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**DEPARTMENT OF REVENUE**

**2026 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**YORK COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for York County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in York County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Kurt Bulgrin, York County Assessor

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## Introduction

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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.

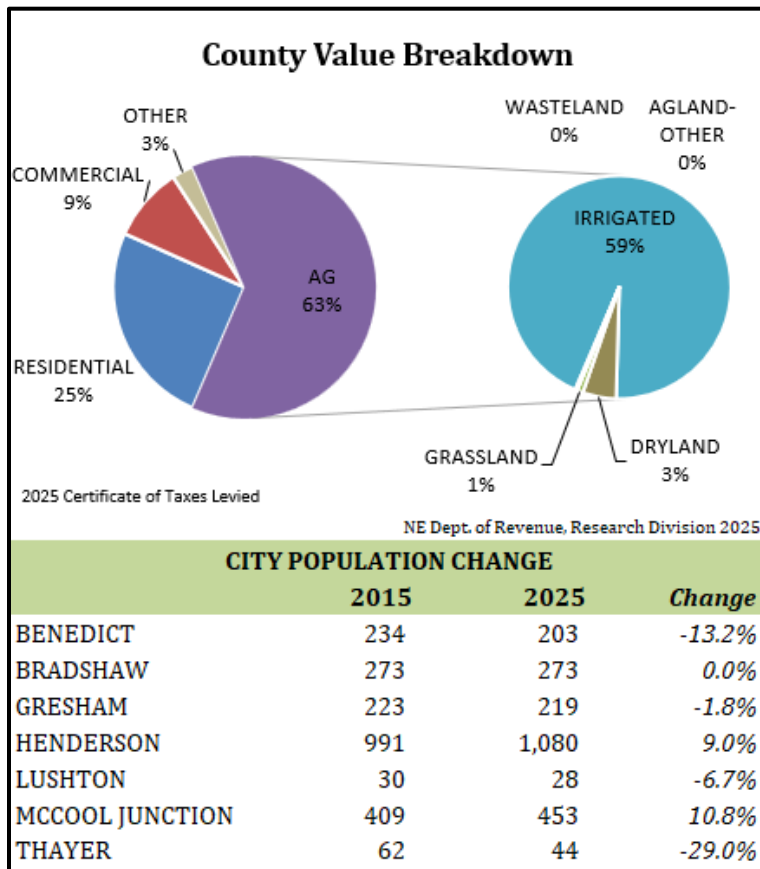
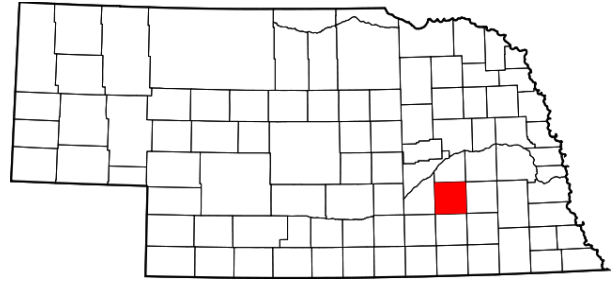
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 14,375 residents, a 2% population increase over the 2020 U.S. Census.<sup>1</sup> The report indicates that 76% of county housing is owner occupied and 84% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$210,113.<sup>2</sup>



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 538 employer establishments with a total employment figure of 6,530. This represents a total employment increase of 2% from 2022-2023.<sup>1</sup>

Agricultural land makes up the majority of the total valuation base in York County. Irrigated land makes up the majority of the agricultural land in the county. York County is included in the Upper Big Blue Natural Resource District (NRD).

<sup>1</sup> *QuickFacts York County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/yorkcountynebraska>

<sup>2</sup> *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

## 2026 Residential Correlation for York County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification process was reviewed and indicates that the York County Assessor qualifies sales at a rate above the statewide average rate. A review of the sales roster shows that there was no bias and there is adequate documentation for non-qualified sales.

There are seven valuation groups used to analyze the residential class in York County. Valuation Groups 1 through 4 are the largest communities in the county, Valuation Group 5 are the smaller villages, Valuation Group 6 is the rural residential within the county, and Valuation Group 7 is lakes. The six-year inspection and review cycle is in compliance with statutory requirement. The reviews are completed by the county assessor and staff.

The York County Assessor does have a written valuation methodology on file.

2026 Residential Assessment Details for York County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	York City	2024	2020	2024	2025*	Map factors in York Res 3 and 4 increased 3%
2	Henderson	2024	2020	2024	2023	Increased the map factor for Res 3 15%
3	McCool Junction	2024	2020	2024	2023	Increased map factor for Res 1 and 2, 5 to 7.5%
4	Waco	2024	2020	2024	2025*	Decreased map factor 10%
5	Benedict, Bradshaw Gresham, Lushton & Thayer	2024	2020	2024	2023-2025*	Only Bradshaw was reviewed this year Benedict improvements were increased 10%, Bradshaw 25%, and Gresham 27%
6	Rural Residential, Rural Subdivisions	2024	2020	2024	2023-2025*	
7	Lakes: Spring Lake Estates, Spring Lake view	2024	2020	2024	2023	Map factor increased 10%
<u>Additional comments:</u> Pick-up work completed. * = assessment action for current year						

## 2026 Residential Correlation for York County

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### *Description of Analysis*

Review of the statistical profile indicates there are 363 qualified sales within the residential class of property with the median and weighted mean measures in the acceptable range. The mean is above the acceptable parameter. The qualitative statistics are high overall as well as in most valuation groups. Valuation Groups 1, 2, and 5 show regressivity, while Valuation Groups 3 and 6 are affected by outlier sales. Substats for these valuation groups can be found in the appendices of this report. With that said, the 95% Median Confidence Interval is narrow at 93%-97%, suggesting despite the presence of outlier ratios, the sample is large enough to be reliable.

The reported assessment actions are reflected in the 2026 County Abstract of Assessment for Real Property, Form 45, Compared with the 2025 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	267	94.82	101.59	94.81	20.16	107.15
2	30	95.50	100.66	96.55	14.09	104.26
3	10	94.49	101.56	90.87	36.61	111.76
4	5	96.61	116.87	97.36	36.00	120.04
5	30	93.81	132.25	91.53	61.93	144.49
6	19	95.61	99.98	92.44	19.55	108.16
7	2	64.62	64.62	65.00	05.23	99.42
<u>ALL</u>	363	94.84	103.97	94.09	23.79	110.50

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in York County is 95%.

## 2026 Commercial Correlation for York County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification process was reviewed and indicates that the York County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows that there was no bias and that all arm's-length sales were made available for measurement.

Four valuation groups are utilized for analysis in the commercial class. Valuation Group 1 is the county seat and largest city; including the the rural areas and subdivisions around York, Valuation Group 2 is the next largest community, Valuation Group 3 comprises small villages, and Valuation Group 4 is rural commercial and industrial parcels.

The six-year inspection and review cycle is up-to-date and in compliance with statutory requirements. The review work is completed by the county assessor and staff. A contract appraiser has been hired to revalue the commercial and industrial parcels.

2026 Commercial Assessment Details for York County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	York, York Sub, Rural York	2023	2020	2023	2022-2023	
2	Henderson	2023	2020	2023	2022-2023	
3	Benedict, Bradshaw, Gresham, Lushton, McCool Junction, Thayer and Waco	2023	2020	2023	2022-2023	
4	Rural Commercial and Industrial	2023	2020	2023	2022-2023	
<u>Additional comments:</u> Pick-up work was completed.						
* = assessment action for current year						

### *Description of Analysis*

The overall commercial statistical profile shows 62 qualified sales representing all four valuation groups. The median and mean measures are within the acceptable range, with the weighted mean below the acceptable parameter. Both the COD and PRD are high. There is significant variation when reviewing year three of the study years on the statistics. The class needs reappraisal which has a contract pending. Despite the high number of sales in the commercial class, due to the level

## 2026 Commercial Correlation for York County

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of dispersion and the lack of correlation of the measures of central tendency, the median will not be used as a point estimate of the level of value.

Comparison of the 2026 County Abstract of Assessment for Real Property Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) Indicated that the abstracted decreased while the sales file was largely unchanged; this is attributable to a large industrial property being revalued for 2026.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments in York County are uniform and proportionate across the commercial class of properties. The quality of assessment of commercial property in York County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	44	97.10	90.91	80.67	27.75	112.69
2	8	96.39	99.17	95.46	28.20	103.89
3	6	97.61	98.44	73.52	30.95	133.90
4	4	95.78	95.17	90.69	22.85	104.94
<u>ALL</u>	62	96.99	92.98	81.55	27.81	114.02

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in York County is determined to be at the statutory level of 100% of market value.

## 2026 Agricultural Correlation for York County

### *Assessment Practices & Actions*

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification process was reviewed and indicates that the York County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales roster shows that there was no bias and that all arm's-length sales were made available for measurement.

There is one market area utilized for analysis in the agricultural class in York County. Sales are monitored each year to ensure that one market area continues to be sufficient; however, given that the county is largely high-quality farmland under pivot irrigation, the need for additional market areas seem unlikely. The six-year inspection and review cycle is up-to-date and in compliance with statutory requirements. Land use is reviewed by aerial imagery, and the county assessor and staff complete the physical review of agricultural dwellings and outbuildings. Intensive use has not been identified.

There are currently two special value applications on file. No special value assigned.

2026 Agricultural Assessment Details for York County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024	2020	2024	2023-2025*	
AB DW	Agricultural dwellings	2024	2020	2024	2023- 2025*	
<u>Additional comments:</u> Pick-up work was completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	2025*	Irrigated and dryland increased 4-5% Grassland increased 6-8%
<u>Additional comments:</u> Pick-up work was completed.			
* = assessment action for current year			

# 2026 Agricultural Correlation for York County

***Description of Analysis***

There are 73 qualified sales with the majority being irrigated land. All measures of central tendency are within the acceptable range. Both the COD and PRD are within the prescribed parameters.

A study of the 80% Majority Land Use (MLU) by market area indicates irrigated land has sufficient sales, all measures of central tendency as well as qualitative measures are within range. Both dry and grassland have an insufficient number of sales for analysis. The 2026 Average Acre Value Comparison chart supports that dryland and grassland are equalized with surrounding counties.

A comparison of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) indicates that changes were made as were reported by the county assessor.

York County has three school bonds subject to a 50% assessment pursuant to LB2. The school district statistics can be found in the appendix of this report, and indicate 51 sales with a median of 45%, which is within the acceptable range. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

***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, 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
<u>Irrigated</u>						
County	62	71.08	70.81	69.23	10.05	102.28
1	62	71.08	70.81	69.23	10.05	102.28
<u>Dry</u>						
County	1	70.55	70.55	70.55	00.00	100.00
1	1	70.55	70.55	70.55	00.00	100.00
<u>Grass</u>						
County	1	41.85	41.85	41.85	00.00	100.00
1	1	41.85	41.85	41.85	00.00	100.00
<u>ALL</u>	73	70.55	71.26	69.11	14.84	103.11

## 2026 Agricultural Correlation for York County

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### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in York County is 71%.

### *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 45%.

## 2026 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
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>45</b>	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 7th day of April, 2026.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for York County

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### Residential Real Property - Current

Number of Sales	363	Median	94.84
Total Sales Price	\$77,937,736	Mean	103.97
Total Adj. Sales Price	\$77,937,736	Wgt. Mean	94.09
Total Assessed Value	\$73,330,829	Average Assessed Value of the Base	\$198,241
Avg. Adj. Sales Price	\$214,705	Avg. Assessed Value	\$202,013

### Confidence Interval - Current

95% Median C.I	93.46 to 96.50
95% Wgt. Mean C.I	92.03 to 96.15
95% Mean C.I	99.64 to 108.30
% of Value of the Class of all Real Property Value in the County	22.68
% of Records Sold in the Study Period	6.79
% of Value Sold in the Study Period	6.92

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	390	96	95.81
2024	430	98	97.89
2023	532	97	96.67
2022	452	100	99.31

## 2026 Commission Summary for York County

### Commercial Real Property - Current

Number of Sales	62	Median	96.99
Total Sales Price	\$20,343,888	Mean	92.98
Total Adj. Sales Price	\$20,343,888	Wgt. Mean	81.55
Total Assessed Value	\$16,590,799	Average Assessed Value of the Base	\$415,199
Avg. Adj. Sales Price	\$328,127	Avg. Assessed Value	\$267,594

### Confidence Interval - Current

95% Median C.I	86.91 to 102.16
95% Wgt. Mean C.I	67.93 to 95.17
95% Mean C.I	84.17 to 101.79
% of Value of the Class of all Real Property Value in the County	8.81
% of Records Sold in the Study Period	6.26
% of Value Sold in the Study Period	4.03

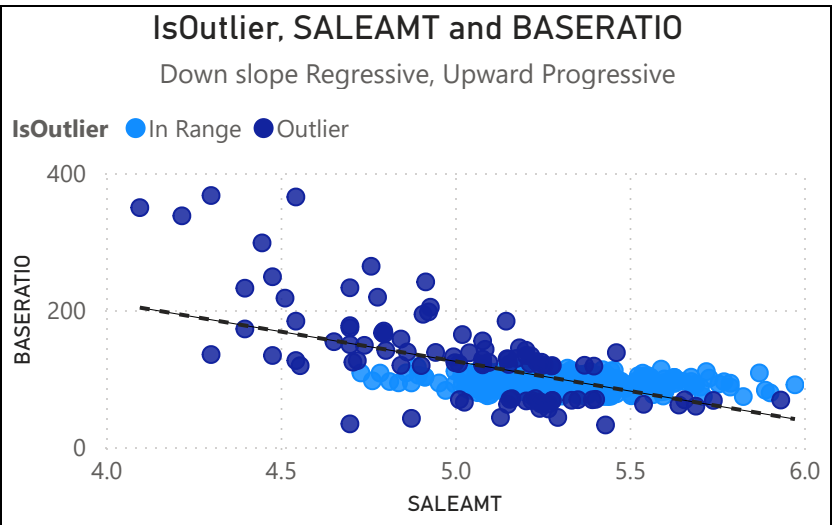
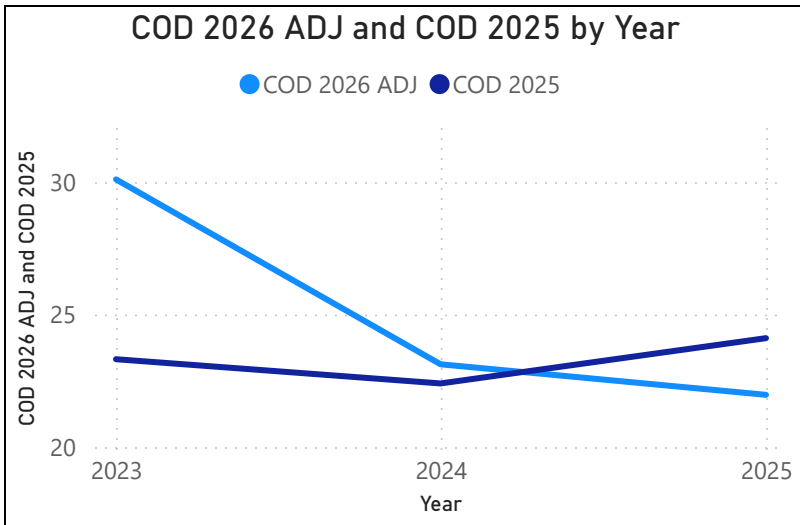
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	62	98	97.65
2024	73	98	97.65
2023	72	99	98.77
2022	43	98	97.53

