899,974 | 7,092,259 | 1.48% | 471,807,715 | 3.31% | 3.31% | 247,968,727 | 10,705,536 | 4.32% | 237,263,191 | 1.40% | 1.40% |
| 2015 | 496,918,275 | 5,001,842 | 1.01% | 491,916,433 | 2.72% | 7.72% | 273,349,080 | 5,040,204 | 1.84% | 268,308,876 | 8.20% | 14.66% |
| 2016 | 516,026,022 | 6,482,888 | 1.26% | 509,543,134 | 2.54% | 11.58% | 276,846,621 | 1,677,301 | 0.61% | 275,169,320 | 0.67% | 17.60% |
| 2017 | 543,669,507 | 7,380,612 | 1.36% | 536,288,895 | 3.93% | 17.43% | 286,262,957 | 2,987,594 | 1.04% | 283,275,363 | 2.32% | 21.06% |
| 2018 | 558,040,692 | 8,166,752 | 1.46% | 549,873,940 | 1.14% | 20.41% | 297,521,013 | 3,609,051 | 1.21% | 293,911,962 | 2.67% | 25.61% |
| 2019 | 584,263,220 | 5,134,494 | 0.88% | 579,128,726 | 3.78% | 26.81% | 303,183,907 | 10,778,633 | 3.56% | 292,405,274 | -1.72% | 24.96% |
| 2020 | 621,833,552 | 7,590,350 | 1.22% | 614,243,202 | 5.13% | 34.50% | 301,565,407 | 1,052,875 | 0.35% | 300,512,532 | -0.88% | 28.43% |
| 2021 | 645,730,971 | 6,132,361 | 0.95% | 639,598,610 | 2.86% | 40.05% | 309,501,706 | 853,850 | 0.28% | 308,647,856 | 2.35% | 31.90% |
| 2022 | 680,894,214 | 4,949,723 | 0.73% | 675,944,491 | 4.68% | 48.01% | 321,435,065 | 2,083,138 | 0.65% | 319,351,927 | 3.18% | 36.48% |
| 2023 | 707,619,265 | 6,833,979 | 0.97% | 700,785,286 | 2.92% | 53.45% | 364,208,037 | 4,282,146 | 1.18% | 359,925,891 | 11.97% | 53.82% |
| Rate Ann%chg | 4.48% | | | Resid & Recreat w/o growth 3.30% | | | 4.52% | | | C & I w/o growth 3.02% | | |

| Tax Year | Ag Improvements & Site Land ⁽¹⁾ | | | | | | | |
|--------------|--|-----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
| | Agric. Dwelling & Homesite Value | Ag Outblgd & Farmsite Value | Ag Imprv+Site Total Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
| 2013 | 61,124,533 | 43,911,886 | 105,036,419 | 6,089,555 | 5.80% | 98,946,864 | - | - |
| 2014 | 62,884,488 | 47,806,139 | 110,690,627 | 6,185,151 | 5.59% | 104,505,476 | -0.51% | -0.51% |
| 2015 | 70,352,875 | 57,348,661 | 127,701,536 | 3,526,181 | 2.76% | 124,175,355 | 12.18% | 18.22% |
| 2016 | 72,183,109 | 60,046,546 | 132,229,655 | 3,806,214 | 2.88% | 128,423,441 | 0.57% | 22.27% |
| 2017 | 75,207,064 | 63,455,918 | 138,662,982 | 5,565,129 | 4.01% | 133,097,853 | 0.66% | 26.72% |
| 2018 | 74,893,043 | 64,610,971 | 139,504,014 | 4,180,335 | 3.00% | 135,323,679 | -2.41% | 28.84% |
| 2019 | 71,311,985 | 67,801,089 | 139,113,074 | 1,929,972 | 1.39% | 137,183,102 | -1.66% | 30.61% |
| 2020 | 70,125,766 | 67,566,895 | 137,692,661 | 1,541,884 | 1.12% | 136,150,777 | -2.13% | 29.62% |
| 2021 | 71,554,482 | 73,166,272 | 144,720,754 | 6,380,587 | 4.41% | 138,340,167 | 0.47% | 31.71% |
| 2022 | 73,627,623 | 76,493,739 | 150,121,362 | 4,886,333 | 3.25% | 145,235,029 | 0.36% | 38.27% |
| 2023 | 74,876,148 | 78,891,862 | 153,768,010 | 5,270,645 | 3.43% | 148,497,365 | -1.08% | 41.38% |
| Rate Ann%chg | 2.05% | 6.03% | 3.88% | Ag Imprv+Site w/o growth | | | 0.64% | |

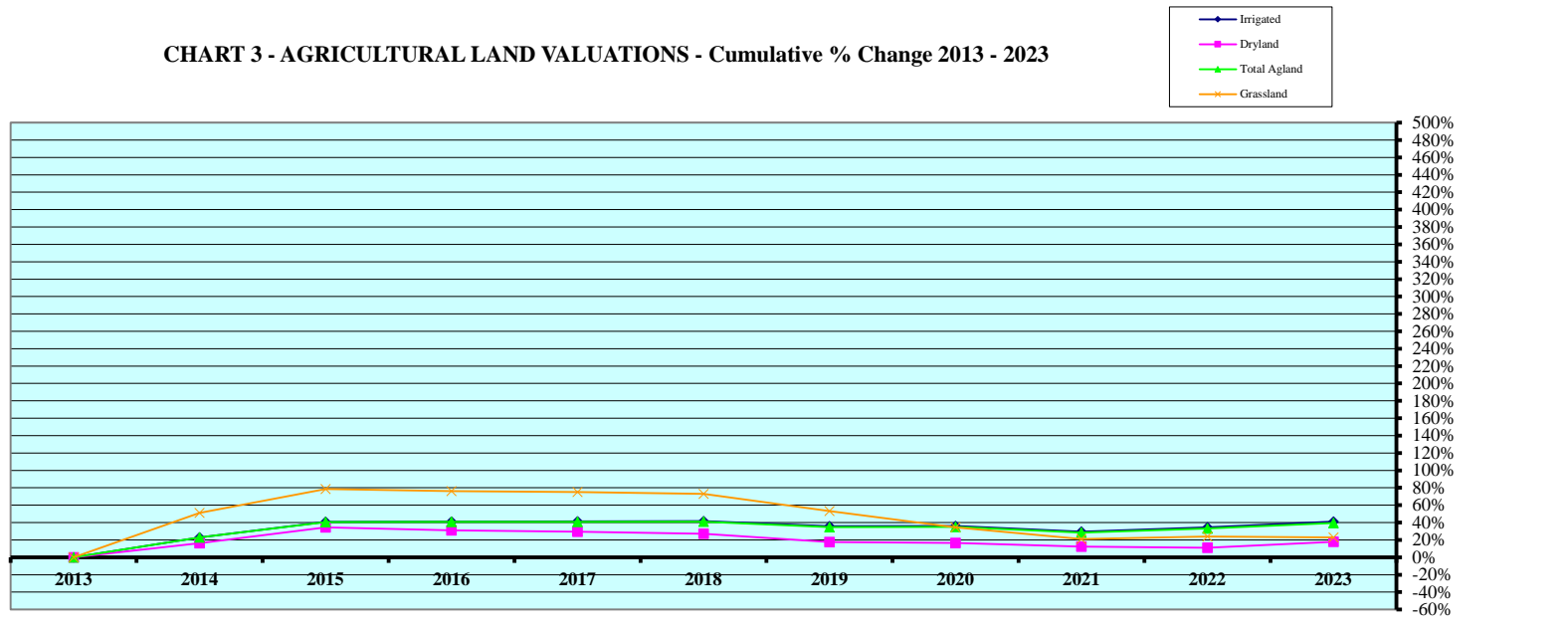
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 93
County YORK

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



| 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 |
| 2013 | 1,431,060,693 | - | - | - | 112,003,340 | - | - | - | 19,264,987 | - | - | - |
| 2014 | 1,759,791,383 | 328,730,690 | 22.97% | 22.97% | 130,207,157 | 18,203,817 | 16.25% | 16.25% | 29,134,041 | 9,869,054 | 51.23% | 51.23% |
| 2015 | 2,013,630,082 | 253,838,699 | 14.42% | 40.71% | 150,613,533 | 20,406,376 | 15.67% | 34.47% | 34,402,271 | 5,268,230 | 18.08% | 78.57% |
| 2016 | 2,020,661,236 | 7,031,154 | 0.35% | 41.20% | 146,665,473 | -3,948,060 | -2.62% | 30.95% | 33,948,276 | -453,995 | -1.32% | 76.22% |
| 2017 | 2,022,571,501 | 1,910,265 | 0.09% | 41.33% | 144,990,757 | -1,674,716 | -1.14% | 29.45% | 33,755,560 | -192,716 | -0.57% | 75.22% |
| 2018 | 2,027,445,143 | 4,873,642 | 0.24% | 41.67% | 142,466,836 | -2,523,921 | -1.74% | 27.20% | 33,317,873 | -437,687 | -1.30% | 72.95% |
| 2019 | 1,942,944,733 | -84,500,410 | -4.17% | 35.77% | 131,758,865 | -10,707,971 | -7.52% | 17.64% | 29,526,465 | -3,791,408 | -11.38% | 53.26% |
| 2020 | 1,947,569,959 | 4,625,226 | 0.24% | 36.09% | 130,484,617 | -1,274,248 | -0.97% | 16.50% | 25,920,615 | -3,605,850 | -12.21% | 34.55% |
| 2021 | 1,851,530,899 | -96,039,060 | -4.93% | 29.38% | 125,808,281 | -4,676,336 | -3.58% | 12.33% | 23,299,124 | -2,621,491 | -10.11% | 20.94% |
| 2022 | 1,925,618,976 | 74,088,077 | 4.00% | 34.56% | 124,418,499 | -1,389,782 | -1.10% | 11.08% | 23,900,470 | 601,346 | 2.58% | 24.06% |
| 2023 | 2,017,308,342 | 91,689,366 | 4.76% | 40.97% | 132,145,216 | 7,726,717 | 6.21% | 17.98% | 23,680,112 | -220,358 | -0.92% | 22.92% |