# York Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	267	94.82	90.67	4.57%	101.59	93.70	8.42%	94.81	89.50	5.93%
2	30	95.50	86.31	10.65%	100.66	92.91	8.33%	96.55	90.64	6.52%
3	10	94.49	94.34	0.17%	101.56	100.81	0.75%	90.87	89.63	1.38%
4	5	96.61	106.58	-9.35%	116.87	126.23	-7.42%	97.36	102.70	-5.20%
5	30	93.81	86.79	8.09%	132.25	102.80	28.65%	91.53	73.44	24.63%
6	19	95.61	93.01	2.79%	99.98	99.12	0.87%	92.44	90.01	2.69%
7	2	64.62	52.08	24.07%	64.62	52.08	24.07%	65.00	51.21	26.92%
<b>Total</b>	<b>363</b>	<b>94.84</b>	<b>90.24</b>	<b>5.09%</b>	<b>103.97</b>	<b>95.09</b>	<b>9.34%</b>	<b>94.09</b>	<b>88.52</b>	<b>6.29%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	267	20.17	20.37	-0.98%	107.15	104.69	2.35%	41.81	30.75	36.00%	364.99	372.89	-2.12%
2	30	14.10	17.69	-20.30%	104.26	102.51	1.70%	68.97	68.10	1.29%	193.74	167.73	15.51%
3	10	36.60	17.51	109.09%	111.77	112.47	-0.62%	33.75	64.03	-47.29%	166.76	146.23	14.05%
4	5	36.00	40.90	-11.99%	120.04	122.92	-2.34%	77.58	64.38	20.51%	197.21	225.74	-12.64%
5	30	61.93	53.56	15.63%	144.49	139.98	3.22%	32.14	27.26	17.88%	367.12	273.11	34.42%
6	19	19.55	20.75	-5.78%	108.16	110.11	-1.77%	59.59	62.10	-4.04%	144.79	153.26	-5.53%
7	2	5.22	14.73	-64.58%	99.41	101.70	-2.25%	61.24	44.41	37.91%	67.99	59.76	13.78%
<b>Total</b>	<b>363</b>	<b>23.79</b>	<b>23.33</b>	<b>1.99%</b>	<b>110.50</b>	<b>107.42</b>	<b>2.87%</b>	<b>32.14</b>	<b>27.26</b>	<b>17.88%</b>	<b>367.12</b>	<b>372.89</b>	<b>-1.55%</b>



**93 York  
RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 363  
 Total Sales Price : 77,937,736  
 Total Adj. Sales Price : 77,937,736  
 Total Assessed Value : 73,330,829  
 Avg. Adj. Sales Price : 214,705  
 Avg. Assessed Value : 202,013

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 104  
 COD : 23.79  
 PRD : 110.50

COV : 40.45  
 STD : 42.06  
 Avg. Abs. Dev : 22.56  
 MAX Sales Ratio : 367.12  
 MIN Sales Ratio : 32.14

95% Median C.I. : 93.46 to 96.50  
 95% Wgt. Mean C.I. : 92.03 to 96.15  
 95% Mean C.I. : 99.64 to 108.30

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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-23 To 31-DEC-23	53	95.59	110.45	95.16	30.10	116.07	32.14	297.94	91.51 to 110.21	178,188	169,567
01-JAN-24 To 31-MAR-24	31	91.25	99.88	93.71	20.69	106.58	67.76	169.27	85.47 to 107.16	197,595	185,161
01-APR-24 To 30-JUN-24	56	94.64	105.28	95.23	21.30	110.55	68.86	367.12	91.96 to 100.09	244,247	232,596
01-JUL-24 To 30-SEP-24	49	95.31	104.84	93.67	25.46	111.92	61.24	349.43	86.45 to 103.59	206,555	193,486
01-OCT-24 To 31-DEC-24	40	103.28	115.54	104.62	22.86	110.44	74.45	364.99	96.32 to 112.42	188,259	196,948
01-JAN-25 To 31-MAR-25	24	93.94	101.76	94.16	22.25	108.07	56.30	218.69	80.66 to 109.68	199,402	187,760
01-APR-25 To 30-JUN-25	59	90.54	95.66	90.13	21.36	106.14	41.81	241.01	84.81 to 98.12	244,842	220,686
01-JUL-25 To 30-SEP-25	51	93.86	99.03	90.56	22.47	109.35	33.75	337.48	87.48 to 98.24	231,522	209,665
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	189	94.85	105.73	94.58	24.73	111.79	32.14	367.12	92.03 to 97.69	208,299	197,001
01-OCT-24 To 30-SEP-25	174	94.50	102.06	93.59	22.85	109.05	33.75	364.99	92.04 to 98.47	221,663	207,457
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	176	96.01	106.54	96.45	23.12	110.46	61.24	367.12	93.53 to 100.09	212,812	205,251
<u>ALL</u>	363	94.84	103.97	94.09	23.79	110.50	32.14	367.12	93.46 to 96.50	214,705	202,013

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	267	94.82	101.59	94.81	20.16	107.15	41.81	364.99	92.58 to 98.13	209,561	198,681
2	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130
3	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681
4	5	96.61	116.87	97.36	36.00	120.04	77.58	197.21	N/A	133,400	129,877
5	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954
6	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903
7	2	64.62	64.62	65.00	05.23	99.42	61.24	67.99	N/A	494,000	321,096
<u>ALL</u>	363	94.84	103.97	94.09	23.79	110.50	32.14	367.12	93.46 to 96.50	214,705	202,013

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	361	94.84	104.01	94.26	23.71	110.34	32.14	367.12	93.46 to 96.50	214,598	202,278
06	1	61.24	61.24	61.24	00.00	100.00	61.24	61.24	N/A	438,000	268,250
07	1	133.60	133.60	133.60	00.00	100.00	133.60	133.60	N/A	30,000	40,080
<u>ALL</u>	363	94.84	103.97	94.09	23.79	110.50	32.14	367.12	93.46 to 96.50	214,705	202,013

**93 York**  
**RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 363  
 Total Sales Price : 77,937,736  
 Total Adj. Sales Price : 77,937,736  
 Total Assessed Value : 73,330,829  
 Avg. Adj. Sales Price : 214,705  
 Avg. Assessed Value : 202,013

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 104  
 COD : 23.79  
 PRD : 110.50

COV : 40.45  
 STD : 42.06  
 Avg. Abs. Dev : 22.56  
 MAX Sales Ratio : 367.12  
 MIN Sales Ratio : 32.14

95% Median C.I. : 93.46 to 96.50  
 95% Wgt. Mean C.I. : 92.03 to 96.15  
 95% Mean C.I. : 99.64 to 108.30

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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
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	349.43	349.43	349.43	00.00	100.00	349.43	349.43	N/A	12,500	43,679
Less Than 30,000	7	297.94	270.16	261.39	24.69	103.36	134.96	367.12	134.96 to 367.12	21,000	54,892
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	363	94.84	103.97	94.09	23.79	110.50	32.14	367.12	93.46 to 96.50	214,705	202,013
Greater Than 14,999	362	94.83	103.29	94.05	23.12	109.82	32.14	367.12	93.13 to 96.50	215,263	202,451
Greater Than 29,999	356	94.43	100.70	93.77	20.71	107.39	32.14	364.99	92.78 to 96.18	218,513	204,906
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	349.43	349.43	349.43	00.00	100.00	349.43	349.43	N/A	12,500	43,679
15,000 TO 29,999	6	264.88	256.95	253.21	29.16	101.48	134.96	367.12	134.96 to 367.12	22,417	56,761
30,000 TO 59,999	19	149.46	167.39	162.76	35.22	102.84	33.75	364.99	123.86 to 217.32	45,070	73,355
60,000 TO 99,999	27	119.23	134.95	134.24	31.10	100.53	41.81	241.01	102.51 to 165.10	75,735	101,667
100,000 TO 149,999	63	97.69	100.42	100.15	19.66	100.27	43.05	183.69	87.29 to 106.39	124,598	124,785
150,000 TO 249,999	144	92.31	93.02	92.46	14.34	100.61	43.12	144.79	89.91 to 96.07	192,568	178,049
250,000 TO 499,999	88	92.47	90.84	90.78	11.00	100.07	32.14	137.77	89.87 to 94.58	335,230	304,336
500,000 TO 999,999	15	87.48	87.38	86.91	11.96	100.54	67.99	110.11	73.70 to 95.31	653,993	568,380
1,000,000 +											
<b>ALL</b>	<b>363</b>	<b>94.84</b>	<b>103.97</b>	<b>94.09</b>	<b>23.79</b>	<b>110.50</b>	<b>32.14</b>	<b>367.12</b>	<b>93.46 to 96.50</b>	<b>214,705</b>	<b>202,013</b>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	267	Median :	95	COV :	35.26	95% Median C.I. :	92.58 to 98.13
Total Sales Price :	55,952,743	Wgt. Mean :	95	STD :	35.82	95% Wgt. Mean C.I. :	92.61 to 97.01
Total Adj. Sales Price :	55,952,743	Mean :	102	Avg. Abs. Dev :	19.12	95% Mean C.I. :	97.29 to 105.89
Total Assessed Value :	53,047,771						
Avg. Adj. Sales Price :	209,561	COD :	20.16	MAX Sales Ratio :	364.99		
Avg. Assessed Value :	198,681	PRD :	107.15	MIN Sales Ratio :	41.81		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	42	95.21	105.22	95.70	23.57	109.95	55.60	263.84	90.97 to 106.56	168,092	160,871
01/01/2024 To 03/31/2024	22	95.46	100.07	95.26	17.82	105.05	67.76	169.27	85.47 to 108.30	170,145	162,071
04/01/2024 To 06/30/2024	41	92.84	95.87	94.00	13.44	101.99	68.86	183.69	87.13 to 100.64	250,303	235,277
07/01/2024 To 09/30/2024	34	97.20	106.00	94.75	24.78	111.87	62.88	349.43	86.45 to 106.39	199,409	188,933
10/01/2024 To 12/31/2024	29	105.96	119.27	104.97	25.45	113.62	74.45	364.99	94.41 to 117.64	204,884	215,060
01/01/2025 To 03/31/2025	18	97.19	100.51	95.27	17.47	105.50	56.30	154.88	89.65 to 110.59	197,230	187,906
04/01/2025 To 06/30/2025	41	91.10	94.87	93.85	18.10	101.09	41.81	241.01	87.53 to 98.53	231,133	216,920
07/01/2025 To 09/30/2025	40	93.19	95.30	89.10	16.35	106.96	62.16	232.46	83.66 to 98.47	228,478	203,569
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	139	94.82	101.84	94.78	20.13	107.45	55.60	349.43	91.40 to 99.20	200,327	189,872
10/01/2024 To 09/30/2025	128	95.12	101.32	94.83	20.13	106.84	41.81	364.99	91.10 to 98.55	219,589	208,247
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	126	96.13	104.72	96.80	21.03	108.18	62.88	364.99	92.23 to 101.65	212,120	205,336
<u>ALL</u>											
10/01/2023 To 09/30/2025	267	94.82	101.59	94.81	20.16	107.15	41.81	364.99	92.58 to 98.13	209,561	198,681

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	267	94.82	101.59	94.81	20.16	107.15	41.81	364.99	92.58 to 98.13	209,561	198,681
<u>ALL</u>											
10/01/2023 To 09/30/2025	267	94.82	101.59	94.81	20.16	107.15	41.81	364.99	92.58 to 98.13	209,561	198,681

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	267	Median :	95	COV :	35.26	95% Median C.I. :	92.58 to 98.13
Total Sales Price :	55,952,743	Wgt. Mean :	95	STD :	35.82	95% Wgt. Mean C.I. :	92.61 to 97.01
Total Adj. Sales Price :	55,952,743	Mean :	102	Avg. Abs. Dev :	19.12	95% Mean C.I. :	97.29 to 105.89
Total Assessed Value :	53,047,771						
Avg. Adj. Sales Price :	209,561	COD :	20.16	MAX Sales Ratio :	364.99		
Avg. Assessed Value :	198,681	PRD :	107.15	MIN Sales Ratio :	41.81		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	267	94.82	101.59	94.81	20.16	107.15	41.81	364.99	92.58 to 98.13	209,561	198,681
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	267	94.82	101.59	94.81	20.16	107.15	41.81	364.99	92.58 to 98.13	209,561	198,681

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	267	Median :	95	COV :	35.26	95% Median C.I. :	92.58 to 98.13
Total Sales Price :	55,952,743	Wgt. Mean :	95	STD :	35.82	95% Wgt. Mean C.I. :	92.61 to 97.01
Total Adj. Sales Price :	55,952,743	Mean :	102	Avg. Abs. Dev :	19.12	95% Mean C.I. :	97.29 to 105.89
Total Assessed Value :	53,047,771						
Avg. Adj. Sales Price :	209,561	COD :	20.16	MAX Sales Ratio :	364.99		
Avg. Assessed Value :	198,681	PRD :	107.15	MIN Sales Ratio :	41.81		

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	1	349.43	349.43	349.43		100.00	349.43	349.43	N/A	12,500	43,679
Less Than 30,000	2	242.20	242.20	217.45	44.28	111.38	134.96	349.43	N/A	16,250	35,335
__ Ranges Excl. Low \$ __											
Greater Than 4,999	267	94.82	101.59	94.81	20.16	107.15	41.81	364.99	92.58 to 98.13	209,561	198,681
Greater Than 15,000	266	94.63	100.66	94.75	19.28	106.24	41.81	364.99	92.58 to 98.12	210,302	199,264
Greater Than 30,000	265	94.44	100.53	94.74	19.22	106.11	41.81	364.99	92.58 to 97.69	211,020	199,914
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	349.43	349.43	349.43		100.00	349.43	349.43	N/A	12,500	43,679
15,000 TO 29,999	1	134.96	134.96	134.96		100.00	134.96	134.96	N/A	20,000	26,991
30,000 TO 59,999	12	151.60	185.24	179.90	36.20	102.97	108.12	364.99	126.09 to 248.55	47,063	84,666
60,000 TO 99,999	20	112.57	122.56	122.82	26.04	99.79	41.81	241.01	101.79 to 138.04	77,511	95,196
100,000 TO 149,999	45	100.78	102.24	101.95	20.10	100.28	43.05	183.69	87.29 to 110.21	125,599	128,043
150,000 TO 249,999	114	92.31	92.61	92.38	13.12	100.25	55.60	129.27	90.18 to 96.07	192,126	177,481
250,000 TO 499,999	69	92.23	92.45	92.50	09.74	99.95	68.86	137.77	89.65 to 95.47	332,580	307,627
500,000 TO 999,999	5	87.48	85.98	85.87	13.24	100.13	68.56	108.15	N/A	660,580	567,217
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	267	94.82	101.59	94.81	20.16	107.15	41.81	364.99	92.58 to 98.13	209,561	198,681