Rate Ann.%chg: Irrigated **3.49%** Dryland **1.67%** Grassland **2.08%**

| 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 |
| 2013 | 1,625,934 | - | - | - | 265,838 | - | - | - | 1,564,220,792 | - | - | - |
| 2014 | 1,655,878 | 29,944 | 1.84% | 1.84% | 206,979 | -58,859 | -22.14% | -22.14% | 1,920,995,438 | 356,774,646 | 22.81% | 22.81% |
| 2015 | 1,650,325 | -5,553 | -0.34% | 1.50% | 199,405 | -7,574 | -3.66% | -24.99% | 2,200,495,616 | 279,500,178 | 14.55% | 40.68% |
| 2016 | 1,715,947 | 65,622 | 3.98% | 5.54% | 197,250 | -2,155 | -1.08% | -25.80% | 2,203,188,182 | 2,692,566 | 0.12% | 40.85% |
| 2017 | 1,743,589 | 27,642 | 1.61% | 7.24% | 208,521 | 11,271 | 5.71% | -21.56% | 2,203,269,928 | 81,746 | 0.00% | 40.85% |
| 2018 | 1,666,141 | -77,448 | -4.44% | 2.47% | 209,141 | 620 | 0.30% | -21.33% | 2,205,105,134 | 1,835,206 | 0.08% | 40.97% |
| 2019 | 1,677,697 | 11,556 | 0.69% | 3.18% | 212,856 | 3,715 | 1.78% | -19.93% | 2,106,120,616 | -98,984,518 | -4.49% | 34.64% |
| 2020 | 1,617,325 | -60,372 | -3.60% | -0.53% | 5,513,848 | 5,300,992 | 2490.41% | 1974.14% | 2,111,106,364 | 4,985,748 | 0.24% | 34.96% |
| 2021 | 1,563,560 | -53,765 | -3.32% | -3.84% | 6,758,024 | 1,244,176 | 22.56% | 2442.16% | 2,008,959,888 | -102,146,476 | -4.84% | 28.43% |
| 2022 | 1,305,164 | -258,396 | -16.53% | -19.73% | 6,893,759 | 135,735 | 2.01% | 2493.22% | 2,082,136,868 | 73,176,980 | 3.64% | 33.11% |
| 2023 | 1,260,206 | -44,958 | -3.44% | -22.49% | 6,854,569 | -39,190 | -0.57% | 2478.48% | 2,181,248,445 | 99,111,577 | 4.76% | 39.45% |

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

Rate Ann.%chg: Total Agric Land **3.38%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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 |
| 2013 | 1,432,592,539 | 280,008 | 5,116 | | | 111,540,966 | 34,704 | 3,214 | | | 19,173,502 | 21,946 | 874 | | |
| 2014 | 1,762,304,794 | 284,492 | 6,195 | 21.08% | 21.08% | 129,024,952 | 30,894 | 4,176 | 29.94% | 29.94% | 28,632,066 | 20,583 | 1,391 | 59.22% | 59.22% |
| 2015 | 2,015,397,388 | 286,460 | 7,036 | 13.58% | 37.51% | 150,038,738 | 29,430 | 5,098 | 22.07% | 58.62% | 33,210,840 | 19,904 | 1,669 | 19.95% | 90.99% |
| 2016 | 2,020,624,041 | 287,235 | 7,035 | -0.01% | 37.50% | 146,431,365 | 28,714 | 5,100 | 0.03% | 58.67% | 33,921,383 | 20,315 | 1,670 | 0.07% | 91.12% |
| 2017 | 2,022,501,453 | 287,514 | 7,034 | 0.00% | 37.49% | 145,018,718 | 28,432 | 5,100 | 0.02% | 58.69% | 33,796,664 | 20,245 | 1,669 | -0.02% | 91.08% |
| 2018 | 2,027,228,463 | 288,211 | 7,034 | -0.01% | 37.48% | 142,656,105 | 27,966 | 5,101 | 0.01% | 58.71% | 33,458,742 | 20,041 | 1,670 | 0.01% | 91.09% |
| 2019 | 1,943,389,598 | 289,079 | 6,723 | -4.42% | 31.40% | 131,544,333 | 27,408 | 4,800 | -5.91% | 49.33% | 29,496,557 | 19,583 | 1,506 | -9.78% | 72.40% |
| 2020 | 1,947,721,759 | 289,062 | 6,738 | 0.23% | 31.70% | 130,482,979 | 27,189 | 4,799 | -0.01% | 49.32% | 25,918,354 | 17,109 | 1,515 | 0.58% | 73.40% |
| 2021 | 1,852,014,178 | 289,618 | 6,395 | -5.10% | 24.99% | 125,803,760 | 27,097 | 4,643 | -3.26% | 44.45% | 23,289,684 | 15,352 | 1,517 | 0.14% | 73.65% |
| 2022 | 1,924,742,484 | 290,028 | 6,636 | 3.78% | 29.71% | 124,410,135 | 26,518 | 4,692 | 1.05% | 45.97% | 23,979,588 | 14,917 | 1,607 | 5.96% | 83.99% |
| 2023 | 2,016,162,093 | 290,284 | 6,945 | 4.66% | 35.75% | 132,171,372 | 26,076 | 5,069 | 8.04% | 57.71% | 23,681,680 | 14,730 | 1,608 | 0.01% | 84.01% |

Rate Annual %chg Average Value/Acre: 3.10%

4.66%

6.29%

| 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 |
| 2013 | 1,622,028 | 2,697 | 602 | | | 269,886 | 337 | 800 | | | 1,565,198,921 | 339,692 | 4,608 | | |
| 2014 | 1,625,757 | 2,713 | 599 | -0.37% | -0.37% | 769,206 | 831 | 925 | 15.69% | 15.69% | 1,922,356,775 | 339,513 | 5,662 | 22.88% | 22.88% |
| 2015 | 1,651,093 | 2,754 | 600 | 0.04% | -0.33% | 1,126,036 | 962 | 1,170 | 26.47% | 46.31% | 2,201,424,095 | 339,510 | 6,484 | 14.52% | 40.72% |
| 2016 | 1,715,941 | 2,862 | 600 | 0.00% | -0.33% | 197,250 | 395 | 500 | -57.27% | -37.48% | 2,202,889,980 | 339,521 | 6,488 | 0.06% | 40.81% |
| 2017 | 1,729,471 | 2,885 | 600 | 0.00% | -0.33% | 195,245 | 390 | 500 | 0.00% | -37.48% | 2,203,241,551 | 339,467 | 6,490 | 0.03% | 40.86% |
| 2018 | 1,730,617 | 2,886 | 600 | 0.00% | -0.33% | 208,721 | 391 | 533 | 6.68% | -33.30% | 2,205,282,648 | 339,495 | 6,496 | 0.08% | 40.98% |
| 2019 | 1,679,647 | 2,802 | 600 | 0.00% | -0.33% | 212,856 | 400 | 533 | -0.13% | -33.39% | 2,106,322,991 | 339,271 | 6,208 | -4.42% | 34.74% |
| 2020 | 1,617,427 | 2,698 | 600 | 0.00% | -0.33% | 5,490,288 | 3,241 | 1,694 | 217.98% | 111.82% | 2,111,230,807 | 339,299 | 6,222 | 0.22% | 35.04% |
| 2021 | 1,563,548 | 2,604 | 600 | 0.15% | -0.19% | 6,749,714 | 4,766 | 1,416 | -16.39% | 77.10% | 2,009,420,884 | 339,436 | 5,920 | -4.86% | 28.48% |
| 2022 | 1,307,996 | 2,178 | 600 | 0.01% | -0.17% | 6,893,759 | 4,858 | 1,419 | 0.21% | 77.46% | 2,081,333,962 | 338,499 | 6,149 | 3.87% | 33.44% |
| 2023 | 1,260,206 | 2,099 | 601 | 0.00% | -0.17% | 6,851,379 | 4,815 | 1,423 | 0.26% | 77.92% | 2,180,126,730 | 338,003 | 6,450 | 4.90% | 39.98% |

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YORK

Rate Annual %chg Average Value/Acre: 3.42%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 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 |
|------------------------------------|------------------------------|---------------|-------------|---------------|-------------|-------------|------------|------------|---------------|------------|------------|----------|---------------|
| 14,125 | YORK | 189,451,212 | 30,481,123 | 74,403,906 | 705,558,099 | 277,292,440 | 86,915,597 | 2,061,166 | 2,181,248,445 | 74,876,148 | 78,891,862 | 0 | 3,701,179,998 |
| cnty sectorvalue % of total value: | | 5.12% | 0.82% | 2.01% | 19.06% | 7.49% | 2.35% | 0.06% | 58.93% | 2.02% | 2.13% | | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 203 | BENEDICT | 1,235,820 | 240,323 | 210,516 | 6,963,958 | 3,658,863 | 0 | 0 | 0 | 0 | 0 | 0 | 12,309,480 |
| 1.44% | %sector of county sector | 0.65% | 0.79% | 0.28% | 0.99% | 1.32% | | | | | | | 0.33% |
| | %sector of municipality | 10.04% | 1.95% | 1.71% | 56.57% | 29.72% | | | | | | | 100.00% |
| 273 | BRADSHAW | 917,531 | 658,967 | 2,041,600 | 10,094,165 | 5,922,689 | 0 | 0 | 0 | 0 | 0 | 0 | 19,634,952 |
| 1.93% | %sector of county sector | 0.48% | 2.16% | 2.74% | 1.43% | 2.14% | | | | | | | 0.53% |
| | %sector of municipality | 4.67% | 3.36% | 10.40% | 51.41% | 30.16% | | | | | | | 100.00% |
| 219 | GRESHAM | 119,542 | 205,330 | 4,361 | 5,099,761 | 2,619,770 | 0 | 0 | 0 | 0 | 0 | 0 | 8,048,764 |
| 1.55% | %sector of county sector | 0.06% | 0.67% | 0.01% | 0.72% | 0.94% | | | | | | | 0.22% |
| | %sector of municipality | 1.49% | 2.55% | 0.05% | 63.36% | 32.55% | | | | | | | 100.00% |
| 1,080 | HENDERSON | 1,865,347 | 357,809 | 34,606 | 58,670,634 | 11,076,814 | 0 | 0 | 0 | 0 | 0 | 0 | 72,005,210 |
| 7.65% | %sector of county sector | 0.98% | 1.17% | 0.05% | 8.32% | 3.99% | | | | | | | 1.95% |
| | %sector of municipality | 2.59% | 0.50% | 0.05% | 81.48% | 15.38% | | | | | | | 100.00% |
| 28 | LUSHTON | 35,623 | 11,064 | 414 | 1,094,560 | 3,037,467 | 0 | 0 | 432,153 | 0 | 40,847 | 0 | 4,652,128 |
| 0.20% | %sector of county sector | 0.02% | 0.04% | 0.00% | 0.16% | 1.10% | | | 0.02% | | 0.05% | | 0.13% |
| | %sector of municipality | 0.77% | 0.24% | 0.01% | 23.53% | 65.29% | | | 9.29% | | 0.88% | | 100.00% |
| 453 | MCCOOL JUNCTION | 665,481 | 199,999 | 5,159 | 22,060,714 | 6,585,052 | 0 | 0 | 0 | 0 | 0 | 0 | 29,516,405 |
| 3.21% | %sector of county sector | 0.35% | 0.66% | 0.01% | 3.13% | 2.37% | | | | | | | 0.80% |
| | %sector of municipality | 2.25% | 0.68% | 0.02% | 74.74% | 22.31% | | | | | | | 100.00% |
| 44 | THAYER | 541,357 | 14,841 | 555 | 1,691,015 | 977,558 | 0 | 0 | 384,599 | 0 | 26,760 | 0 | 3,636,685 |
| 0.31% | %sector of county sector | 0.29% | 0.05% | 0.00% | 0.24% | 0.35% | | | 0.02% | | 0.03% | | 0.10% |
| | %sector of municipality | 14.89% | 0.41% | 0.02% | 46.50% | 26.88% | | | 10.58% | | 0.74% | | 100.00% |
| 296 | WACO | 627,979 | 500,935 | 1,367,042 | 14,238,301 | 2,097,052 | 1,046,164 | 0 | 0 | 0 | 0 | 0 | 19,877,473 |
| 2.10% | %sector of county sector | 0.33% | 1.64% | 1.84% | 2.02% | 0.76% | 1.20% | | | | | | 0.54% |
| | %sector of municipality | 3.16% | 2.52% | 6.88% | 71.63% | 10.55% | 5.26% | | | | | | 100.00% |
| 8,071 | YORK | 36,770,091 | 9,041,868 | 7,322,808 | 396,479,108 | 220,740,213 | 14,185,712 | 0 | 43,933 | 0 | 0 | 0 | 684,583,733 |
| 57.14% | %sector of county sector | 19.41% | 29.66% | 9.84% | 56.19% | 79.61% | 16.32% | | 0.00% | | | | 18.50% |
| | %sector of municipality | 5.37% | 1.32% | 1.07% | 57.92% | 32.24% | 2.07% | | 0.01% | | | | 100.00% |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 10,668 | Total Municipalities | 42,778,772 | 11,231,137 | 10,987,061 | 516,392,222 | 256,715,482 | 15,231,876 | 0 | 860,685 | 0 | 67,607 | 0 | 854,264,839 |
| 75.52% | %all municip.sectors of cnty | 22.58% | 36.85% | 14.77% | 73.19% | 92.58% | 17.52% | | 0.04% | | 0.09% | | 23.08% |

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Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

| | | | | |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 10,142 | Value : 3,862,906,923 | Growth 25,516,947 | Sum Lines 17, 25, & 41 |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|-------------|----------|-------------|---------|-------------|---------|---------------|------------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 403 | 5,584,624 | 34 | 579,513 | 19 | 1,516,729 | 456 | 7,680,866 | |
| 02. Res Improve Land | 3,934 | 56,642,758 | 265 | 12,126,645 | 507 | 23,854,272 | 4,706 | 92,623,675 | |
| 03. Res Improvements | 3,983 | 551,285,729 | 342 | 77,101,098 | 524 | 129,494,100 | 4,849 | 757,880,927 | |
| 04. Res Total | 4,386 | 613,513,111 | 376 | 89,807,256 | 543 | 154,865,101 | 5,305 | 858,185,468 | 6,848,525 |
| % of Res Total | 82.68 | 71.49 | 7.09 | 10.46 | 10.24 | 18.05 | 52.31 | 22.22 | 26.84 |
| 05. Com UnImp Land | 155 | 7,238,484 | 17 | 1,246,695 | 4 | 146,133 | 176 | 8,631,312 | |
| 06. Com Improve Land | 699 | 33,950,019 | 36 | 2,583,465 | 29 | 2,385,289 | 764 | 38,918,773 | |
| 07. Com Improvements | 718 | 233,905,702 | 41 | 9,516,316 | 35 | 8,977,472 | 794 | 252,399,490 | |
| 08. Com Total | 873 | 275,094,205 | 58 | 13,346,476 | 39 | 11,508,894 | 970 | 299,949,575 | 14,725,803 |
| % of Com Total | 90.00 | 91.71 | 5.98 | 4.45 | 4.02 | 3.84 | 9.56 | 7.76 | 57.71 |
| 09. Ind UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10. Ind Improve Land | 11 | 1,068,912 | 4 | 2,007,347 | 4 | 1,575,592 | 19 | 4,651,851 | |
| 11. Ind Improvements | 11 | 11,361,803 | 4 | 40,272,805 | 4 | 37,904,578 | 19 | 89,539,186 | |
| 12. Ind Total | 11 | 12,430,715 | 4 | 42,280,152 | 4 | 39,480,170 | 19 | 94,191,037 | 0 |
| % of Ind Total | 57.89 | 13.20 | 21.05 | 44.89 | 21.05 | 41.91 | 0.19 | 2.44 | 0.00 |
| 13. Rec UnImp Land | 0 | 0 | 1 | 4,650 | 8 | 188,317 | 9 | 192,967 | |
| 14. Rec Improve Land | 0 | 0 | 2 | 9,103 | 6 | 203,807 | 8 | 212,910 | |
| 15. Rec Improvements | 0 | 0 | 2 | 35,384 | 22 | 2,798,506 | 24 | 2,833,890 | |
| 16. Rec Total | 0 | 0 | 3 | 49,137 | 30 | 3,190,630 | 33 | 3,239,767 | 0 |
| % of Rec Total | 0.00 | 0.00 | 9.09 | 1.52 | 90.91 | 98.48 | 0.33 | 0.08 | 0.00 |
| Res & Rec Total | 4,386 | 613,513,111 | 379 | 89,856,393 | 573 | 158,055,731 | 5,338 | 861,425,235 | 6,848,525 |
| % of Res & Rec Total | 82.17 | 71.22 | 7.10 | 10.43 | 10.73 | 18.35 | 52.63 | 22.30 | 26.84 |
| Com & Ind Total | 884 | 287,524,920 | 62 | 55,626,628 | 43 | 50,989,064 | 989 | 394,140,612 | 14,725,803 |
| % of Com & Ind Total | 89.38 | 72.95 | 6.27 | 14.11 | 4.35 | 12.94 | 9.75 | 10.20 | 57.71 |
| 17. Taxable Total | 5,270 | 901,038,031 | 441 | 145,483,021 | 616 | 209,044,795 | 6,327 | 1,255,565,847 | 21,574,328 |
| % of Taxable Total | 83.29 | 71.76 | 6.97 | 11.59 | 9.74 | 16.65 | 62.38 | 32.50 | 84.55 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 15 | 1,089,480 | 4,213,910 | 0 | 0 | 0 |
| 19. Commercial | 10 | 949,009 | 11,229,025 | 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 | 15 | 1,089,480 | 4,213,910 |
| 19. Commercial | 0 | 0 | 0 | 10 | 949,009 | 11,229,025 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 25 | 2,038,489 | 15,442,935 |