RESIDENTIAL 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

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	96	COV :	23.14	95% Median C.I. :	91.92 to 101.48
Total Sales Price :	6,498,400	Wgt. Mean :	97	STD :	23.29	95% Wgt. Mean C.I. :	90.92 to 102.17
Total Adj. Sales Price :	6,498,400	Mean :	101	Avg. Abs. Dev :	13.46	95% Mean C.I. :	91.96 to 109.36
Total Assessed Value :	6,273,909						
Avg. Adj. Sales Price :	216,613	COD :	14.09	MAX Sales Ratio :	193.74		
Avg. Assessed Value :	209,130	PRD :	104.26	MIN Sales Ratio :	68.97		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	5	94.88	100.31	94.34	18.03	106.33	68.97	142.57	N/A	185,900	175,381
01/01/2024 To 03/31/2024	2	111.62	111.62	106.78	19.74	104.53	89.59	133.65	N/A	204,950	218,855
04/01/2024 To 06/30/2024	4	96.18	95.30	93.42	03.69	102.01	87.38	101.48	N/A	324,500	303,162
07/01/2024 To 09/30/2024	6	98.91	99.29	99.68	12.57	99.61	82.36	115.74	82.36 to 115.74	152,333	151,851
10/01/2024 To 12/31/2024	6	97.53	99.42	100.16	05.63	99.26	91.92	111.30	91.92 to 111.30	196,500	196,814
<u>01/01/2025 To 03/31/2025</u>											
04/01/2025 To 06/30/2025	3	85.42	119.47	97.93	44.67	122.00	79.25	193.74	N/A	199,333	195,199
07/01/2025 To 09/30/2025	4	94.40	90.75	91.37	06.00	99.32	75.96	98.24	N/A	292,500	267,267
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	17	96.12	100.10	96.82	13.44	103.39	68.97	142.57	87.38 to 115.13	208,906	202,257
10/01/2024 To 09/30/2025	13	94.58	101.38	96.22	14.86	105.36	75.96	193.74	85.42 to 104.68	226,692	218,119
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	18	96.28	99.82	98.46	09.58	101.38	82.36	133.65	91.92 to 104.68	211,161	207,908
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	96	COV :	23.14	95% Median C.I. :	91.92 to 101.48
Total Sales Price :	6,498,400	Wgt. Mean :	97	STD :	23.29	95% Wgt. Mean C.I. :	90.92 to 102.17
Total Adj. Sales Price :	6,498,400	Mean :	101	Avg. Abs. Dev :	13.46	95% Mean C.I. :	91.96 to 109.36
Total Assessed Value :	6,273,909						
Avg. Adj. Sales Price :	216,613	COD :	14.09	MAX Sales Ratio :	193.74		
Avg. Assessed Value :	209,130	PRD :	104.26	MIN Sales Ratio :	68.97		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	96	COV :	23.14	95% Median C.I. :	91.92 to 101.48
Total Sales Price :	6,498,400	Wgt. Mean :	97	STD :	23.29	95% Wgt. Mean C.I. :	90.92 to 102.17
Total Adj. Sales Price :	6,498,400	Mean :	101	Avg. Abs. Dev :	13.46	95% Mean C.I. :	91.96 to 109.36
Total Assessed Value :	6,273,909						
Avg. Adj. Sales Price :	216,613	COD :	14.09	MAX Sales Ratio :	193.74		
Avg. Assessed Value :	209,130	PRD :	104.26	MIN Sales Ratio :	68.97		

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											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130
Greater Than 15,000	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130
Greater Than 30,000	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	2	143.64	143.64	145.56	34.89	98.68	93.53	193.74	N/A	78,000	113,539
100,000 TO 149,999	6	103.93	104.90	105.24	11.82	99.68	82.36	142.57	82.36 to 142.57	116,083	122,161
150,000 TO 249,999	13	96.32	96.36	94.36	13.55	102.12	68.97	133.65	79.25 to 115.13	207,146	195,457
250,000 TO 499,999	8	94.40	95.38	95.25	04.43	100.14	85.42	111.30	85.42 to 111.30	306,000	291,458
500,000 TO 999,999	1	87.38	87.38	87.38		100.00	87.38	87.38	N/A	505,000	441,265
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	30	95.50	100.66	96.55	14.09	104.26	68.97	193.74	91.92 to 101.48	216,613	209,130

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	94	COV :	45.73	95% Median C.I. :	62.32 to 165.10
Total Sales Price :	2,197,526	Wgt. Mean :	91	STD :	46.44	95% Wgt. Mean C.I. :	75.07 to 106.66
Total Adj. Sales Price :	2,197,526	Mean :	102	Avg. Abs. Dev :	34.59	95% Mean C.I. :	68.34 to 134.78
Total Assessed Value :	1,996,812						
Avg. Adj. Sales Price :	219,753	COD :	36.61	MAX Sales Ratio :	166.76		
Avg. Assessed Value :	199,681	PRD :	111.76	MIN Sales Ratio :	33.75		

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>											
10/01/2023 To 12/31/2023	1	166.76	166.76	166.76		100.00	166.76	166.76	N/A	62,000	103,394
01/01/2024 To 03/31/2024	2	117.07	117.07	89.95	41.04	130.15	69.03	165.10	N/A	143,813	129,359
04/01/2024 To 06/30/2024	1	93.67	93.67	93.67		100.00	93.67	93.67	N/A	214,900	201,305
07/01/2024 To 09/30/2024	2	95.63	95.63	95.58	00.33	100.05	95.31	95.94	N/A	520,000	497,026
10/01/2024 To 12/31/2024	1	76.09	76.09	76.09		100.00	76.09	76.09	N/A	126,000	95,870
<u>01/01/2025 To 03/31/2025</u>											
04/01/2025 To 06/30/2025	1	62.32	62.32	62.32		100.00	62.32	62.32	N/A	347,000	216,254
07/01/2025 To 09/30/2025	2	95.70	95.70	106.02	64.73	90.27	33.75	157.64	N/A	60,000	63,610
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	6	95.63	114.30	97.07	29.59	117.75	69.03	166.76	69.03 to 166.76	267,421	259,578
10/01/2024 To 09/30/2025	4	69.21	82.45	74.09	49.73	111.28	33.75	157.64	N/A	148,250	109,836
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	6	94.49	99.19	92.89	20.73	106.78	69.03	165.10	69.03 to 165.10	278,088	258,324
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	94	COV :	45.73	95% Median C.I. :	62.32 to 165.10
Total Sales Price :	2,197,526	Wgt. Mean :	91	STD :	46.44	95% Wgt. Mean C.I. :	75.07 to 106.66
Total Adj. Sales Price :	2,197,526	Mean :	102	Avg. Abs. Dev :	34.59	95% Mean C.I. :	68.34 to 134.78
Total Assessed Value :	1,996,812						
Avg. Adj. Sales Price :	219,753	COD :	36.61	MAX Sales Ratio :	166.76		
Avg. Assessed Value :	199,681	PRD :	111.76	MIN Sales Ratio :	33.75		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	94	COV :	45.73	95% Median C.I. :	62.32 to 165.10
Total Sales Price :	2,197,526	Wgt. Mean :	91	STD :	46.44	95% Wgt. Mean C.I. :	75.07 to 106.66
Total Adj. Sales Price :	2,197,526	Mean :	102	Avg. Abs. Dev :	34.59	95% Mean C.I. :	68.34 to 134.78
Total Assessed Value :	1,996,812						
Avg. Adj. Sales Price :	219,753	COD :	36.61	MAX Sales Ratio :	166.76		
Avg. Assessed Value :	199,681	PRD :	111.76	MIN Sales Ratio :	33.75		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
___Ranges Excl. Low \$___											
Greater Than 4,999	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681
Greater Than 15,000	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681
Greater Than 30,000	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	33.75	33.75	33.75		100.00	33.75	33.75	N/A	50,000	16,875
60,000 TO 99,999	3	165.10	163.17	162.94	01.84	100.14	157.64	166.76	N/A	64,875	105,711
100,000 TO 149,999	1	76.09	76.09	76.09		100.00	76.09	76.09	N/A	126,000	95,870
150,000 TO 249,999	2	81.35	81.35	81.07	15.14	100.35	69.03	93.67	N/A	219,950	178,315
250,000 TO 499,999	2	79.13	79.13	81.30	21.24	97.33	62.32	95.94	N/A	398,500	323,985
500,000 TO 999,999	1	95.31	95.31	95.31		100.00	95.31	95.31	N/A	590,000	562,336
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	10	94.49	101.56	90.87	36.61	111.76	33.75	166.76	62.32 to 165.10	219,753	199,681

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	94	COV :	64.88	95% Median C.I. :	81.15 to 121.71
Total Sales Price :	3,702,193	Wgt. Mean :	92	STD :	85.80	95% Wgt. Mean C.I. :	77.27 to 105.79
Total Adj. Sales Price :	3,702,193	Mean :	132	Avg. Abs. Dev :	58.10	95% Mean C.I. :	100.22 to 164.28
Total Assessed Value :	3,388,612						
Avg. Adj. Sales Price :	123,406	COD :	61.93	MAX Sales Ratio :	367.12		
Avg. Assessed Value :	112,954	PRD :	144.49	MIN Sales Ratio :	32.14		

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>											
10/01/2023 To 12/31/2023	3	217.32	182.47	72.90	40.77	250.30	32.14	297.94	N/A	110,195	80,337
01/01/2024 To 03/31/2024	2	82.68	82.68	82.81	04.41	99.84	79.03	86.33	N/A	145,000	120,068
04/01/2024 To 06/30/2024	6	147.03	169.51	110.86	48.66	152.90	77.36	367.12	77.36 to 367.12	96,917	107,437
07/01/2024 To 09/30/2024	4	82.61	115.59	86.35	50.67	133.86	65.33	231.82	N/A	126,575	109,301
10/01/2024 To 12/31/2024	1	118.69	118.69	118.69		100.00	118.69	118.69	N/A	36,000	42,729
01/01/2025 To 03/31/2025	4	79.40	112.06	89.16	47.38	125.68	70.73	218.69	N/A	185,000	164,941
04/01/2025 To 06/30/2025	7	97.66	105.01	98.42	22.59	106.70	76.30	173.85	76.30 to 173.85	128,472	126,441
07/01/2025 To 09/30/2025	3	92.78	157.79	74.74	105.76	211.12	43.12	337.48	N/A	106,167	79,353
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	15	94.84	146.15	91.49	76.38	159.74	32.14	367.12	79.03 to 217.32	113,892	104,198
10/01/2024 To 09/30/2025	15	92.78	118.36	91.57	47.01	129.26	43.12	337.48	78.14 to 118.69	132,920	121,709
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	13	94.84	135.65	96.53	58.57	140.53	65.33	367.12	79.03 to 183.70	108,754	104,976
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	94	COV :	64.88	95% Median C.I. :	81.15 to 121.71
Total Sales Price :	3,702,193	Wgt. Mean :	92	STD :	85.80	95% Wgt. Mean C.I. :	77.27 to 105.79
Total Adj. Sales Price :	3,702,193	Mean :	132	Avg. Abs. Dev :	58.10	95% Mean C.I. :	100.22 to 164.28
Total Assessed Value :	3,388,612						
Avg. Adj. Sales Price :	123,406	COD :	61.93	MAX Sales Ratio :	367.12		
Avg. Assessed Value :	112,954	PRD :	144.49	MIN Sales Ratio :	32.14		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	30	Median :	94	COV :	64.88	95% Median C.I. :	81.15 to 121.71
Total Sales Price :	3,702,193	Wgt. Mean :	92	STD :	85.80	95% Wgt. Mean C.I. :	77.27 to 105.79
Total Adj. Sales Price :	3,702,193	Mean :	132	Avg. Abs. Dev :	58.10	95% Mean C.I. :	100.22 to 164.28
Total Assessed Value :	3,388,612						
Avg. Adj. Sales Price :	123,406	COD :	61.93	MAX Sales Ratio :	367.12		
Avg. Assessed Value :	112,954	PRD :	144.49	MIN Sales Ratio :	32.14		

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	5	297.94	281.34	273.86	20.17	102.73	172.35	367.12	N/A	22,900	62,715
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954
Greater Than 15,000	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954
Greater Than 30,000	25	84.05	102.43	85.71	37.05	119.51	32.14	218.69	79.03 to 109.83	143,508	123,002
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	5	297.94	281.34	273.86	20.17	102.73	172.35	367.12	N/A	22,900	62,715
30,000 TO 59,999	4	178.78	173.39	172.39	15.17	100.58	118.69	217.32	N/A	38,397	66,190
60,000 TO 99,999	1	218.69	218.69	218.69		100.00	218.69	218.69	N/A	60,000	131,212
100,000 TO 149,999	9	84.05	89.43	89.23	16.29	100.22	65.33	121.71	76.30 to 109.83	123,134	109,876
150,000 TO 249,999	9	82.14	81.22	80.26	14.09	101.20	43.12	112.24	70.73 to 94.84	178,433	143,206
250,000 TO 499,999	2	56.40	56.40	60.81	43.01	92.75	32.14	80.66	N/A	330,000	200,664
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	30	93.81	132.25	91.53	61.93	144.49	32.14	367.12	81.15 to 121.71	123,406	112,954

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

**PAD 2026 R&O Statistics 2026 Values**

**RESIDENTIAL IMPROVED**

Type : Qualified

Number of Sales :	19	Median :	96	COV :	23.88	95% Median C.I. :	82.97 to 113.72
Total Sales Price :	7,931,874	Wgt. Mean :	92	STD :	23.88	95% Wgt. Mean C.I. :	83.84 to 101.04
Total Adj. Sales Price :	7,931,874	Mean :	100	Avg. Abs. Dev :	18.69	95% Mean C.I. :	88.47 to 111.49
Total Assessed Value :	7,332,148						
Avg. Adj. Sales Price :	417,467	COD :	19.55	MAX Sales Ratio :	144.79		
Avg. Assessed Value :	385,903	PRD :	108.16	MIN Sales Ratio :	59.59		

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>											
10/01/2023 To 12/31/2023	2	109.51	109.51	95.03	17.09	115.24	90.80	128.21	N/A	531,000	504,593
01/01/2024 To 03/31/2024	2	96.36	96.36	90.37	18.02	106.63	79.00	113.72	N/A	594,876	537,607
04/01/2024 To 06/30/2024	3	93.13	91.93	93.36	03.06	98.47	87.05	95.61	N/A	412,333	384,942
07/01/2024 To 09/30/2024	1	144.79	144.79	144.79		100.00	144.79	144.79	N/A	153,000	221,527
10/01/2024 To 12/31/2024	1	141.24	141.24	141.24		100.00	141.24	141.24	N/A	159,723	225,586
01/01/2025 To 03/31/2025	2	92.39	92.39	93.67	08.25	98.63	84.77	100.01	N/A	247,750	232,074
04/01/2025 To 06/30/2025	6	78.29	88.46	80.23	24.95	110.26	59.59	133.11	59.59 to 133.11	429,150	344,312
07/01/2025 To 09/30/2025	2	105.31	105.31	105.26	04.56	100.05	100.51	110.11	N/A	530,000	557,897
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	8	94.37	104.04	95.03	17.53	109.48	79.00	144.79	79.00 to 144.79	455,219	432,594
10/01/2024 To 09/30/2025	11	100.01	97.03	90.24	19.85	107.52	59.59	141.24	73.58 to 133.11	390,011	351,945
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	7	95.61	107.79	97.73	21.00	110.29	79.00	144.79	79.00 to 144.79	391,353	382,450
<u>ALL</u>											
10/01/2023 To 09/30/2025	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
6	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903
<u>ALL</u>											
10/01/2023 To 09/30/2025	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	96	COV :	23.88	95% Median C.I. :	82.97 to 113.72
Total Sales Price :	7,931,874	Wgt. Mean :	92	STD :	23.88	95% Wgt. Mean C.I. :	83.84 to 101.04
Total Adj. Sales Price :	7,931,874	Mean :	100	Avg. Abs. Dev :	18.69	95% Mean C.I. :	88.47 to 111.49
Total Assessed Value :	7,332,148						
Avg. Adj. Sales Price :	417,467	COD :	19.55	MAX Sales Ratio :	144.79		
Avg. Assessed Value :	385,903	PRD :	108.16	MIN Sales Ratio :	59.59		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	96	COV :	23.88	95% Median C.I. :	82.97 to 113.72
Total Sales Price :	7,931,874	Wgt. Mean :	92	STD :	23.88	95% Wgt. Mean C.I. :	83.84 to 101.04
Total Adj. Sales Price :	7,931,874	Mean :	100	Avg. Abs. Dev :	18.69	95% Mean C.I. :	88.47 to 111.49
Total Assessed Value :	7,332,148						
Avg. Adj. Sales Price :	417,467	COD :	19.55	MAX Sales Ratio :	144.79		
Avg. Assessed Value :	385,903	PRD :	108.16	MIN Sales Ratio :	59.59		

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											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903
Greater Than 15,000	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903
Greater Than 30,000	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	2	107.63	107.63	105.55	19.12	101.97	87.05	128.21	N/A	133,500	140,912
150,000 TO 249,999	5	133.11	122.36	119.62	14.03	102.29	84.77	144.79	N/A	176,745	211,422
250,000 TO 499,999	5	95.61	88.50	87.60	16.85	101.03	59.59	113.72	N/A	383,830	336,230
500,000 TO 999,999	7	90.80	90.02	88.69	10.73	101.50	73.61	110.11	73.61 to 110.11	694,571	616,009
1,000,000 +											
____ ALL _____											
10/01/2023 To 09/30/2025	19	95.61	99.98	92.44	19.55	108.16	59.59	144.79	82.97 to 113.72	417,467	385,903