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 | 385 | 76 | 83 | 544 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|-----------|----------|-------------|---------|---------------|---------|---------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 10 | 2,653,290 | 421 | 247,738,810 | 2,362 | 1,548,556,705 | 2,793 | 1,798,948,805 |
| 28. Ag-Improved Land | 1 | 144,056 | 139 | 89,618,083 | 792 | 543,716,518 | 932 | 633,478,657 |
| 29. Ag Improvements | 2 | 96,070 | 152 | 25,763,338 | 868 | 149,054,206 | 1,022 | 174,913,614 |

| | | | | | | |
|--------------|--|--|--|--|-------|---------------|
| 30. Ag Total | | | | | 3,815 | 2,607,341,076 |
|--------------|--|--|--|--|-------|---------------|

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 | 76 | 75.88 | 1,859,060 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 79 | 0.00 | 13,912,259 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 23 | 38.11 | 277,075 | |
| 36. FarmSite Improv Land | 1 | 0.55 | 2,200 | 123 | 313.27 | 2,389,400 | |
| 37. FarmSite Improvements | 2 | 0.00 | 96,070 | 145 | 0.00 | 11,851,079 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 13.77 | 0 | 0 | 973.79 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | Rural | | | Total | | | |
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 1 | 1.00 | 24,500 | 1 | 1.00 | 24,500 | |
| 32. HomeSite Improv Land | 418 | 419.14 | 10,268,930 | 494 | 495.02 | 12,127,990 | |
| 33. HomeSite Improvements | 436 | 0.00 | 78,434,029 | 515 | 0.00 | 92,346,288 | 1,795,095 |
| 34. HomeSite Total | | | | 516 | 496.02 | 104,498,778 | |
| 35. FarmSite UnImp Land | 133 | 177.16 | 1,155,045 | 156 | 215.27 | 1,432,120 | |
| 36. FarmSite Improv Land | 731 | 1,928.76 | 13,610,090 | 855 | 2,242.58 | 16,001,690 | |
| 37. FarmSite Improvements | 815 | 0.00 | 70,620,177 | 962 | 0.00 | 82,567,326 | 2,147,524 |
| 38. FarmSite Total | | | | 1,118 | 2,457.85 | 100,001,136 | |
| 39. Road & Ditches | 0 | 6,892.45 | 0 | 0 | 7,880.01 | 0 | |
| 40. Other- Non Ag Use | 0 | 1,096.65 | 878,636 | 0 | 1,096.65 | 878,636 | |
| 41. Total Section VI | | | | 1,634 | 11,930.53 | 205,378,550 | 3,942,619 |

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 | 2,033,875 | 12 | 1,386.56 | 2,033,875 |

Schedule VIII : Agricultural Records : Special Value

| | Urban | | | SubUrban | | |
|-------------------|---------|-------|-------|----------|--------|---------|
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 0 | 0.00 | 0 | 2 | 110.03 | 540,406 |
| 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 | 2 | 110.03 | 540,406 |
| 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 | 158,999.02 | 54.67% | 1,271,758,551 | 56.78% | 7,998.53 |
| 46. 1A | 42,479.68 | 14.61% | 339,827,163 | 15.17% | 7,999.76 |
| 47. 2A1 | 19,223.13 | 6.61% | 140,303,178 | 6.26% | 7,298.66 |
| 48. 2A | 38,728.72 | 13.32% | 282,717,796 | 12.62% | 7,299.95 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 5,570.45 | 1.92% | 37,300,772 | 1.67% | 6,696.19 |
| 51. 4A1 | 15,321.37 | 5.27% | 99,588,905 | 4.45% | 6,500.00 |
| 52. 4A | 10,502.94 | 3.61% | 68,264,877 | 3.05% | 6,499.60 |
| 53. Total | 290,825.31 | 100.00% | 2,239,761,242 | 100.00% | 7,701.40 |
| Dry | | | | | |
| 54. 1D1 | 8,194.90 | 32.26% | 44,247,850 | 33.92% | 5,399.44 |
| 55. 1D | 6,462.35 | 25.44% | 34,852,532 | 26.72% | 5,393.17 |
| 56. 2D1 | 815.53 | 3.21% | 3,955,399 | 3.03% | 4,850.10 |
| 57. 2D | 2,325.69 | 9.15% | 11,276,522 | 8.65% | 4,848.68 |
| 58. 3D1 | 3,971.56 | 15.63% | 18,833,505 | 14.44% | 4,742.09 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 2,056.05 | 8.09% | 9,766,362 | 7.49% | 4,750.06 |
| 61. 4D | 1,580.25 | 6.22% | 7,504,434 | 5.75% | 4,748.89 |
| 62. Total | 25,406.33 | 100.00% | 130,436,604 | 100.00% | 5,134.02 |
| Grass | | | | | |
| 63. 1G1 | 8,023.57 | 54.49% | 12,957,475 | 54.74% | 1,614.93 |
| 64. 1G | 1,324.84 | 9.00% | 2,150,658 | 9.09% | 1,623.33 |
| 65. 2G1 | 5,123.04 | 34.79% | 8,228,653 | 34.76% | 1,606.21 |
| 66. 2G | 3.62 | 0.02% | 5,792 | 0.02% | 1,600.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 248.58 | 1.69% | 326,957 | 1.38% | 1,315.30 |
| 71. Total | 14,723.65 | 100.00% | 23,669,535 | 100.00% | 1,607.59 |
| Irrigated Total | | | | | |
| Irrigated Total | 290,825.31 | 86.08% | 2,239,761,242 | 93.25% | 7,701.40 |
| Dry Total | | | | | |
| Dry Total | 25,406.33 | 7.52% | 130,436,604 | 5.43% | 5,134.02 |
| Grass Total | | | | | |
| Grass Total | 14,723.65 | 4.36% | 23,669,535 | 0.99% | 1,607.59 |
| 72. Waste | 2,100.51 | 0.62% | 1,261,358 | 0.05% | 600.50 |
| 73. Other | 4,811.90 | 1.42% | 6,833,787 | 0.28% | 1,420.18 |
| 74. Exempt | 1,052.66 | 0.31% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 337,867.70 | 100.00% | 2,401,962,526 | 100.00% | 7,109.18 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------------|------------------|------------------|--------------------|-------------------|----------------------|-------------------|----------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 321.91 | 2,468,366 | 40,166.54 | 311,899,840 | 250,336.86 | 1,925,393,036 | 290,825.31 | 2,239,761,242 |
| 77. Dry Land | 51.96 | 272,278 | 3,359.61 | 17,413,851 | 21,994.76 | 112,750,475 | 25,406.33 | 130,436,604 |
| 78. Grass | 34.57 | 53,356 | 1,740.05 | 2,799,414 | 12,949.03 | 20,816,765 | 14,723.65 | 23,669,535 |
| 79. Waste | 0.21 | 126 | 245.87 | 147,522 | 1,854.43 | 1,113,710 | 2,100.51 | 1,261,358 |
| 80. Other | 1.02 | 1,020 | 528.75 | 570,731 | 4,282.13 | 6,262,036 | 4,811.90 | 6,833,787 |
| 81. Exempt | 13.48 | 0 | 634.23 | 0 | 404.95 | 0 | 1,052.66 | 0 |
| 82. Total | 409.67 | 2,795,146 | 46,040.82 | 332,831,358 | 291,417.21 | 2,066,336,022 | 337,867.70 | 2,401,962,526 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|----------------------|----------------|-------------------------|
| Irrigated | 290,825.31 | 86.08% | 2,239,761,242 | 93.25% | 7,701.40 |
| Dry Land | 25,406.33 | 7.52% | 130,436,604 | 5.43% | 5,134.02 |
| Grass | 14,723.65 | 4.36% | 23,669,535 | 0.99% | 1,607.59 |
| Waste | 2,100.51 | 0.62% | 1,261,358 | 0.05% | 600.50 |
| Other | 4,811.90 | 1.42% | 6,833,787 | 0.28% | 1,420.18 |
| Exempt | 1,052.66 | 0.31% | 0 | 0.00% | 0.00 |
| Total | 337,867.70 | 100.00% | 2,401,962,526 | 100.00% | 7,109.18 |

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 | 25 | 61,249 | 103 | 367,874 | 104 | 7,064,562 | 129 | 7,493,685 | 6,228 |
| 83.2 Bradshaw City | 31 | 125,780 | 138 | 490,337 | 143 | 10,697,490 | 174 | 11,313,607 | 0 |
| 83.3 Gresham City | 29 | 89,497 | 112 | 283,740 | 113 | 6,565,945 | 142 | 6,939,182 | 0 |
| 83.4 Henderson City | 26 | 367,567 | 421 | 4,121,845 | 421 | 68,871,940 | 447 | 73,361,352 | 18,443 |
| 83.5 Lushton City | 23 | 13,095 | 21 | 9,181 | 25 | 2,145,174 | 48 | 2,167,450 | 0 |
| 83.6 Mccool Jct | 24 | 160,460 | 187 | 1,427,603 | 187 | 25,864,837 | 211 | 27,452,900 | 70,272 |
| 83.7 Rural Benedict | 3 | 89,295 | 87 | 3,688,110 | 88 | 16,507,024 | 91 | 20,284,429 | 1,058,935 |
| 83.8 Rural Bradshaw | 2 | 24,732 | 108 | 4,433,184 | 110 | 20,901,042 | 112 | 25,358,958 | 543,505 |
| 83.9 Rural Gresham | 2 | 51,450 | 40 | 1,843,083 | 41 | 6,860,159 | 43 | 8,754,692 | 0 |
| 83.10 Rural Henderson | 3 | 125,418 | 56 | 2,321,968 | 57 | 21,262,280 | 60 | 23,709,666 | 1,006,350 |
| 83.11 Rural Mccool Jct | 16 | 1,375,864 | 114 | 5,799,659 | 118 | 40,275,733 | 134 | 47,451,256 | 79,589 |
| 83.12 Rural Waco | 5 | 131,355 | 105 | 4,969,306 | 109 | 21,762,462 | 114 | 26,863,123 | 267,164 |
| 83.13 Rural York | 1 | 25,100 | 62 | 2,966,139 | 66 | 15,189,128 | 67 | 18,180,367 | 198,004 |
| 83.14 Sacks Lake | 0 | 0 | 0 | 0 | 19 | 3,496,405 | 19 | 3,496,405 | 0 |
| 83.15 Spring Lake Etc | 12 | 73,189 | 32 | 1,059,812 | 32 | 12,924,197 | 44 | 14,057,198 | 0 |
| 83.16 Thayer City | 29 | 23,920 | 32 | 87,955 | 33 | 1,800,085 | 62 | 1,911,960 | 0 |
| 83.17 Waco City | 18 | 120,269 | 136 | 1,006,686 | 137 | 14,760,952 | 155 | 15,887,907 | 10,996 |
| 83.18 York City | 201 | 4,691,935 | 2,785 | 48,916,497 | 2,821 | 414,080,143 | 3,022 | 467,688,575 | 3,049,430 |
| 83.19 York Suburban | 15 | 323,658 | 175 | 9,043,606 | 249 | 49,685,259 | 264 | 59,052,523 | 539,609 |
| 84 Residential Total | 465 | 7,873,833 | 4,714 | 92,836,585 | 4,873 | 760,714,817 | 5,338 | 861,425,235 | 6,848,525 |

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 | 24 | 72,123 | 25 | 3,590,720 | 29 | 3,671,453 | 0 |
| 85.2 | Bradshaw City | 6 | 19,925 | 32 | 171,048 | 35 | 17,650,688 | 41 | 17,841,661 | 11,702,167 |
| 85.3 | Gresham City | 10 | 5,408 | 30 | 117,662 | 30 | 3,188,074 | 40 | 3,311,144 | 0 |
| 85.4 | Henderson City | 13 | 169,766 | 73 | 1,583,134 | 73 | 8,797,604 | 86 | 10,550,504 | 0 |
| 85.5 | Lushton City | 3 | 504 | 4 | 8,690 | 4 | 3,572,532 | 7 | 3,581,726 | 554,259 |
| 85.6 | Mccool Jct | 15 | 209,509 | 39 | 840,168 | 40 | 5,649,990 | 55 | 6,699,667 | 0 |
| 85.7 | Rural Benedict | 2 | 8,977 | 2 | 173,940 | 3 | 182,500 | 5 | 365,417 | 0 |
| 85.8 | Rural Bradshaw | 5 | 143,665 | 17 | 1,129,043 | 17 | 16,793,990 | 22 | 18,066,698 | 0 |
| 85.9 | Rural Henderson | 2 | 8,435 | 13 | 347,345 | 13 | 1,176,686 | 15 | 1,532,466 | 0 |
| 85.10 | Rural Mccool Jct | 1 | 4,210 | 5 | 177,376 | 6 | 3,210,331 | 7 | 3,391,917 | 0 |
| 85.11 | Rural Waco | 1 | 29,129 | 7 | 1,744,443 | 8 | 25,987,463 | 9 | 27,761,035 | 489,770 |
| 85.12 | Rural York | 1 | 90,000 | 1 | 42,000 | 5 | 275,662 | 6 | 407,662 | 0 |
| 85.13 | Thayer City | 9 | 3,371 | 7 | 63,739 | 7 | 1,042,829 | 16 | 1,109,939 | 0 |
| 85.14 | Waco City | 4 | 104,531 | 16 | 126,332 | 17 | 3,062,172 | 21 | 3,293,035 | 0 |
| 85.15 | York City | 91 | 6,700,400 | 490 | 32,303,926 | 504 | 200,341,150 | 595 | 239,345,476 | 1,039,949 |
| 85.16 | York Suburban | 9 | 1,124,872 | 23 | 4,669,655 | 26 | 47,416,285 | 35 | 53,210,812 | 939,658 |
| 86 | Commercial Total | 176 | 8,631,312 | 783 | 43,570,624 | 813 | 341,938,676 | 989 | 394,140,612 | 14,725,803 |

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 | 7,958.14 | 54.29% | 12,905,131 | 54.64% | 1,621.63 |
| 88. 1G | 1,324.84 | 9.04% | 2,150,658 | 9.11% | 1,623.33 |
| 89. 2G1 | 5,123.04 | 34.95% | 8,228,653 | 34.84% | 1,606.21 |
| 90. 2G | 3.62 | 0.02% | 5,792 | 0.02% | 1,600.00 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 248.58 | 1.70% | 326,957 | 1.38% | 1,315.30 |
| 95. Total | 14,658.22 | 100.00% | 23,617,191 | 100.00% | 1,611.19 |
| CRP | | | | | |
| 96. 1C1 | 65.43 | 100.00% | 52,344 | 100.00% | 800.00 |
| 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 | 65.43 | 100.00% | 52,344 | 100.00% | 800.00 |
| 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 | 14,658.22 | 99.56% | 23,617,191 | 99.78% | 1,611.19 |
| CRP Total | 65.43 | 0.44% | 52,344 | 0.22% | 800.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 14,723.65 | 100.00% | 23,669,535 | 100.00% | 1,607.59 |

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

93 York

| | 2023 CTL County Total | 2024 Form 45 County Total | Value Difference (2024 form 45 - 2023 CTL) | Percent Change | 2024 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 705,558,099 | 858,185,468 | 152,627,369 | 21.63% | 6,848,525 | 20.66% |
| 02. Recreational | 2,061,166 | 3,239,767 | 1,178,601 | 57.18% | 0 | 57.18% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 74,876,148 | 104,498,778 | 29,622,630 | 39.56% | 1,795,095 | 37.16% |
| 04. Total Residential (sum lines 1-3) | 782,495,413 | 965,924,013 | 183,428,600 | 23.44% | 8,643,620 | 22.34% |
| 05. Commercial | 277,292,440 | 299,949,575 | 22,657,135 | 8.17% | 14,725,803 | 2.86% |
| 06. Industrial | 86,915,597 | 94,191,037 | 7,275,440 | 8.37% | 0 | 8.37% |
| 07. Total Commercial (sum lines 5-6) | 364,208,037 | 394,140,612 | 29,932,575 | 8.22% | 14,725,803 | 4.18% |
| 08. Ag-Farmsite Land, Outbuildings | 78,013,226 | 100,001,136 | 21,987,910 | 28.18% | 2,147,524 | 25.43% |
| 09. Minerals | 0 | 0 | 0 | | 0 | |
| 10. Non Ag Use Land | 878,636 | 878,636 | 0 | 0.00% | | |
| 11. Total Non-Agland (sum lines 8-10) | 78,891,862 | 100,879,772 | 21,987,910 | 27.87% | 2,147,524 | 25.15% |
| 12. Irrigated | 2,017,308,342 | 2,239,761,242 | 222,452,900 | 11.03% | | |
| 13. Dryland | 132,145,216 | 130,436,604 | -1,708,612 | -1.29% | | |
| 14. Grassland | 23,680,112 | 23,669,535 | -10,577 | -0.04% | | |
| 15. Wasteland | 1,260,206 | 1,261,358 | 1,152 | 0.09% | | |
| 16. Other Agland | 6,854,569 | 6,833,787 | -20,782 | -0.30% | | |
| 17. Total Agricultural Land | 2,181,248,445 | 2,401,962,526 | 220,714,081 | 10.12% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 3,406,843,757 | 3,862,906,923 | 456,063,166 | 13.39% | 25,516,947 | 12.64% |