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

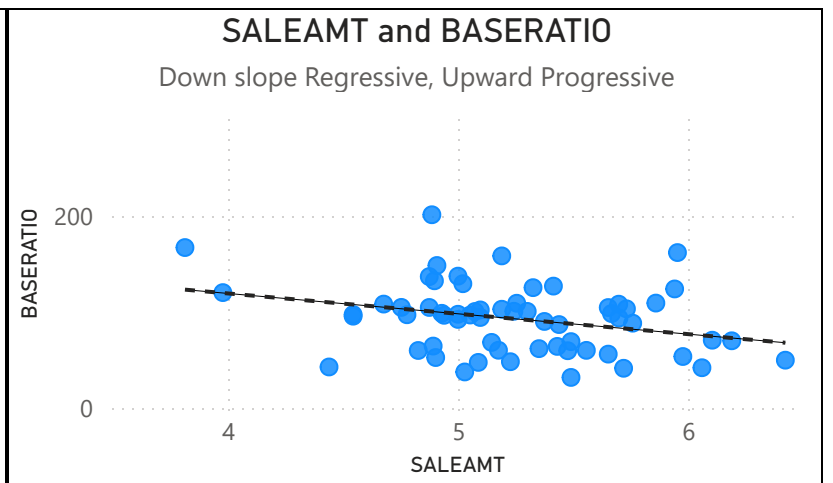
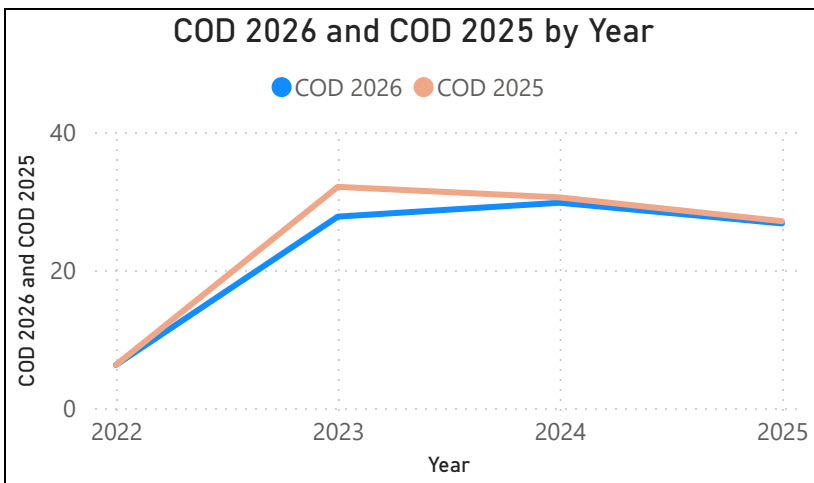
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

# York Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	44	97.10	93.70	3.63%	90.91	87.42	3.99%	80.67	78.92	2.21%
2	8	96.39	96.39	0.00%	99.17	99.17	0.00%	95.46	95.46	0.00%
3	6	97.61	97.61	0.00%	98.44	98.44	0.00%	73.52	73.52	0.00%
4	4	95.78	73.68	30.00%	95.16	84.11	13.14%	90.69	73.09	24.08%
<b>Total</b>	<b>62</b>	<b>96.99</b>	<b>94.28</b>	<b>2.87%</b>	<b>92.98</b>	<b>89.83</b>	<b>3.51%</b>	<b>81.55</b>	<b>79.02</b>	<b>3.21%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	44	27.75	29.17	-4.85%	112.70	110.77	3.99%	31.85	31.85	0.00%	161.90	161.90	0.00%
2	8	28.20	28.20	0.00%	103.89	103.89	0.00%	47.51	47.51	0.00%	201.29	201.29	0.00%
3	6	30.95	30.95	0.00%	133.89	133.89	0.00%	48.21	48.21	0.00%	167.12	167.12	0.00%
4	4	22.85	32.66	-30.05%	104.93	115.09	13.14%	59.65	59.65	0.00%	129.45	129.45	0.00%
<b>Total</b>	<b>62</b>	<b>27.80</b>	<b>29.43</b>	<b>-5.53%</b>	<b>114.01</b>	<b>113.68</b>	<b>3.51%</b>	<b>31.85</b>	<b>31.85</b>	<b>0.00%</b>	<b>201.29</b>	<b>201.29</b>	<b>0.00%</b>



**93 York**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 62  
Total Sales Price : 20,343,888  
Total Adj. Sales Price : 20,343,888  
Total Assessed Value : 16,590,799  
Avg. Adj. Sales Price : 328,127  
Avg. Assessed Value : 267,594

MEDIAN : 97  
WGT. MEAN : 82  
MEAN : 93  
COD : 27.81  
PRD : 114.02

COV : 38.06  
STD : 35.39  
Avg. Abs. Dev : 26.97  
MAX Sales Ratio : 201.29  
MIN Sales Ratio : 31.85

95% Median C.I. : 86.91 to 102.16  
95% Wgt. Mean C.I. : 67.93 to 95.17  
95% Mean C.I. : 84.17 to 101.79

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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-22 To 31-DEC-22	7	98.65	103.58	103.99	06.25	99.61	96.84	129.45	96.84 to 129.45	91,174	94,815	
01-JAN-23 To 31-MAR-23	5	93.70	84.64	80.55	15.57	105.08	41.38	104.65	N/A	367,600	296,119	
01-APR-23 To 30-JUN-23	4	100.69	97.14	96.36	15.80	100.81	61.83	125.36	N/A	203,000	195,609	
01-JUL-23 To 30-SEP-23	7	70.61	85.73	71.07	40.24	120.63	47.51	132.50	47.51 to 132.50	433,071	307,804	
01-OCT-23 To 31-DEC-23	4	117.12	111.03	110.66	34.98	100.33	42.75	167.12	N/A	36,000	39,838	
01-JAN-24 To 31-MAR-24	7	102.87	97.19	90.68	25.78	107.18	37.55	148.44	37.55 to 148.44	503,286	456,359	
01-APR-24 To 30-JUN-24	5	68.34	93.81	71.06	64.52	132.02	41.94	201.29	N/A	452,200	321,356	
01-JUL-24 To 30-SEP-24	5	95.64	114.03	147.74	34.74	77.18	59.91	161.90	N/A	256,430	378,853	
01-OCT-24 To 31-DEC-24	8	100.28	100.49	93.65	15.23	107.30	60.04	137.35	60.04 to 137.35	242,313	226,920	
01-JAN-25 To 31-MAR-25	3	108.13	82.74	80.56	23.55	102.71	31.85	108.24	N/A	285,840	230,274	
01-APR-25 To 30-JUN-25	3	60.15	62.98	63.62	05.25	98.99	59.65	69.14	N/A	253,333	161,168	
01-JUL-25 To 30-SEP-25	4	54.34	55.75	51.10	08.41	109.10	49.81	64.52	N/A	814,500	416,210	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	23	97.65	92.91	80.40	18.65	115.56	41.38	132.50	86.91 to 104.65	274,770	220,929	
01-OCT-23 To 30-SEP-24	21	97.36	103.03	95.07	37.78	108.37	37.55	201.29	68.34 to 136.88	343,340	326,424	
01-OCT-24 To 30-SEP-25	18	79.65	81.34	68.31	31.84	119.07	31.85	137.35	59.65 to 103.33	378,557	258,585	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	20	96.97	92.80	78.57	27.73	118.11	41.38	167.12	64.17 to 104.73	291,275	228,851	
01-JAN-24 To 31-DEC-24	25	98.39	100.94	94.52	29.75	106.79	37.55	201.29	88.35 to 109.29	360,186	340,437	
<u>ALL</u>	62	96.99	92.98	81.55	27.81	114.02	31.85	201.29	86.91 to 102.16	328,127	267,594	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	44	97.10	90.91	80.67	27.75	112.69	31.85	161.90	69.14 to 103.33	412,125	332,449	
2	8	96.39	99.17	95.46	28.20	103.89	47.51	201.29	47.51 to 201.29	82,027	78,301	
3	6	97.61	98.44	73.52	30.95	133.90	48.21	167.12	48.21 to 167.12	70,692	51,975	
4	4	95.78	95.17	90.69	22.85	104.94	59.65	129.45	N/A	282,500	256,190	
<u>ALL</u>	62	96.99	92.98	81.55	27.81	114.02	31.85	201.29	86.91 to 102.16	328,127	267,594	

**93 York  
COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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 Avg. Assessed Value : 267,594

MEDIAN : 97  
 WGT. MEAN : 82  
 MEAN : 93  
 COD : 27.81  
 PRD : 114.02

COV : 38.06  
 STD : 35.39  
 Avg. Abs. Dev : 26.97  
 MAX Sales Ratio : 201.29  
 MIN Sales Ratio : 31.85

95% Median C.I. : 86.91 to 102.16  
 95% Wgt. Mean C.I. : 67.93 to 95.17  
 95% Mean C.I. : 84.17 to 101.79

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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	7	96.84	91.98	80.82	25.87	113.81	41.38	132.50	41.38 to 132.50	356,286	287,950
03	55	97.14	93.11	81.65	28.01	114.04	31.85	201.29	70.61 to 102.16	324,543	265,003
04											
<u>ALL</u>	<u>62</u>	<u>96.99</u>	<u>92.98</u>	<u>81.55</u>	<u>27.81</u>	<u>114.02</u>	<u>31.85</u>	<u>201.29</u>	<u>86.91 to 102.16</u>	<u>328,127</u>	<u>267,594</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	2	143.66	143.66	139.26	16.33	103.16	120.20	167.12	N/A	8,000	11,141
Less Than 30,000	3	120.20	110.02	78.25	34.49	140.60	42.75	167.12	N/A	14,500	11,346
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	62	96.99	92.98	81.55	27.81	114.02	31.85	201.29	86.91 to 102.16	328,127	267,594
Greater Than 14,999	60	96.71	91.29	81.51	27.21	112.00	31.85	201.29	70.61 to 100.74	338,798	276,142
Greater Than 29,999	59	96.84	92.11	81.56	26.67	112.94	31.85	201.29	86.91 to 100.74	344,074	280,623
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	143.66	143.66	139.26	16.33	103.16	120.20	167.12	N/A	8,000	11,141
15,000 TO 29,999	1	42.75	42.75	42.75	00.00	100.00	42.75	42.75	N/A	27,500	11,755
30,000 TO 59,999	4	101.09	101.51	102.41	04.96	99.12	95.64	108.24	N/A	43,560	44,609
60,000 TO 99,999	11	98.65	108.47	108.97	32.54	99.54	52.56	201.29	59.91 to 148.44	76,741	83,624
100,000 TO 149,999	11	96.84	91.27	90.08	21.32	101.32	37.55	137.35	47.51 to 129.45	114,182	102,850
150,000 TO 249,999	10	100.69	95.75	95.22	23.40	100.56	48.21	158.44	60.15 to 125.36	185,850	176,967
250,000 TO 499,999	10	66.66	75.79	76.27	32.13	99.37	31.85	126.97	56.11 to 104.65	345,150	263,235
500,000 TO 999,999	9	103.33	98.19	100.76	24.33	97.45	41.38	161.90	53.63 to 124.01	676,778	681,932
1,000,000 TO 1,999,999	3	70.01	60.85	62.08	13.66	98.02	41.94	70.61	N/A	1,325,000	822,582
2,000,000 TO 4,999,999	1	49.81	49.81	49.81	00.00	100.00	49.81	49.81	N/A	2,650,000	1,319,966
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>62</u>	<u>96.99</u>	<u>92.98</u>	<u>81.55</u>	<u>27.81</u>	<u>114.02</u>	<u>31.85</u>	<u>201.29</u>	<u>86.91 to 102.16</u>	<u>328,127</u>	<u>267,594</u>

**93 York**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

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 Total Adj. Sales Price : 20,343,888  
 Total Assessed Value : 16,590,799  
 Avg. Adj. Sales Price : 328,127  
 Avg. Assessed Value : 267,594

MEDIAN : 97  
 WGT. MEAN : 82  
 MEAN : 93  
 COD : 27.81  
 PRD : 114.02

COV : 38.06  
 STD : 35.39  
 Avg. Abs. Dev : 26.97  
 MAX Sales Ratio : 201.29  
 MIN Sales Ratio : 31.85

95% Median C.I. : 86.91 to 102.16  
 95% Wgt. Mean C.I. : 67.93 to 95.17  
 95% Mean C.I. : 84.17 to 101.79

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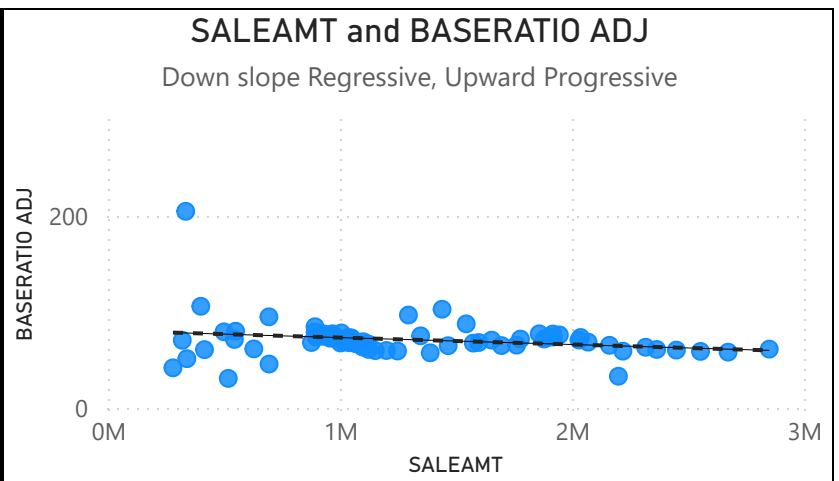
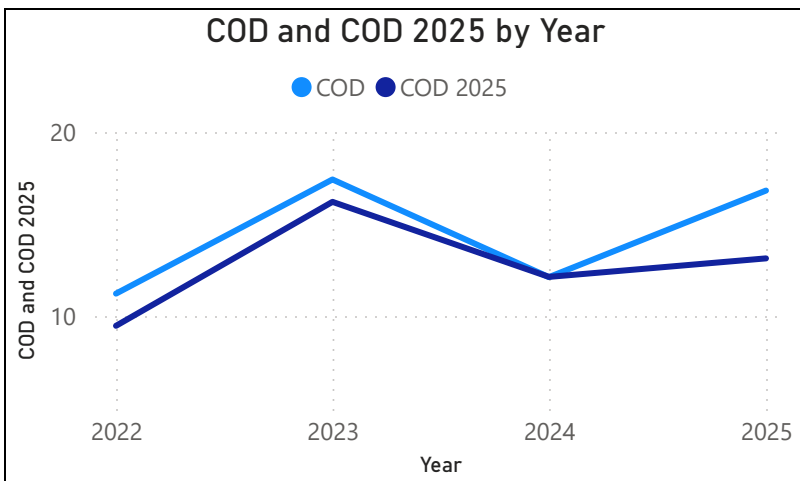
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	2	97.01	97.01	89.49	27.83	108.40	70.01	124.01	N/A	1,212,500	1,085,104
303	2	149.63	149.63	159.45	08.21	93.84	137.35	161.90	N/A	500,000	797,238
311	1	104.65	104.65	104.65	00.00	100.00	104.65	104.65	N/A	450,000	470,905
318	1	49.81	49.81	49.81	00.00	100.00	49.81	49.81	N/A	2,650,000	1,319,966
319	1	93.70	93.70	93.70	00.00	100.00	93.70	93.70	N/A	501,000	469,415
326	1	42.75	42.75	42.75	00.00	100.00	42.75	42.75	N/A	27,500	11,755
341	1	108.13	108.13	108.13	00.00	100.00	108.13	108.13	N/A	500,000	540,645
344	4	115.10	122.29	122.30	18.82	99.99	100.53	158.44	N/A	138,375	169,232
349	3	70.61	77.84	74.65	26.27	104.27	53.63	109.29	N/A	983,333	734,051
352	7	96.84	91.98	80.82	25.87	113.81	41.38	132.50	41.38 to 132.50	356,286	287,950
353	6	103.76	95.95	66.89	25.17	143.44	41.94	136.88	41.94 to 136.88	364,917	244,107
384	2	62.34	62.34	61.64	03.51	101.14	60.15	64.52	N/A	114,000	70,272
386	3	48.21	59.34	56.89	37.83	104.31	37.55	92.27	N/A	125,333	71,304
406	8	96.50	92.67	68.42	26.27	135.44	31.85	167.12	31.85 to 167.12	108,000	73,899
410	5	98.65	100.41	90.75	19.21	110.64	64.17	148.44	N/A	174,700	158,543
420	1	59.65	59.65	59.65	00.00	100.00	59.65	59.65	N/A	300,000	178,940
426	3	61.83	63.36	63.64	04.54	99.56	59.91	68.34	N/A	144,050	91,674
442	2	97.11	97.11	97.15	00.56	99.96	96.57	97.65	N/A	93,500	90,836
446	1	102.16	102.16	102.16	00.00	100.00	102.16	102.16	N/A	125,000	127,699
472	1	52.56	52.56	52.56	00.00	100.00	52.56	52.56	N/A	80,000	42,046
494	3	104.81	131.00	110.94	36.38	118.08	86.91	201.29	N/A	136,239	151,146
530	2	112.06	112.06	121.38	13.31	92.32	97.14	126.97	N/A	160,000	194,202
552	1	60.04	60.04	60.04	00.00	100.00	60.04	60.04	N/A	361,500	217,039
999	1	108.24	108.24	108.24	00.00	100.00	108.24	108.24	N/A	47,521	51,438
<u>ALL</u>	<u>62</u>	96.99	92.98	81.55	27.81	114.02	31.85	201.29	86.91 to 102.16	328,127	267,594