2024 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: |
| | \$322,000 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$300,000 |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | \$1,500 |
| 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 \$59,000 per year into a fund to do the next commercial reappraisal. \$25,000 for Eagleview aerial photography. |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | n/a |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$7,000 |
| 12. | Amount of last year's assessor's budget not used: |
| | \$80,276.65 |

B. Computer, Automation Information and GIS

| | |
|-----|--|
| 1. | Administrative software: |
| | Vanguard. |
| 2. | CAMA software: |
| | Vanguard. |
| 3. | Personal Property software: |
| | Vanguard. |
| 4. | Are cadastral maps currently being used? |
| | No |
| 5. | If so, who maintains the Cadastral Maps? |
| | N/A |
| 6. | Does the county have GIS software? |
| | Yes. |
| 7. | Is GIS available to the public? If so, what is the web address? |
| | Yes, york.samgis.biz |
| 8. | Who maintains the GIS software and maps? |
| | Office Staff and SAM Co, LLC |
| 9. | What type of aerial imagery is used in the cyclical review of properties? |
| | Eagleview |
| 10. | When was the aerial imagery last updated? |
| | Flyover was done November of 2023. To be updated in 2024. |

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: |
| | Daryl Stanard & Vanguard |
| 2. | GIS Services: |
| | SAM Co, LLC |
| 3. | Other services: |
| | Eagleview for Aerial Imagery |

E. Appraisal /Listing Services

| | |
|-----------|--|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | 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. |
| 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. |

2024 Residential Assessment Survey for York County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | | | |
|------------------------|--|------------------------|--|---|---|---|--|---|--|---|--|---|---|---|---|-------|------------------------|-------|---------------------------|
| | County assessor and staff | | | | | | | | | | | | | | | | | | |
| 2. | List the valuation group 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%;"><u>Valuation Group</u></th> <th><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>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;">3</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;">4</td> <td>Waco: -does not have a public school system anymore, but it does have a Lutheran School which is the core of the community.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Benedict, Bradshaw, Gresham, Lushton & Thayer: -none of these towns have a business district. The Commercial buildings are all used for something other than what they were constructed. These towns are all part of a consolidated school district. The value for these towns is primarily the co-ops. The towns have mostly graveled roads with some blacktop.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural, Rural Subdivisions & Lakes Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes. Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco, Rural Thayer): -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. Quail Cove & Cedars</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table> | <u>Valuation Group</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 | 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. | 3 | McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community. | 4 | Waco: -does not have a public school system anymore, but it does have a Lutheran School which is the core of the community. | 5 | Benedict, Bradshaw, Gresham, Lushton & Thayer: -none of these towns have a business district. The Commercial buildings are all used for something other than what they were constructed. These towns are all part of a consolidated school district. The value for these towns is primarily the co-ops. The towns have mostly graveled roads with some blacktop. | 6 | Rural, Rural Subdivisions & Lakes Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes. Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco, Rural Thayer): -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. Quail Cove & Cedars | AG DW | Agricultural Dwellings | AG OB | Agricultural Outbuildings |
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| AG DW | Agricultural Dwellings | | | | | | | | | | | | | | | | | | |
| AG OB | Agricultural 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. | For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|---|------------------------|--------------------------------|--------------------------------|--|------------------------|------------------------------------|------------------------|--------------------------------|--------------------------------|---|------|------|-----------|-----------|---|------|------|------|------|---|------|------|------|------|---|------|------|------|------|---|------|------|------|-----------|---|------|------|------|------|-------|------|------|------|------|-------|------|------|------|------|
| | The county uses the tables provided in their CAMA system to determine the local market information. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Yes, It is the goal of the office going forward to develop depreciation tables for individual assessor locations or subdivisions, as needed. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. | How are rural residential site values developed? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Using same as other residential. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. | Are there form 191 applications on file? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Yes, 1 - Shadow Brooke | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9. | Describe the methodology used to determine value for vacant lots being held for sale or resale? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sales Approach | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. | <table border="1" data-bbox="203 1018 1485 1549"> <thead> <tr> <th data-bbox="203 1018 365 1102"><u>Valuation Group</u></th> <th data-bbox="365 1018 649 1102"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 1018 901 1102"><u>Date of Costing</u></th> <th data-bbox="901 1018 1177 1102"><u>Date of Lot Value Study</u></th> <th data-bbox="1177 1018 1485 1102"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 1102 365 1155">1</td> <td data-bbox="365 1102 649 1155">2020</td> <td data-bbox="649 1102 901 1155">2020</td> <td data-bbox="901 1102 1177 1155">2018-2024</td> <td data-bbox="1177 1102 1485 1155">2018-2024</td> </tr> <tr> <td data-bbox="203 1155 365 1207">2</td> <td data-bbox="365 1155 649 1207">2021</td> <td data-bbox="649 1155 901 1207">2020</td> <td data-bbox="901 1155 1177 1207">2019</td> <td data-bbox="1177 1155 1485 1207">2023</td> </tr> <tr> <td data-bbox="203 1207 365 1260">3</td> <td data-bbox="365 1207 649 1260">2021</td> <td data-bbox="649 1207 901 1260">2020</td> <td data-bbox="901 1207 1177 1260">2023</td> <td data-bbox="1177 1207 1485 1260">2023</td> </tr> <tr> <td data-bbox="203 1260 365 1312">4</td> <td data-bbox="365 1260 649 1312">2021</td> <td data-bbox="649 1260 901 1312">2020</td> <td data-bbox="901 1260 1177 1312">2023</td> <td data-bbox="1177 1260 1485 1312">2019</td> </tr> <tr> <td data-bbox="203 1312 365 1365">5</td> <td data-bbox="365 1312 649 1365">2020</td> <td data-bbox="649 1312 901 1365">2020</td> <td data-bbox="901 1312 1177 1365">2024</td> <td data-bbox="1177 1312 1485 1365">2023-2024</td> </tr> <tr> <td data-bbox="203 1365 365 1417">6</td> <td data-bbox="365 1365 649 1417">2020</td> <td data-bbox="649 1365 901 1417">2020</td> <td data-bbox="901 1365 1177 1417">2023</td> <td data-bbox="1177 1365 1485 1417">2023</td> </tr> <tr> <td data-bbox="203 1417 365 1470">AG DW</td> <td data-bbox="365 1417 649 1470">2020</td> <td data-bbox="649 1417 901 1470">2020</td> <td data-bbox="901 1417 1177 1470">2020</td> <td data-bbox="1177 1417 1485 1470">2023</td> </tr> <tr> <td data-bbox="203 1470 365 1549">AG OB</td> <td data-bbox="365 1470 649 1549">2020</td> <td data-bbox="649 1470 901 1549">2020</td> <td data-bbox="901 1470 1177 1549">2020</td> <td data-bbox="1177 1470 1485 1549">2023</td> </tr> </tbody> </table> | | | | | <u>Valuation Group</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 | 2020 | 2020 | 2018-2024 | 2018-2024 | 2 | 2021 | 2020 | 2019 | 2023 | 3 | 2021 | 2020 | 2023 | 2023 | 4 | 2021 | 2020 | 2023 | 2019 | 5 | 2020 | 2020 | 2024 | 2023-2024 | 6 | 2020 | 2020 | 2023 | 2023 | AG DW | 2020 | 2020 | 2020 | 2023 | AG OB | 2020 | 2020 | 2020 | 2023 |
| <u>Valuation Group</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 | 2020 | 2020 | 2018-2024 | 2018-2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 2021 | 2020 | 2019 | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 2021 | 2020 | 2023 | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 2021 | 2020 | 2023 | 2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 2020 | 2020 | 2024 | 2023-2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 2020 | 2020 | 2023 | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AG DW | 2020 | 2020 | 2020 | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AG OB | 2020 | 2020 | 2020 | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ---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 #2 and the Rural are typically inspected, reviewed, and updated over multiple years. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