# York Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	73	70.55	66.24	6.52%	71.26	68.51	4.02%	69.11	66.56	3.84%
<b>Total</b>	<b>73</b>	<b>70.55</b>	<b>66.24</b>	<b>6.52%</b>	<b>71.26</b>	<b>68.51</b>	<b>4.02%</b>	<b>69.11</b>	<b>66.56</b>	<b>3.84%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	73	14.84	13.54	9.55%	103.12	102.94	0.17%
<b>Total</b>	<b>73</b>	<b>14.84</b>	<b>13.54</b>	<b>9.55%</b>	<b>103.12</b>	<b>102.94</b>	<b>0.17%</b>



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

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 73  
 Total Sales Price : 94,826,121  
 Total Adj. Sales Price : 94,826,121  
 Total Assessed Value : 65,533,601  
 Avg. Adj. Sales Price : 1,298,988  
 Avg. Assessed Value : 897,721

MEDIAN : 71  
 WGT. MEAN : 69  
 MEAN : 71  
 COD : 14.84  
 PRD : 103.11

COV : 28.36  
 STD : 20.21  
 Avg. Abs. Dev : 10.47  
 MAX Sales Ratio : 204.88  
 MIN Sales Ratio : 30.84

95% Median C.I. : 67.58 to 73.06  
 95% Wgt. Mean C.I. : 66.13 to 72.09  
 95% Mean C.I. : 66.62 to 75.90

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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-22 To 31-DEC-22	14	68.66	68.34	69.16	11.21	98.81	30.84	87.65	61.35 to 79.34	1,314,984	909,449	
01-JAN-23 To 31-MAR-23	8	75.32	91.82	79.06	29.47	116.14	61.01	204.88	61.01 to 204.88	1,088,303	860,397	
01-APR-23 To 30-JUN-23	8	64.97	65.17	65.80	10.76	99.04	51.39	77.28	51.39 to 77.28	1,421,945	935,657	
01-JUL-23 To 30-SEP-23	2	73.92	73.92	73.94	00.07	99.97	73.87	73.97	N/A	1,408,500	1,041,444	
01-OCT-23 To 31-DEC-23	8	67.20	71.70	70.81	11.26	101.26	60.99	102.88	60.99 to 102.88	1,332,767	943,729	
01-JAN-24 To 31-MAR-24	9	65.48	62.75	63.11	09.04	99.43	45.78	73.64	58.20 to 68.22	1,495,828	944,021	
01-APR-24 To 30-JUN-24	3	75.17	80.33	73.13	20.41	109.85	59.90	105.93	N/A	982,527	718,535	
01-JUL-24 To 30-SEP-24												
01-OCT-24 To 31-DEC-24	8	74.43	73.22	73.99	05.68	98.96	61.59	78.18	61.59 to 78.18	1,073,248	794,054	
01-JAN-25 To 31-MAR-25	5	76.05	75.46	76.00	12.26	99.29	59.38	96.85	N/A	1,288,817	979,502	
01-APR-25 To 30-JUN-25	5	70.76	72.79	70.55	07.22	103.18	63.27	84.67	N/A	1,297,022	915,016	
01-JUL-25 To 30-SEP-25	3	41.85	45.09	47.13	21.67	95.67	33.11	60.32	N/A	1,643,333	774,447	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	32	71.86	73.77	70.65	16.16	104.42	30.84	204.88	67.10 to 73.87	1,290,899	911,988	
01-OCT-23 To 30-SEP-24	20	66.76	68.97	67.23	12.70	102.59	45.78	105.93	60.99 to 71.40	1,353,609	910,081	
01-OCT-24 To 30-SEP-25	21	72.56	69.63	68.63	12.73	101.46	33.11	96.85	63.27 to 77.08	1,259,294	864,208	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	26	72.23	76.05	71.51	17.42	106.35	51.39	204.88	65.03 to 73.97	1,290,812	923,121	
01-JAN-24 To 31-DEC-24	20	68.64	69.58	68.03	12.11	102.28	45.78	105.93	61.59 to 75.17	1,249,801	850,211	
<u>ALL</u>	73	70.55	71.26	69.11	14.84	103.11	30.84	204.88	67.58 to 73.06	1,298,988	897,721	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	73	70.55	71.26	69.11	14.84	103.11	30.84	204.88	67.58 to 73.06	1,298,988	897,721	
<u>ALL</u>	73	70.55	71.26	69.11	14.84	103.11	30.84	204.88	67.58 to 73.06	1,298,988	897,721	

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

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 73  
 Total Sales Price : 94,826,121  
 Total Adj. Sales Price : 94,826,121  
 Total Assessed Value : 65,533,601  
 Avg. Adj. Sales Price : 1,298,988  
 Avg. Assessed Value : 897,721

MEDIAN : 71  
 WGT. MEAN : 69  
 MEAN : 71  
 COD : 14.84  
 PRD : 103.11

COV : 28.36  
 STD : 20.21  
 Avg. Abs. Dev : 10.47  
 MAX Sales Ratio : 204.88  
 MIN Sales Ratio : 30.84

95% Median C.I. : 67.58 to 73.06  
 95% Wgt. Mean C.I. : 66.13 to 72.09  
 95% Mean C.I. : 66.62 to 75.90

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	47	71.40	71.32	70.18	09.17	101.62	57.47	102.88	67.58 to 73.48	1,339,691	940,141
1	47	71.40	71.32	70.18	09.17	101.62	57.47	102.88	67.58 to 73.48	1,339,691	940,141
<b>Dry</b>											
County	1	70.55	70.55	70.55	00.00	100.00	70.55	70.55	N/A	320,250	225,944
1	1	70.55	70.55	70.55	00.00	100.00	70.55	70.55	N/A	320,250	225,944
<b>ALL</b>	<b>73</b>	<b>70.55</b>	<b>71.26</b>	<b>69.11</b>	<b>14.84</b>	<b>103.11</b>	<b>30.84</b>	<b>204.88</b>	<b>67.58 to 73.06</b>	<b>1,298,988</b>	<b>897,721</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	62	71.08	70.81	69.23	10.05	102.28	33.11	102.88	67.72 to 73.29	1,415,818	980,112
1	62	71.08	70.81	69.23	10.05	102.28	33.11	102.88	67.72 to 73.29	1,415,818	980,112
<b>Dry</b>											
County	1	70.55	70.55	70.55	00.00	100.00	70.55	70.55	N/A	320,250	225,944
1	1	70.55	70.55	70.55	00.00	100.00	70.55	70.55	N/A	320,250	225,944
<b>Grass</b>											
County	1	41.85	41.85	41.85	00.00	100.00	41.85	41.85	N/A	280,000	117,172
1	1	41.85	41.85	41.85	00.00	100.00	41.85	41.85	N/A	280,000	117,172
<b>ALL</b>	<b>73</b>	<b>70.55</b>	<b>71.26</b>	<b>69.11</b>	<b>14.84</b>	<b>103.11</b>	<b>30.84</b>	<b>204.88</b>	<b>67.58 to 73.06</b>	<b>1,298,988</b>	<b>897,721</b>

## York County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	9,898	9,900	9,100	9,100	n/a	8,694	8,400	8,400	<b>9,583</b>
Butler	1	9,396	8,695	8,144	7,865	7,154	6,849	6,351	6,231	<b>8,380</b>
Clay	1	8,345	8,345	8,220	8,220	n/a	7,915	7,735	7,735	<b>8,230</b>
Fillmore	1	8,610	8,380	8,270	8,155	6,200	7,590	7,365	7,310	<b>8,203</b>
Hamilton	1	8,488	8,490	8,367	8,399	2,200	8,085	7,875	7,875	<b>8,411</b>
Polk	1	8,784	7,868	7,442	6,982	6,393	6,355	6,124	5,414	<b>8,086</b>
Saline	3	8,930	8,759	8,759	8,670	8,275	7,225	7,223	6,882	<b>8,574</b>
Seward	1	9,858	9,860	9,196	9,199	8,375	8,373	7,375	6,088	<b>9,122</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	5,900	5,892	5,400	5,400	5,295	n/a	5,300	5,300	<b>5,658</b>
Butler	1	8,500	7,700	7,400	7,200	6,800	6,500	6,200	5,900	<b>7,168</b>
Clay	1	4,275	4,275	3,905	3,905	3,670	3,670	3,545	3,545	<b>4,038</b>
Fillmore	1	4,935	4,820	4,530	4,572	4,420	4,190	4,190	4,080	<b>4,597</b>
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	<b>5,149</b>
Polk	1	6,281	5,951	4,576	4,565	4,114	3,982	3,839	3,861	<b>5,544</b>
Saline	3	3,675	3,674	3,375	3,335	3,252	3,229	3,226	3,089	<b>3,415</b>
Seward	1	6,600	6,600	6,500	6,500	6,150	6,150	6,150	4,700	<b>6,358</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	1,790	1,754	1,789	1,800	n/a	n/a	n/a	1,400	<b>1,780</b>
Butler	1	3,345	3,314	3,256	3,270	2,698	3,128	n/a	3,025	<b>3,307</b>
Clay	1	1,695	1,695	1,695	1,695	n/a	n/a	n/a	1,580	<b>1,687</b>
Fillmore	1	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	<b>1,883</b>
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	<b>1,697</b>
Polk	1	2,484	2,261	2,253	2,246	2,240	n/a	1,823	1,811	<b>2,362</b>
Saline	3	1,993	1,995	1,975	1,480	1,846	1,280	1,255	1,304	<b>1,982</b>
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	<b>2,910</b>

County	Mkt Area	CRP	TIMBER	WASTE
York	1	800	n/a	600
Butler	1	3,825	1,899	748
Clay	1	1,260	n/a	n/a
Fillmore	1	1,846	n/a	478
Hamilton	1	n/a	n/a	900
Polk	1	2,310	1,150	300
Saline	3	1,982	516	100
Seward	1	3,022	1,000	350

Source: 2026 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 : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	51	Median :	45	COV :	19.12	95% Median C.I. :	42.64 to 46.92
Total Sales Price :	71,177,734	Wgt. Mean :	44	STD :	08.50	95% Wgt. Mean C.I. :	36.37 to 51.58
Total Adj. Sales Price :	71,177,734	Mean :	44	Avg.Abs.Dev :	05.60	95% Mean C.I. :	42.12 to 46.78
Total Assessed Value :	31,302,472						
Avg. Adj. Sales Price :	1,395,642	COD :	12.58	MAX Sales Ratio :	69.16		
Avg. Assessed Value :	613,774	PRD :	101.07	MIN Sales Ratio :	20.13		

Printed : 03/19/2026

**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>											
10/01/2022 To 12/31/2022	10	44.70	42.50	43.48	10.54	97.75	20.13	51.79	39.68 to 47.61	1,296,328	563,589
01/01/2023 To 03/31/2023	4	47.21	46.15	46.00	06.25	100.33	39.82	50.36	N/A	1,186,906	545,948
04/01/2023 To 06/30/2023	8	42.41	42.54	42.96	10.78	99.02	33.54	50.45	33.54 to 50.45	1,421,945	610,809
07/01/2023 To 09/30/2023	2	48.26	48.26	48.27	00.08	99.98	48.22	48.29	N/A	1,408,500	679,839
10/01/2023 To 12/31/2023	5	44.21	48.49	48.76	13.55	99.45	41.49	67.49	N/A	1,249,127	609,112
01/01/2024 To 03/31/2024	8	40.89	40.52	40.97	10.08	98.90	29.89	48.07	29.89 to 48.07	1,573,169	644,477
04/01/2024 To 06/30/2024	2	59.12	59.12	53.67	16.98	110.15	49.08	69.16	N/A	873,790	468,985
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	3	47.48	48.20	48.59	01.66	99.20	47.37	49.74	N/A	1,292,527	628,026
01/01/2025 To 03/31/2025	4	47.39	49.19	49.65	16.12	99.07	38.76	63.22	N/A	1,375,124	682,685
04/01/2025 To 06/30/2025	3	46.05	44.51	43.75	03.54	101.74	41.30	46.19	N/A	1,555,878	680,756
07/01/2025 To 09/30/2025	2	30.50	30.50	30.97	29.15	98.48	21.61	39.38	N/A	2,325,000	720,113
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	24	44.87	43.60	44.09	10.25	98.89	20.13	51.79	40.79 to 47.84	1,329,311	586,076
10/01/2023 To 09/30/2024	15	43.63	45.65	44.41	14.71	102.79	29.89	69.16	39.04 to 48.07	1,371,904	609,289
10/01/2024 To 09/30/2025	12	46.12	44.66	43.31	13.18	103.12	21.61	63.22	39.38 to 49.74	1,557,976	674,776
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	19	46.57	45.47	45.56	10.44	99.80	33.54	67.49	41.49 to 48.22	1,325,569	603,973
01/01/2024 To 12/31/2024	13	44.11	45.15	43.81	13.76	103.06	29.89	69.16	38.67 to 49.08	1,400,808	613,681
<u>ALL</u>											
10/01/2022 To 09/30/2025	51	44.53	44.45	43.98	12.58	101.07	20.13	69.16	42.64 to 46.92	1,395,642	613,774

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	51	Median :	45	COV :	19.12	95% Median C.I. :	42.64 to 46.92
Total Sales Price :	71,177,734	Wgt. Mean :	44	STD :	08.50	95% Wgt. Mean C.I. :	36.37 to 51.58
Total Adj. Sales Price :	71,177,734	Mean :	44	Avg.Abs.Dev :	05.60	95% Mean C.I. :	42.12 to 46.78
Total Assessed Value :	31,302,472						
Avg. Adj. Sales Price :	1,395,642	COD :	12.58	MAX Sales Ratio :	69.16		
Avg. Assessed Value :	613,774	PRD :	101.07	MIN Sales Ratio :	20.13		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	51	44.53	44.45	43.98	12.58	101.07	20.13	69.16	42.64 to 46.92	1,395,642	613,774
<u>ALL</u>											
10/01/2022 To 09/30/2025	51	44.53	44.45	43.98	12.58	101.07	20.13	69.16	42.64 to 46.92	1,395,642	613,774