2024 Commercial Assessment Survey for York County

| 1. | Valuation data collection done by: | | | | | | | | | | |
|------------------------|---|------------------------|--|---|--|---|--|---|--|---|---|
| | County assessor and contractor. | | | | | | | | | | |
| 2. | List the valuation group recognized in the County and describe the unique characteristics of each: | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>York; (Including: York Sub; Rural York parcels): York has unique and identifiable market characteristics. There is a high level and broad range of commercial and industrial activity in and around the city of York.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Henderson; (Including any nearby Rural Henderson): Henderson has unique and identifiable market characteristics. There is a high level of community loyalty supporting the commercial business activity in and around the city of Henderson. There is some service and minor fabricating commercial activity as well.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Villages; (Including Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; Waco; and any nearby rural will associate with the villages): This valuation group is made up of numerous assessor locations that have no strong characteristics related to a commercial market. Sales in these locations tend to be random and based on the economic situation of the individual buyer and seller rather than the community.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural Commercial and Industrial: This group includes a variety of locations outside the city limits and scattered throughout the county.</td> </tr> </tbody> </table> | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | York; (Including: York Sub; Rural York parcels): York has unique and identifiable market characteristics. There is a high level and broad range of commercial and industrial activity in and around the city of York. | 2 | Henderson; (Including any nearby Rural Henderson): Henderson has unique and identifiable market characteristics. There is a high level of community loyalty supporting the commercial business activity in and around the city of Henderson. There is some service and minor fabricating commercial activity as well. | 3 | Villages; (Including Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; Waco; and any nearby rural will associate with the villages): This valuation group is made up of numerous assessor locations that have no strong characteristics related to a commercial market. Sales in these locations tend to be random and based on the economic situation of the individual buyer and seller rather than the community. | 4 | Rural Commercial and Industrial: This group includes a variety of locations outside the city limits and scattered throughout the county. |
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| 4 | Rural Commercial and Industrial: This group includes a variety of locations outside the city limits and scattered throughout the county. | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | | | | | | | | | | |
| | Cost and sales comparison 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. | | | | | | | | | | |
| 4. | For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? | | | | | | | | | | |
| | The county develops its own depreciation tables and utilizes their CAMA system for local market analysis. | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. | | | | | | | | | | |
| | 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 Group</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 | 2020 | 2020 | 2018 | 2022 |
| 2 | 2020 | 2020 | 2018 | 2022 |
| 3 | 2020 | 2020 | 2018 | 2022 |
| 4 | 2020 | 2020 | 2018 | 2022 |

2024 Agricultural Assessment Survey for York County

| 1. | Valuation data collection done by: | | | | | | | |
|--------------------|--|--------------------------------|--------------------|--|--------------------------------|---|--|------|
| | County assessor and staff. | | | | | | | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>York currently recognizes one market area for the entire county.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table> | | <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | 1 | York currently recognizes one market area for the entire county. | 2023 |
| <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | | | | | | |
| 1 | York currently recognizes one market area for the entire county. | 2023 | | | | | | |
| | <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 methodology is used to determine market value? | | | | | | | |
| | 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. | | | | | | | |
| 6. | What separate market analysis has been conducted where intensive use is identified in the county? | | | | | | | |
| | They are all valued the same, as dry land crop with the soil classifications. | | | | | | | |
| 7. | 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, but the county is working on this. | | | | | | | |
| | | | | | | | | |

| | |
|------------|--|
| 7a. | Are any other agricultural subclasses used? If yes, please explain. |
| | We now have the intensive use category on file and are implementing tree canopy which are both new for 2020. CRP & WRP are both valued the same. |
| | <i><u>If your county has special value applications, please answer the following</u></i> |
| 8a. | How many parcels have a special valuation application on file? |
| | 5 |
| 8b. | What process was used to determine if non-agricultural influences exist in the county? |
| | N/A |
| | <i><u>If your county recognizes a special value, please answer the following</u></i> |
| 8c. | Describe the non-agricultural influences recognized within the county. |
| | N/A |
| 8d. | Where is the influenced area located within the county? |
| | N/A |
| 8e. | Describe in detail how the special values were arrived at in the influenced area(s). |
| | N/A |



2023 York County Three Year Plan of Assessment

Prepared by Kurt Bulgrin, York County Assessor

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Statutory Requirements

Nebraska Revised Statutes 77-1311.02

Plan of assessment; preparation

The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

County Description

The following information is taken from the 2023 Reports and Opinions of the Property Tax Administrator.

With a total area of 572 square miles, York County has 14,244 residents, per the Census Bureau Quick Facts for 2021, a 1% population increase over the 2010 U.S. Census. Reports indicate that 75% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$139,507 (2022 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 are 521 employer establishments with total employment of 6,684, for a 2% increase in employment. Agricultural land makes up the majority 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. The ethanol plant located in York also contributes to the local agricultural economy.

Residential properties are analyzed utilizing eight valuation groups that are based on the assessor locations in the county.

| Valuation Group | Description |
|-----------------|--|
| 1 | York |
| 2 | Benedict, Bradshaw and Gresham |
| 4 | Henderson |
| 5 | McCool Junction |
| 6 | Waco |
| 7 | Arborville, Lushton, Poston and Thayer |
| 8 | Spring Lake Est. and Spring Lake View |
| 9 | Rural |

Description of Analysis Commercial parcels are analyzed utilizing five valuation groups that are based on the assessor locations in the county.

| Valuation Group | Description |
|-----------------|--|
| 1 | York |
| 2 | Henderson |
| 3 | Benedict, Gresham, Lushton, McCool Junction, Thayer and Waco |
| 4 | Interstate - York Exit |
| 5 | Rural Commercial and Industrial |

Description of Real Property

All property in the State of Nebraska is subject to property tax unless expressly exempt by the Constitution of the State of Nebraska, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 100% of actual value for all real property excluding agricultural and horticultural land
- 75% of actual value for agricultural and horticultural land
- 75% of special value for agricultural and horticultural land which meets the qualifications for special value under 77-1344

2023 Levels of Value

The levels of value for York County for assessment year 2023 are:

| Class | Level of Value |
|--------------|----------------|
| Residential | 97% |
| Commercial | 99% |
| Agricultural | 70% |

Per the 2023 York County Abstract of Assessment, the county consists of the following property types:

| Class | Parcels | % of total | Valuation | % of Taxable Value |
|---------------|---------------|------------|-------------------------|--------------------|
| Residential | 5,300 | 52.27 | 705,528,904.00 | 20.7 |
| Commercial | 968 | 9.54 | 277,723,168.00 | 8.14 |
| Industrial | 18 | 0.18 | 90,403,484.00 | 2.65 |
| Recreational | 33 | 0.33 | 2,061,166.00 | 0.06 |
| Agricultural | 3,819 | 37.68 | 2,334,077,899.00 | 68.45 |
| Totals | 10,138 | 100 | 3,409,794,621.00 | 100 |

Approaches to Value

Approaches to value are used in accordance with International Association of Assessment Officers (IAAO) mass appraisal techniques.

Market Approach

Sales of like properties are analyzed and used to establish values. For example, dry land sales in each agricultural market area in the county are studied and used to set dry crop assessed values for each area. Residential and commercial properties are separated by Assessor Locations to set values. Analyzing sales establishes market depreciation for each Assessor Location.

Income Approach

This approach is applied to commercial properties whenever applicable. Income and expense data is collected and analyzed. Market data is also collected and implemented when applicable.

Cost Approach

This approach is best used for new construction.

Current Resources

Staff

The staff in the York County Assessor's Office consists of the assessor, deputy assessor and two clerks.

Assessor – Holds a State of Nebraska Assessor Certificate, which was obtained in August of 2021 and has collected 54.5 of continuing education hours in the current 4 year education cycle (60 hours of continuing education are required during a 4 year term for re-certification). This includes completing the IOAA Course 101 as required by law in the first 4 year term. The county assessor must also complete the IOAA Course 301 in their first 4 year term.

Deputy Assessor – The deputy assessor holds a State of Nebraska Assessor Certificate and must obtain 60 hours of continuing education in a 4 year term to maintain certification.

Full Time Clerks – Do not currently hold a State of Nebraska Assessor Certification.

Budget

(This portion of the 3 Year Plan of Assessment is subject to change pending the adoption of the FY2023-24 budget by the County Board of Commissioners.)

The requested budget for FY2023-24 that has been submitted is as follows:

Assessor General Fund Function 605 Budget: \$322,600.00

This includes funding for all personnel, operating, supplies and material and capital outlay expenses.

Reappraisal Sinking Fund 643 Budget: \$95,000

This includes funding for commercial reappraisals and aerial photography expenses. (A request has been made for funding the aerial photography project with ARPA funds.)

Data Processing Request: \$66,249.67

This includes funding for computer equipment and funding for service agreements for our CAMA system and GIS/mapping system.

Software and Equipment

York County uses Vanguard Appraisals, Inc CAMAvision and its costing manual for our mass appraisal. We have licenses for five work stations in the office and one remote license so we can

complete inspection work in the field. We are also in the process of changing our GIS/mapping from gWorks to SAM Companies, LLC.

Education

The Assessor and Deputy Assessor annually attend the Nebraska Association of County Assessors (NACA) workshop in August and the Nebraska Association of County Officials (NACO) convention in December where continuing education hours are offered. Educational hours are also provided by the Nebraska Department of Revenue-Property Assessment Division via hour long webinars hosted throughout the year. In addition to these educational opportunities, the assessor attends monthly meetings with fellow central district assessors.

Assessor's Duties and Responsibilities

Records Maintenance, Mapping and Ownership Changes

Ownership is updated throughout the month via real estate transfer Form 521s and deeds from the Register of Deeds in the County Clerk's office. The sales files are then updated and maintained to ensure accurate data for sales studies of the next assessment year. Record maintenance is being performed via GIS, building permits, and field reviews. Field reviews are now performed using the Microsoft Surface Pro 7 tablet which enables the office staff to make instant changes to a parcel, therefore, reducing paper waste and improving efficiencies within the office.

Administrative Reports

The following is a list of reports and notices the County Assessor's office is required to generate and send to various recipients:

- Beginning Farmer Exemption Application – make recommendation to the County Board of Equalization of approval or denial by February 1st
- Permissive Exemption Applications – make recommendation to the County Board of Equalization by March 1st in years divisible by four
- Aircraft Information Report – submitted to the Nebraska Department of Revenue by March 1st
- Intent To Tax statements – sent to governmental entities that own property not used for public purpose by March 1st
- Abstract of Real Property– submitted to the Nebraska Department of Revenue by March 19th
- Homestead Exemption Applications – must mail exemption application to individuals who were granted an exemption the previous year by April 1st
- Form 458X – must be filed with Tax Commissioner by May 30th
- Change of Valuation Notices – sent to property owners by June 1st
- Assessment Roll Notice – submit to local paper that the assessment roll is complete by June 1st

- Overvalued, Undervalued and Omitted Property Report – presented to the County Board of Equalization for action by July 25th
- TERC Change Orders – must recertify County Abstract of Real Property with the Property Tax Administrator by June 5th
- Assessment Sales Ratios – mail to local media by June 6th
- Three Year Plan of Assessment – prepared by June 15th of each year, presented to the County Board of Equalization by July 31st of each year and sent to the Department of Revenue by October 31st of each year
- Special Valuation Application – send notice of approval or denial by July 22nd
- Notice of Rejection of Homestead Exemption – must be sent to applicant by July 31st
- Cemetery Report – report sent to the County Board of Equalization by August 1st
- Homestead Exemption Application – approve or deny application based on ownership and occupancy by August 15th
- Certification of Value to Political Subdivisions – submitted to all political subdivisions by August 20th
- School District Taxable Value Report – submitted to the Property Tax Administrator by August 20th
- Certification of Average Assessed Value of Single-Family Residential Property – must certify to the Nebraska Department of Revenue by September 1st
- Certify Tax List – must complete the tax list and deliver it to the County Treasurer by November 22nd
- Homestead Exemption Tax Loss – submitted to the Department of Revenue by November 30th
- Certificate of Taxes Levied – must file with the Property Tax Administrator by December 1st
- Real Estate Transfers Form 521 and electronic sales file – sent to the Department of Revenue via the state sales file by the 15th of every month

In addition to the aforementioned reports and notices, our office also sends out notices via postcard to taxpayers regarding inspections for the 6 year inspection cycle, reminders for filing personal property returns and homestead applications. These mailings are not required by law, but are sent as a courtesy to the taxpayer to remind them of important filing deadlines.

Personal Property

Personal property returns are filed in the assessor's office either in person, or are sent by email by the owner or tax preparer. Returns can be filed from January 1st through May 1st. Returns filed after May 1st are subject to a 10% penalty, and after June 30th the penalty increases to 25% of taxes due. A Failure to File notice is sent on active accounts when the filing deadline has passed.

Homestead Exemption

Eligible applicants file between February 1st and June 30th each year. We had 401 applications as of June 15, 2023. Applicants must own and occupy their home and meet certain age and income requirements. Veterans with a 100% service related disability are also eligible for the homestead exemption.

Permissive Exemptions

Organizations that meet certain criteria for tax exemption status file either a Form 451 or Form 451A. The Form 451 is the Exemption Application, which is filed for initial qualification in years divisible by 4. The application is reviewed by the Assessor and County Board of Equalization in order to qualify. The Form 451A is the Statement of Reaffirmation of Tax Exemption and is filed in the intervening years. The reaffirmation is reviewed by the Assessor.

Tax Increment Financing

Applications from any entity requesting TIF must file in the Assessor's office by August 1st.

Centrally Assessed Properties

The Assessor's office reviews and maintains information given by the Department of Revenue, Property Assessment Division for railroads and public service entities.

Taxing Districts and Tax Rates

Maintain records of school districts and other tax districts to ensure accurate information for levy purposes.

Tax List Corrections

Prepare tax list corrections for the Board of Equalization and Treasurer for items such as accelerated taxes for building removal, personal property sale/out of business, or other types of corrections.

Protest Process with the County Board of Equalization

June 1st starts the protest process for owners of real and personal property. As property owners call or come to the office, the Assessor and office staff explain the current assessment actions for the valuation change, if a change occurred. The Assessor and office staff also explain the statutory requirements for assessed values. The Assessor prepares information for CBOE for each protest filed. This protest preparation includes on-site inspections of any residential or commercial parcel. Protests of agricultural parcels require review of the most recent FSA certification and map in addition to a possible on-site inspection. The Assessor attends all protest hearings.

Tax Equalization and Review Commission

Statewide equalization occurs after assessment actions are taken in March. TERC may request a Show Cause Hearing to determine if a county needs a change in the Level of Value for any given type of property. If an adjustment is ordered, the Department of Revenue, Property Assessment

Division ensures the order has been implemented. The Assessor customarily attends appeal hearings before TERC as a result of action taken by the County Board of Equalization at the local

3 Year Plan of Assessment

The County Assessor is required to physically inspect all properties located within the county at least once every six years. It has been the practice for many years in York County to conduct said inspections at least once every 4 years. The inspection process includes updating photos in the CAMA system, make note of any improvements that have been added or removed, and measure and sketch new improvements. York County also contracts with an appraisal company to perform commercial appraisals, the most recent of which was completed for the 2023 Assessment Year. An ag land use review will be conducted in 2023 (last one was conducted in 2017) but moving forward, it is my intention to conduct this review every three years. In addition to the annual inspection areas, the Assessor's office also reviews building permits and changes to parcels outside the annual inspection area when warranted. The inspection areas for the next three in section years are:

2024 Inspection Plan

Rural acreages and ag residences in 12-1, 12-2, 12-3 and 12-4 (townships of Stewart, Thayer, Morton and Arborville, respectfully) will be inspected, including the villages of Benedict, Gresham and Thayer, and the southeast quarter of the City of York. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

2025 Inspection Plan

Rural acreages and ag residences in 11-1, 11-2, 11-3, and 11-4 (townships of Waco, New York, Lockridge and Bradshaw, respectfully) will be inspected, including the villages of Waco and Bradshaw and the northeast quarter and the northwest quarter of the City of York. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

2026 Inspection Plan

Rural acreages and ag residences in 10-1, 10-2, 10-3, and 10-4 (townships of Beaver, Leroy, Baker and Brown, respectfully) will be inspected, including the southeast and southwest quarters of the City of York (while the southeast quarter was just inspected in 2024, I'm including it again this assessment year so that it will be on track to be inspected with southwest quarter every 4 years going forward). A partial commercial revaluation may also take place during this assessment year along with a review of ag land uses. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

Conclusion

The York County Assessor and his is exceptionally skilled staff strive every day to do our very best to serve the people of York County in a courteous manner by being respectful to property owners, constituents, visitors to our courthouse and our co-workers in this fine county. The support received from the York County Board of Commissioners through its annual budget review and apportionment is greatly appreciated as we move forward in our efforts to modernized and improve efficiencies within our office.

Respectfully,

A handwritten signature in black ink, appearing to read "Kurt Bulgrin", with a long horizontal flourish extending to the right.

Kurt Bulgrin
York County Assessor



York County Assessor's Office
Kurt Bulgrin, County Assessor
510 Lincoln Ave
York, NE 68467
Phone: 402-362-4926
Email: assessor@yorkcountyne.com

March 3, 2023

RE: Methodology Used for Special Value for 2023

York County currently has two areas where special value applications have been filed. One area is along the Highway 81 corridor from Interstate 80 to the city proper. The other area is between the city limits west to the bypass on 4th St. The latter is an area that is almost inaccessible for farming, however it would make an ideal residential area as it is adjacent to the golf course. A commercial property has already been developed in this area for storage units.

Commercial sales in the first mile north of Interstate 80 and on the east side of Highway 81 have been recorded at \$.85 per square foot for 17 acres for the Super Walmart and 120,000 for lots approximately one acre in size for commercial development. In the second mile north of the interstate a tract 72.55 acres in size was sold for commercial development. This tract was sold and a subdivision created and in the city limits of York. The tract was sold for 900,000 or \$12,500 per acre the same as farm ground was selling at that time, 2014. There has been only one parcel of ag land that was sold since that time between the interstate and the city proper \$6,500 per acre. This property is typical of dry land sales in the county at that time.

There have been no new property filing for special value. We still have 5 parcels in special value. All special value properties are being used for ag and are valued using the same procedure as all ag land in the county.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Kurt Bulgrin". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kurt Bulgrin
York County Assessor
March 1, 2023