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	18	43.13	44.84	44.51	15.02	100.74	29.89	69.16	39.38 to 48.29	1,431,768	637,279
930012	11	46.05	44.59	43.82	05.91	101.76	37.52	48.22	38.48 to 48.07	1,308,596	573,412
930083											
930096	22	45.20	44.07	43.61	13.72	101.05	20.13	67.49	40.79 to 47.84	1,409,607	614,724
<u>ALL</u>											
10/01/2022 To 09/30/2025	51	44.53	44.45	43.98	12.58	101.07	20.13	69.16	42.64 to 46.92	1,395,642	613,774

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	51	Median :	45	COV :	19.12	95% Median C.I. :	42.64 to 46.92
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Total Adj. Sales Price :	71,177,734	Mean :	44	Avg.Abs.Dev :	05.60	95% Mean C.I. :	42.12 to 46.78
Total Assessed Value :	31,302,472						
Avg. Adj. Sales Price :	1,395,642	COD :	12.58	MAX Sales Ratio :	69.16		
Avg. Assessed Value :	613,774	PRD :	101.07	MIN Sales Ratio :	20.13		

Printed : 03/19/2026

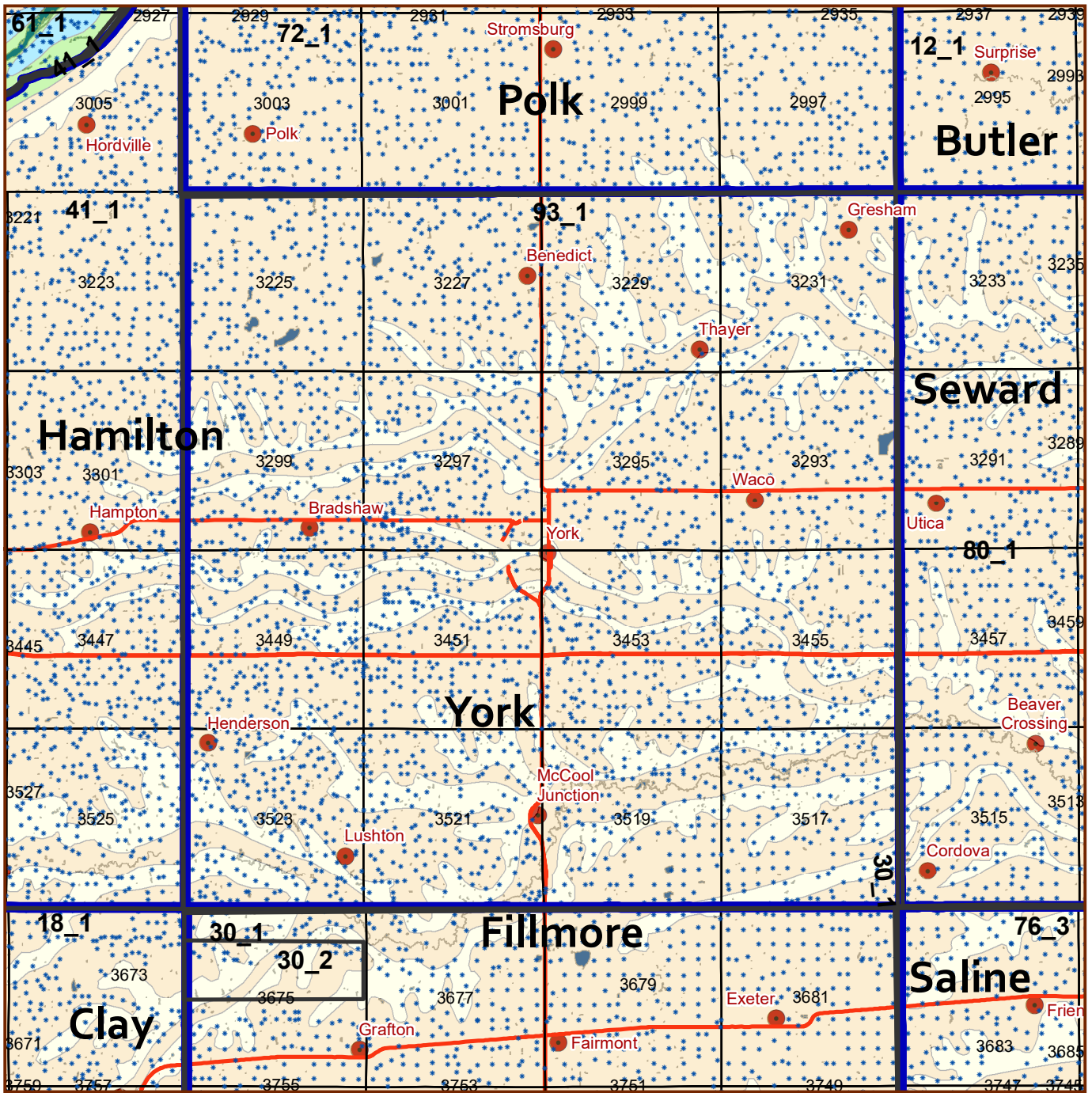
**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	35	44.88	46.15	45.62	09.25	101.16	37.52	67.49	43.63 to 47.69	1,395,602	636,608
1	35	44.88	46.15	45.62	09.25	101.16	37.52	67.49	43.63 to 47.69	1,395,602	636,608
<u>Dry</u>											
County	1	46.05	46.05	46.05		100.00	46.05	46.05	N/A	320,250	147,488
1	1	46.05	46.05	46.05		100.00	46.05	46.05	N/A	320,250	147,488
<u>ALL</u>											
10/01/2022 To 09/30/2025	51	44.53	44.45	43.98	12.58	101.07	20.13	69.16	42.64 to 46.92	1,395,642	613,774

**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	44	44.87	45.23	44.41	10.05	101.85	21.61	67.49	42.74 to 47.61	1,506,113	668,843
1	44	44.87	45.23	44.41	10.05	101.85	21.61	67.49	42.74 to 47.61	1,506,113	668,843
<u>Dry</u>											
County	1	46.05	46.05	46.05		100.00	46.05	46.05	N/A	320,250	147,488
1	1	46.05	46.05	46.05		100.00	46.05	46.05	N/A	320,250	147,488
<u>ALL</u>											
10/01/2022 To 09/30/2025	51	44.53	44.45	43.98	12.58	101.07	20.13	69.16	42.64 to 46.92	1,395,642	613,774

# YORK COUNTY



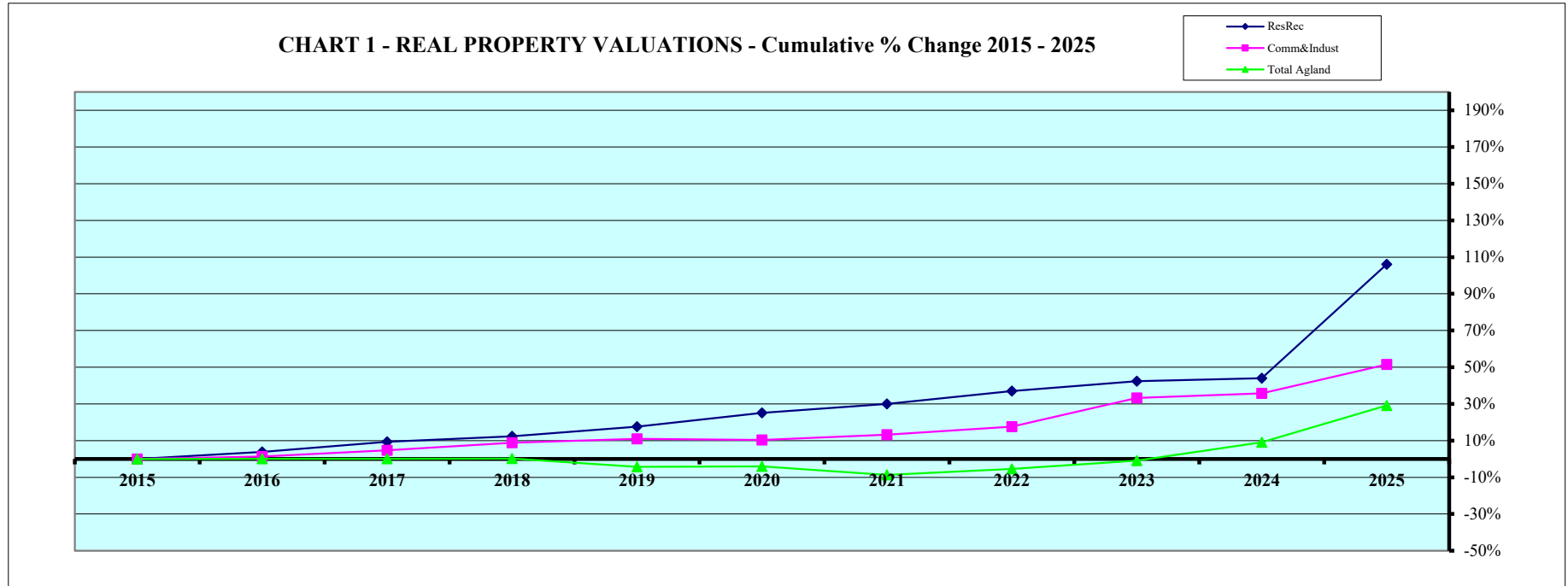
**Legend**

- 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 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	496,918,275	-	-	-	273,349,080	-	-	-	2,200,495,616	-	-	-
2016	516,026,022	19,107,747	3.85%	3.85%	276,846,621	3,497,541	1.28%	1.28%	2,203,188,182	2,692,566	0.12%	0.12%
2017	543,669,507	27,643,485	5.36%	9.41%	286,262,957	9,416,336	3.40%	4.72%	2,203,269,928	81,746	0.00%	0.13%
2018	558,040,692	14,371,185	2.64%	12.30%	297,521,013	11,258,056	3.93%	8.84%	2,205,105,134	1,835,206	0.08%	0.21%
2019	584,263,220	26,222,528	4.70%	17.58%	303,183,907	5,662,894	1.90%	10.91%	2,106,120,616	-98,984,518	-4.49%	-4.29%
2020	621,833,552	37,570,332	6.43%	25.14%	301,565,407	-1,618,500	-0.53%	10.32%	2,111,106,364	4,985,748	0.24%	-4.06%
2021	645,730,971	23,897,419	3.84%	29.95%	309,501,706	7,936,299	2.63%	13.23%	2,008,959,888	-102,146,476	-4.84%	-8.70%
2022	680,894,214	35,163,243	5.45%	37.02%	321,435,065	11,933,359	3.86%	17.59%	2,082,136,868	73,176,980	3.64%	-5.38%
2023	707,619,265	26,725,051	3.92%	42.40%	364,208,037	42,772,972	13.31%	33.24%	2,181,248,445	99,111,577	4.76%	-0.87%
2024	715,766,466	8,147,201	1.15%	44.04%	371,033,109	6,825,072	1.87%	35.74%	2,401,748,369	220,499,924	10.11%	9.15%
2025	1,024,138,772	308,372,306	43.08%	106.10%	414,071,584	43,038,475	11.60%	51.48%	2,842,258,632	440,510,263	18.34%	29.16%

Rate Annual %chg: Residential & Recreational **7.50%** Commercial & Industrial **4.24%** Agricultural Land **2.59%**

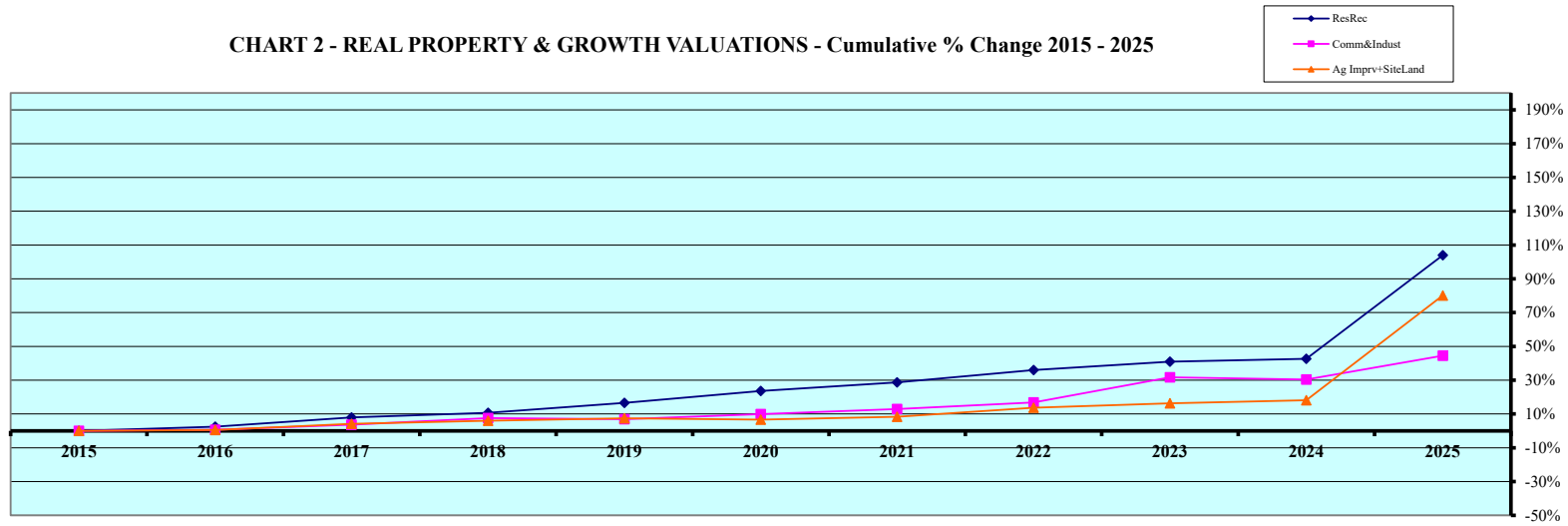
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**CHART 1**

(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.

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2015	496,918,275	5,001,842	1.01%	491,916,433	--	--	273,349,080	5,040,204	1.84%	268,308,876	--	--	
2016	516,026,022	6,482,888	1.26%	509,543,134	2.54%	2.54%	276,846,621	1,677,301	0.61%	275,169,320	0.67%	0.67%	
2017	543,669,507	7,380,612	1.36%	536,288,895	3.93%	7.92%	286,262,957	2,987,594	1.04%	283,275,363	2.32%	3.63%	
2018	558,040,692	8,166,752	1.46%	549,873,940	1.14%	10.66%	297,521,013	3,609,051	1.21%	293,911,962	2.67%	7.52%	
2019	584,263,220	5,134,494	0.88%	579,128,726	3.78%	16.54%	303,183,907	10,778,633	3.56%	292,405,274	-1.72%	6.97%	
2020	621,833,552	7,590,350	1.22%	614,243,202	5.13%	23.61%	301,565,407	1,052,875	0.35%	300,512,532	-0.88%	9.94%	
2021	645,730,971	6,132,361	0.95%	639,598,610	2.86%	28.71%	309,501,706	853,850	0.28%	308,647,856	2.35%	12.91%	
2022	680,894,214	4,949,723	0.73%	675,944,491	4.68%	36.03%	321,435,065	2,083,138	0.65%	319,351,927	3.18%	16.83%	
2023	707,619,265	6,833,979	0.97%	700,785,286	2.92%	41.03%	364,208,037	4,282,146	1.18%	359,925,891	11.97%	31.67%	
2024	715,766,466	6,848,525	0.96%	708,917,941	0.18%	42.66%	371,033,109	14,725,803	3.97%	356,307,306	-2.17%	30.35%	
2025	1,024,138,772	10,731,529	1.05%	1,013,407,243	41.58%	103.94%	414,071,584	19,062,968	4.60%	395,008,616	6.46%	44.51%	
Rate Ann%chg	7.50%	Resid & Recreat w/o growth				6.87%		4.24%	C & I w/o growth				2.49%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	70,352,875	57,348,661	127,701,536	3,526,181	2.76%	124,175,355	--	--
2016	72,183,109	60,046,546	132,229,655	3,806,214	2.88%	128,423,441	0.57%	0.57%
2017	75,207,064	63,455,918	138,662,982	5,565,129	4.01%	133,097,853	0.66%	4.23%
2018	74,893,043	64,610,971	139,504,014	4,180,335	3.00%	135,323,679	-2.41%	5.97%
2019	71,311,985	67,801,089	139,113,074	1,929,972	1.39%	137,183,102	-1.66%	7.42%
2020	70,125,766	67,566,895	137,692,661	1,541,884	1.12%	136,150,777	-2.13%	6.62%
2021	71,554,482	73,166,272	144,720,754	6,380,587	4.41%	138,340,167	0.47%	8.33%
2022	73,627,623	76,493,739	150,121,362	4,886,333	3.25%	145,235,029	0.36%	13.73%
2023	74,876,148	78,891,862	153,768,010	5,270,645	3.43%	148,497,365	-1.08%	16.28%
2024	75,352,422	79,543,896	154,896,318	3,942,619	2.55%	150,953,699	-1.83%	18.21%
2025	115,565,570	120,328,450	235,894,020	5,858,567	2.48%	230,035,453	48.51%	80.14%
Rate Ann%chg	5.09%	7.69%	6.33%	Ag Imprv+Site w/o growth			4.14%	

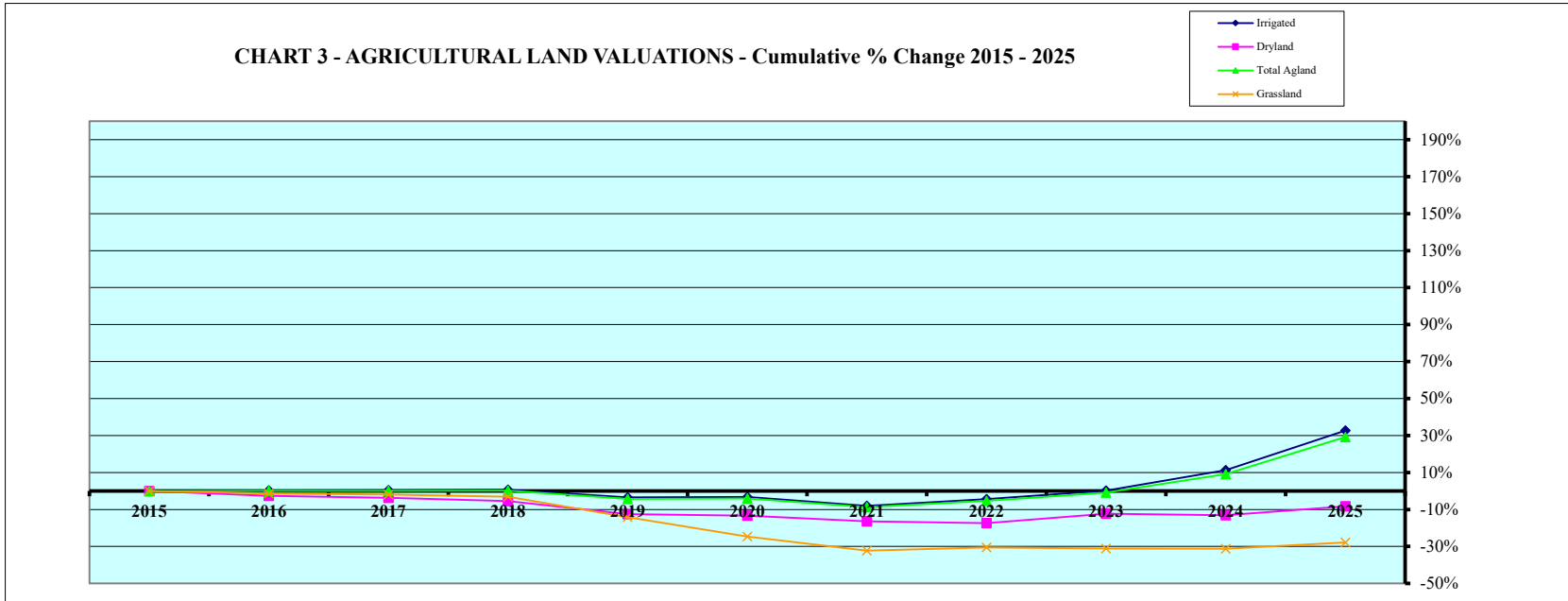
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

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CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	2,013,630,082	-	-	-	150,613,533	-	-	-	34,402,271	-	-	-
2016	2,020,661,236	7,031,154	0.35%	0.35%	146,665,473	-3,948,060	-2.62%	-2.62%	33,948,276	-453,995	-1.32%	-1.32%
2017	2,022,571,501	1,910,265	0.09%	0.44%	144,990,757	-1,674,716	-1.14%	-3.73%	33,755,560	-192,716	-0.57%	-1.88%
2018	2,027,445,143	4,873,642	0.24%	0.69%	142,466,836	-2,523,921	-1.74%	-5.41%	33,317,873	-437,687	-1.30%	-3.15%
2019	1,942,944,733	-84,500,410	-4.17%	-3.51%	131,758,865	-10,707,971	-7.52%	-12.52%	29,526,465	-3,791,408	-11.38%	-14.17%
2020	1,947,569,959	4,625,226	0.24%	-3.28%	130,484,617	-1,274,248	-0.97%	-13.36%	25,920,615	-3,605,850	-12.21%	-24.65%
2021	1,851,530,899	-96,039,060	-4.93%	-8.05%	125,808,281	-4,676,336	-3.58%	-16.47%	23,299,124	-2,621,491	-10.11%	-32.27%
2022	1,925,618,976	74,088,077	4.00%	-4.37%	124,418,499	-1,389,782	-1.10%	-17.39%	23,900,470	601,346	2.58%	-30.53%
2023	2,017,308,342	91,689,366	4.76%	0.18%	132,145,216	7,726,717	6.21%	-12.26%	23,680,112	-220,358	-0.92%	-31.17%
2024	2,239,193,787	221,885,445	11.00%	11.20%	130,791,825	-1,353,391	-1.02%	-13.16%	23,666,878	-13,234	-0.06%	-31.21%
2025	2,671,286,584	432,092,797	19.30%	32.66%	138,145,666	7,353,841	5.62%	-8.28%	24,809,935	1,143,057	4.83%	-27.88%

Rate Ann.%chg: Irrigated **2.87%** Dryland **-0.86%** Grassland **-3.22%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	1,650,325	-	-	-	199,405	-	-	-	2,200,495,616	-	-	-
2016	1,715,947	65,622	3.98%	3.98%	197,250	-2,155	-1.08%	-1.08%	2,203,188,182	2,692,566	0.12%	0.12%
2017	1,743,589	27,642	1.61%	5.65%	208,521	11,271	5.71%	4.57%	2,203,269,928	81,746	0.00%	0.13%
2018	1,666,141	-77,448	-4.44%	0.96%	209,141	620	0.30%	4.88%	2,205,105,134	1,835,206	0.08%	0.21%
2019	1,677,697	11,556	0.69%	1.66%	212,856	3,715	1.78%	6.75%	2,106,120,616	-98,984,518	-4.49%	-4.29%
2020	1,617,325	-60,372	-3.60%	-2.00%	5,513,848	5,300,992	2490.41%	2665.15%	2,111,106,364	4,985,748	0.24%	-4.06%
2021	1,563,560	-53,765	-3.32%	-5.26%	6,758,024	1,244,176	22.56%	3289.09%	2,008,959,888	-102,146,476	-4.84%	-8.70%
2022	1,305,164	-258,396	-16.53%	-20.91%	6,893,759	135,735	2.01%	3357.16%	2,082,136,868	73,176,980	3.64%	-5.38%
2023	1,260,206	-44,958	-3.44%	-23.64%	6,854,569	-39,190	-0.57%	3337.51%	2,181,248,445	99,111,577	4.76%	-0.87%
2024	1,262,522	2,316	0.18%	-23.50%	6,833,357	-21,212	-0.31%	3326.87%	2,401,748,369	220,499,924	10.11%	9.15%
2025	1,299,254	36,732	2.91%	-21.27%	6,717,193	-116,164	-1.70%	3268.62%	2,842,258,632	440,510,263	18.34%	29.16%

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Rate Ann.%chg: Total Agric Land **2.59%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(<sup>1</sup>)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	2,015,397,388	286,460	7,036			150,038,738	29,430	5,098			33,210,840	19,904	1,669		
2016	2,020,624,041	287,235	7,035	-0.01%	-0.01%	146,431,365	28,714	5,100	0.03%	0.03%	33,921,383	20,315	1,670	0.07%	0.07%
2017	2,022,501,453	287,514	7,034	0.00%	-0.02%	145,018,718	28,432	5,100	0.02%	0.05%	33,796,664	20,245	1,669	-0.02%	0.05%
2018	2,027,228,463	288,211	7,034	-0.01%	-0.02%	142,656,105	27,966	5,101	0.01%	0.06%	33,458,742	20,041	1,670	0.01%	0.06%
2019	1,943,389,598	289,079	6,723	-4.42%	-4.45%	131,544,333	27,408	4,800	-5.91%	-5.86%	29,496,557	19,583	1,506	-9.78%	-9.73%
2020	1,947,721,759	289,062	6,738	0.23%	-4.23%	130,482,979	27,189	4,799	-0.01%	-5.87%	25,918,354	17,109	1,515	0.58%	-9.21%
2021	1,852,014,178	289,618	6,395	-5.10%	-9.11%	125,803,760	27,097	4,643	-3.26%	-8.93%	23,289,684	15,352	1,517	0.14%	-9.08%
2022	1,924,742,484	290,028	6,636	3.78%	-5.67%	124,410,135	26,518	4,692	1.05%	-7.97%	23,979,588	14,917	1,607	5.96%	-3.66%
2023	2,016,162,093	290,284	6,945	4.66%	-1.28%	132,171,372	26,076	5,069	8.04%	-0.58%	23,681,680	14,730	1,608	0.01%	-3.65%
2024	2,239,761,242	290,825	7,701	10.88%	9.46%	130,436,604	25,406	5,134	1.29%	0.70%	23,669,535	14,724	1,608	0.00%	-3.66%
2025	2,672,006,979	291,017	9,182	19.22%	30.50%	138,482,390	25,387	5,455	6.25%	7.00%	24,593,475	14,636	1,680	4.53%	0.71%

Rate Annual %chg Average Value/Acre: 2.86% -0.80% -2.96%

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
2015	1,651,093	2,754	600			1,126,036	962	1,170			2,201,424,095	339,510	6,484		
2016	1,715,941	2,862	600	0.00%	0.00%	197,250	395	500	-57.27%	-57.27%	2,202,889,980	339,521	6,488	0.06%	0.06%
2017	1,729,471	2,885	600	0.00%	0.00%	195,245	390	500	0.00%	-57.27%	2,203,241,551	339,467	6,490	0.03%	0.10%
2018	1,730,617	2,886	600	0.00%	0.00%	208,721	391	533	6.68%	-54.41%	2,205,282,648	339,495	6,496	0.08%	0.18%
2019	1,679,647	2,802	600	0.00%	0.00%	212,856	400	533	-0.13%	-54.47%	2,106,322,991	339,271	6,208	-4.42%	-4.25%
2020	1,617,427	2,698	600	0.00%	0.00%	5,490,288	3,241	1,694	217.98%	44.77%	2,111,230,807	339,299	6,222	0.22%	-4.04%
2021	1,563,548	2,604	600	0.15%	0.14%	6,749,714	4,766	1,416	-16.39%	21.04%	2,009,420,884	339,436	5,920	-4.86%	-8.70%
2022	1,307,996	2,178	600	0.01%	0.16%	6,893,759	4,858	1,419	0.21%	21.29%	2,081,333,962	338,499	6,149	3.87%	-5.17%
2023	1,260,206	2,099	601	0.00%	0.16%	6,851,379	4,815	1,423	0.26%	21.61%	2,180,126,730	338,003	6,450	4.90%	-0.53%
2024	1,261,358	2,101	601	0.00%	0.16%	6,833,787	4,812	1,420	-0.19%	21.38%	2,401,962,526	337,868	7,109	10.22%	9.64%
2025	1,262,480	2,102	601	0.00%	0.16%	6,765,139	4,766	1,419	-0.06%	21.31%	2,843,110,463	337,908	8,414	18.35%	29.76%

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YORK

Rate Annual %chg Average Value/Acre: 2.59%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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	<b>YORK</b>	255,646,114	36,988,059	63,270,456	1,021,402,856	319,023,595	95,047,989	2,735,916	2,842,258,632	115,565,570	120,328,450	0	4,872,267,637
cnty sectorvalue % of total value:		5.25%	0.76%	1.30%	20.96%	6.55%	1.95%	0.06%	58.34%	2.37%	2.47%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
203	<b>BENEDICT</b>	852,663	254,977	180,193	11,680,105	0	0	3,687,405	0	0	0	0	16,655,343
1.44%	%sector of county sector	0.33%	0.69%	0.28%	1.14%			134.78%					0.34%
	%sector of municipality	5.12%	1.53%	1.08%	70.13%			22.14%					100.00%
273	<b>BRADSHAW</b>	13,620,413	716,433	1,734,528	9,572,476	0	0	6,599,733	0	0	0	0	32,243,583
1.93%	%sector of county sector	5.33%	1.94%	2.74%	0.94%			241.23%					0.66%
	%sector of municipality	42.24%	2.22%	5.38%	29.69%			20.47%					100.00%
219	<b>GRESHAM</b>	141,994	173,477	3,325	8,290,278	0	0	2,964,954	0	0	0	0	11,574,028
1.55%	%sector of county sector	0.06%	0.47%	0.01%	0.81%			108.37%					0.24%
	%sector of municipality	1.23%	1.50%	0.03%	71.63%			25.62%					100.00%
1,080	<b>HENDERSON</b>	2,525,855	445,383	30,171	80,291,231	0	0	11,329,356	0	0	0	0	94,621,996
7.65%	%sector of county sector	0.99%	1.20%	0.05%	7.86%			414.10%					1.94%
	%sector of municipality	2.67%	0.47%	0.03%	84.85%			11.97%					100.00%
28	<b>LUSHTON</b>	20,396	10,058	316	1,863,502	0	0	3,770,702	0	577,581	0	0	6,242,555
0.20%	%sector of county sector	0.01%	0.03%	0.00%	0.18%			137.82%		0.50%			0.13%
	%sector of municipality	0.33%	0.16%	0.01%	29.85%			60.40%		9.25%			100.00%
453	<b>MCCOOL JUNCTION</b>	18,653,298	171,821	3,935	28,631,081	0	0	7,022,136	0	0	0	0	54,482,271
3.21%	%sector of county sector	7.30%	0.46%	0.01%	2.80%			256.66%					1.12%
	%sector of municipality	34.24%	0.32%	0.01%	52.55%			12.89%					100.00%
44	<b>THAYER</b>	474,002	13,492	423	2,194,067	0	0	1,384,245	0	458,843	102,619	0	4,627,691
0.31%	%sector of county sector	0.19%	0.04%	0.00%	0.21%			50.60%		0.40%	0.09%		0.09%
	%sector of municipality	10.24%	0.29%	0.01%	47.41%			29.91%		9.92%	2.22%		100.00%
296	<b>WACO</b>	2,107,773	536,580	1,161,387	21,199,068	0	0	2,559,935	1,046,164	0	0	0	28,610,907
2.10%	%sector of county sector	0.82%	1.45%	1.84%	2.08%			93.57%	0.04%				0.59%
	%sector of municipality	7.37%	1.88%	4.06%	74.09%			8.95%	3.66%				100.00%
8,071	<b>YORK</b>	42,496,045	14,583,052	6,257,134	545,085,863	0	0	257,758,635	15,268,775	57,833	0	0	881,507,337
57.14%	%sector of county sector	16.62%	39.43%	9.89%	53.37%			9421.29%	0.54%	0.05%			18.09%
	%sector of municipality	4.82%	1.65%	0.71%	61.84%			29.24%	1.73%	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												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
10,668	<b>Total Municipalities</b>	80,892,440	16,905,274	9,371,412	708,807,677	0	0	297,077,212	16,314,939	1,094,257	102,619	0	1,130,565,720
75.52%	%all municip.sectors of cnty	31.64%	45.70%	14.81%	69.40%			10858.42%	0.57%	0.95%	0.09%		23.20%

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Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 10,126**

**Value : 4,672,000,646**

**Growth 25,388,139**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	362	7,855,538	29	684,746	16	1,776,082	407	10,316,366	
<b>02. Res Improve Land</b>	3,983	81,486,333	270	16,360,408	519	32,429,642	4,772	130,276,383	
<b>03. Res Improvements</b>	4,031	657,165,388	344	97,838,511	532	161,301,011	4,907	916,304,910	
<b>04. Res Total</b>	4,393	746,507,259	373	114,883,665	548	195,506,735	5,314	1,056,897,659	7,356,579
<b>% of Res Total</b>	82.67	70.63	7.02	10.87	10.31	18.50	52.48	22.62	28.98
<b>05. Com UnImp Land</b>	150	7,452,483	15	846,129	2	37,133	167	8,335,745	
<b>06. Com Improve Land</b>	708	35,240,951	37	2,418,312	31	2,701,907	776	40,361,170	
<b>07. Com Improvements</b>	726	258,313,845	41	7,947,517	38	10,564,415	805	276,825,777	
<b>08. Com Total</b>	876	301,007,279	56	11,211,958	40	13,303,455	972	325,522,692	14,339,885
<b>% of Com Total</b>	90.12	92.47	5.76	3.44	4.12	4.09	9.60	6.97	56.48
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	11	1,350,956	4	1,304,825	4	1,641,515	19	4,297,296	
<b>11. Ind Improvements</b>	11	14,964,004	4	31,866,384	4	34,811,383	19	81,641,771	
<b>12. Ind Total</b>	11	16,314,960	4	33,171,209	4	36,452,898	19	85,939,067	458,425
<b>% of Ind Total</b>	57.89	18.98	21.05	38.60	21.05	42.42	0.19	1.84	1.81
<b>13. Rec UnImp Land</b>	0	0	1	4,650	7	181,989	8	186,639	
<b>14. Rec Improve Land</b>	0	0	2	11,753	6	241,107	8	252,860	
<b>15. Rec Improvements</b>	0	0	2	210,322	22	2,250,239	24	2,460,561	
<b>16. Rec Total</b>	0	0	3	226,725	29	2,673,335	32	2,900,060	0
<b>% of Rec Total</b>	0.00	0.00	9.38	7.82	90.63	92.18	0.32	0.06	0.00
<b>Res &amp; Rec Total</b>	4,393	746,507,259	376	115,110,390	577	198,180,070	5,346	1,059,797,719	7,356,579
<b>% of Res &amp; Rec Total</b>	82.17	70.44	7.03	10.86	10.79	18.70	52.79	22.68	28.98
<b>Com &amp; Ind Total</b>	887	317,322,239	60	44,383,167	44	49,756,353	991	411,461,759	14,798,310
<b>% of Com &amp; Ind Total</b>	89.51	77.12	6.05	10.79	4.44	12.09	9.79	8.81	58.29
<b>17. Taxable Total</b>	5,280	1,063,829,498	436	159,493,557	621	247,936,423	6,337	1,471,259,478	22,154,889
<b>% of Taxable Total</b>	83.32	72.31	6.88	10.84	9.80	16.85	62.58	31.49	87.26

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	18	1,193,010	4,256,156	0	0	0
19. Commercial	16	5,124,864	26,096,112	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	18	1,193,010	4,256,156
19. Commercial	0	0	0	16	5,124,864	26,096,112
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				34	6,317,874	30,352,268

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	435	78	86	599

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	3,564,317	414	306,201,632	2,353	1,921,943,533	2,778	2,231,709,482
28. Ag-Improved Land	4	452,606	142	109,696,400	787	662,468,418	933	772,617,424
29. Ag Improvements	4	1,413,138	151	30,161,065	856	164,840,059	1,011	196,414,262

30. Ag Total					3,789	3,200,741,168
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	73	72.88	2,514,360	
33. HomeSite Improvements	1	0.00	571,565	77	0.00	15,722,407	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.16	1,520	21	33.33	309,390	
36. FarmSite Improv Land	3	10.43	103,365	127	324.52	3,266,030	
37. FarmSite Improvements	4	0.00	841,573	146	0.00	14,438,658	
38. FarmSite Total							
39. Road & Ditches	0	15.70	0	0	970.41	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	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	385	386.19	13,323,555	458	459.07	15,837,915	
33. HomeSite Improvements	423	0.00	80,426,092	501	0.00	96,720,064	498,939
34. HomeSite Total				<b>501</b>	<b>459.07</b>	<b>112,557,979</b>	
35. FarmSite UnImp Land	122	141.77	1,281,160	144	175.26	1,592,070	
36. FarmSite Improv Land	723	1,910.27	17,941,950	853	2,245.22	21,311,345	
37. FarmSite Improvements	794	0.00	84,413,967	944	0.00	99,694,198	2,734,311
38. FarmSite Total				<b>1,088</b>	<b>2,420.48</b>	<b>122,597,613</b>	
39. Road & Ditches	0	6,881.63	0	0	7,867.74	0	
40. Other- Non Ag Use	0	1,096.65	878,636	0	1,096.65	878,636	
41. Total Section VI				<b>1,589</b>	<b>11,843.94</b>	<b>236,034,228</b>	<b>3,233,250</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,386.56	2,272,081	12	1,386.56	2,272,081

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	2	110.03	701,224
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	701,224
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	158,949.30	54.65%	1,573,253,362	56.45%	9,897.83
46. 1A	42,469.76	14.60%	420,450,624	15.09%	9,900.00
47. 2A1	19,217.43	6.61%	174,874,087	6.27%	9,099.76
48. 2A	38,824.78	13.35%	353,300,878	12.68%	9,099.88
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5,511.55	1.89%	47,915,822	1.72%	8,693.71
51. 4A1	15,319.60	5.27%	128,684,640	4.62%	8,400.00
52. 4A	10,556.87	3.63%	88,674,838	3.18%	8,399.73
53. Total	290,849.29	100.00%	2,787,154,251	100.00%	9,582.81
<b>Dry</b>					
54. 1D1	8,182.71	32.30%	48,277,989	33.68%	5,900.00
55. 1D	6,521.38	25.74%	38,427,214	26.81%	5,892.50
56. 2D1	817.01	3.22%	4,411,854	3.08%	5,400.00
57. 2D	2,326.68	9.18%	12,564,072	8.77%	5,400.00
58. 3D1	3,850.61	15.20%	20,387,675	14.22%	5,294.66
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,058.10	8.12%	10,907,930	7.61%	5,300.00
61. 4D	1,577.21	6.23%	8,359,213	5.83%	5,300.00
62. Total	25,333.70	100.00%	143,335,947	100.00%	5,657.92
<b>Grass</b>					
63. 1G1	8,033.12	54.42%	14,316,414	54.63%	1,782.17
64. 1G	1,318.09	8.93%	2,311,883	8.82%	1,753.96
65. 2G1	5,152.64	34.91%	9,215,690	35.17%	1,788.54
66. 2G	3.72	0.03%	6,696	0.03%	1,800.00
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	252.67	1.71%	353,738	1.35%	1,400.00
71. Total	14,760.24	100.00%	26,204,421	100.00%	1,775.34
<b>Irrigated Total</b>					
	290,849.29	86.09%	2,787,154,251	94.01%	9,582.81
<b>Dry Total</b>					
	25,333.70	7.50%	143,335,947	4.83%	5,657.92
<b>Grass Total</b>					
	14,760.24	4.37%	26,204,421	0.88%	1,775.34
72. Waste	2,182.86	0.65%	1,310,768	0.04%	600.48
73. Other	4,699.48	1.39%	6,701,553	0.23%	1,426.02
74. Exempt	1,241.39	0.37%	0	0.00%	0.00
75. Market Area Total	337,825.57	100.00%	2,964,706,940	100.00%	8,775.85

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	358.21	3,433,524	40,027.08	386,394,078	250,464.00	2,397,326,649	290,849.29	2,787,154,251
<b>77. Dry Land</b>	63.47	364,360	3,433.22	19,605,803	21,837.01	123,365,784	25,333.70	143,335,947
<b>78. Grass</b>	64.49	112,954	1,730.41	3,089,260	12,965.34	23,002,207	14,760.24	26,204,421
<b>79. Waste</b>	0.30	180	247.35	148,410	1,935.21	1,162,178	2,182.86	1,310,768
<b>80. Other</b>	1.02	1,020	528.72	570,701	4,169.74	6,129,832	4,699.48	6,701,553
<b>81. Exempt</b>	13.48	0	704.34	0	523.57	0	1,241.39	0
<b>82. Total</b>	<b>487.49</b>	<b>3,912,038</b>	<b>45,966.78</b>	<b>409,808,252</b>	<b>291,371.30</b>	<b>2,550,986,650</b>	<b>337,825.57</b>	<b>2,964,706,940</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	290,849.29	86.09%	2,787,154,251	94.01%	9,582.81
<b>Dry Land</b>	25,333.70	7.50%	143,335,947	4.83%	5,657.92
<b>Grass</b>	14,760.24	4.37%	26,204,421	0.88%	1,775.34
<b>Waste</b>	2,182.86	0.65%	1,310,768	0.04%	600.48
<b>Other</b>	4,699.48	1.39%	6,701,553	0.23%	1,426.02
<b>Exempt</b>	1,241.39	0.37%	0	0.00%	0.00
<b>Total</b>	<b>337,825.57</b>	<b>100.00%</b>	<b>2,964,706,940</b>	<b>100.00%</b>	<b>8,775.85</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Benedict City	25	156,381	103	740,662	104	11,596,999	129	12,494,042	304,390
83.2 Bradshaw City	23	319,172	151	1,454,630	156	13,423,390	179	15,197,192	0
83.3 Gresham City	25	159,964	110	660,764	111	10,016,294	136	10,837,022	22,316
83.4 Henderson City	24	683,239	427	11,624,054	427	76,151,555	451	88,458,848	61,386
83.5 Lushton City	21	56,132	23	77,373	27	1,665,085	48	1,798,590	0
83.6 Mccool Jct	23	260,405	188	3,129,219	188	26,482,386	211	29,872,010	122,344
83.7 Rural Benedict	3	90,395	92	5,207,255	93	26,407,666	96	31,705,316	14,541
83.8 Rural Bradshaw	2	28,092	111	6,280,052	112	31,753,985	114	38,062,129	0
83.9 Rural Gresham	1	52,776	45	2,773,696	45	12,081,675	46	14,908,147	132,371
83.10 Rural Henderson	2	115,634	61	3,773,882	61	21,004,979	63	24,894,495	0
83.11 Rural Lakes	10	181,833	34	1,130,325	53	10,901,757	63	12,213,915	0
83.12 Rural Mccool Jct	13	1,539,126	116	7,316,017	118	36,385,981	131	45,241,124	60,020
83.13 Rural Waco	4	123,534	109	7,085,887	113	31,163,123	117	38,372,544	0
83.14 Rural York	2	40,214	63	3,925,246	68	21,002,876	70	24,968,336	373,878
83.15 Thayer City	28	146,886	34	134,586	35	1,867,355	63	2,148,827	0
83.16 Waco City	14	181,373	136	2,056,546	137	17,033,469	151	19,271,388	575,965
83.17 York City	179	5,960,603	2,803	61,024,057	2,837	497,983,356	3,016	564,968,016	5,628,072
83.18 York Suburban	16	407,246	174	12,134,992	246	71,843,540	262	84,385,778	61,296
84 Residential Total	415	10,503,005	4,780	130,529,243	4,931	918,765,471	5,346	1,059,797,719	7,356,579

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	72,186	25	3,606,609	29	3,687,405	0
85.2	Bradshaw City	6	45,335	32	186,045	35	6,763,238	41	6,994,618	0
85.3	Gresham City	7	6,319	29	131,376	29	3,278,281	36	3,415,976	401,667
85.4	Henderson City	21	242,811	73	1,655,577	73	9,721,101	94	11,619,489	235,062
85.5	Lushton City	3	3,441	4	10,110	4	3,757,371	7	3,770,922	0
85.6	Mccool Jct	13	249,075	43	915,670	44	6,982,054	57	8,146,799	1,726,349
85.7	Rural Benedict	1	6,935	3	175,982	4	226,494	5	409,411	0
85.8	Rural Bradshaw	4	124,665	16	1,167,781	16	13,721,310	20	15,013,756	0
85.9	Rural Henderson	2	8,435	15	399,890	15	1,435,069	17	1,843,394	0
85.10	Rural Mccool Jct	2	20,742	5	177,439	6	2,924,280	8	3,122,461	59,546
85.11	Rural Waco	1	29,129	8	1,820,468	9	26,751,378	10	28,600,975	0
85.12	Rural York	0	0	2	132,000	6	243,886	6	375,886	0
85.13	Thayer City	9	6,223	7	69,843	7	1,717,501	16	1,793,567	408,108
85.14	Waco City	4	104,531	16	141,374	17	3,357,390	21	3,603,295	0
85.15	York City	82	6,377,578	495	33,677,617	507	235,162,982	589	275,218,177	10,311,225
85.16	York Suburban	8	1,101,916	23	3,925,108	27	38,818,604	35	43,845,628	1,656,353
86	Commercial Total	167	8,335,745	795	44,658,466	824	358,467,548	991	411,461,759	14,798,310

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	7,967.69	54.22%	14,264,070	54.54%	1,790.24
88. 1G	1,318.09	8.97%	2,311,883	8.84%	1,753.96
89. 2G1	5,152.64	35.06%	9,215,690	35.24%	1,788.54
90. 2G	3.72	0.03%	6,696	0.03%	1,800.00
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	252.67	1.72%	353,738	1.35%	1,400.00
95. Total	14,694.81	100.00%	26,152,077	100.00%	1,779.68
<b>CRP</b>					
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
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	14,694.81	99.56%	26,152,077	99.80%	1,779.68
CRP Total	65.43	0.44%	52,344	0.20%	800.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	14,760.24	100.00%	26,204,421	100.00%	1,775.34

**2026 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

93 York

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,021,402,856	1,056,897,659	35,494,803	3.48%	7,356,579	2.75%
02. Recreational	2,735,916	2,900,060	164,144	6.00%	0	6.00%
03. Ag-Homesite Land, Ag-Res Dwelling	115,565,570	112,557,979	-3,007,591	-2.60%	498,939	-3.03%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,139,704,342</b>	<b>1,172,355,698</b>	<b>32,651,356</b>	<b>2.86%</b>	<b>7,855,518</b>	<b>2.18%</b>
05. Commercial	319,023,595	325,522,692	6,499,097	2.04%	14,339,885	-2.46%
06. Industrial	95,047,989	85,939,067	-9,108,922	-9.58%	458,425	-10.07%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>414,071,584</b>	<b>411,461,759</b>	<b>-2,609,825</b>	<b>-0.63%</b>	<b>14,798,310</b>	<b>-4.20%</b>
08. Ag-Farmsite Land, Outbuildings	119,449,814	122,597,613	3,147,799	2.64%	2,734,311	0.35%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	878,636	878,636	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>120,328,450</b>	<b>123,476,249</b>	<b>3,147,799</b>	<b>2.62%</b>	<b>2,734,311</b>	<b>0.34%</b>
12. Irrigated	2,671,286,584	2,787,154,251	115,867,667	4.34%		
13. Dryland	138,145,666	143,335,947	5,190,281	3.76%		
14. Grassland	24,809,935	26,204,421	1,394,486	5.62%		
15. Wasteland	1,299,254	1,310,768	11,514	0.89%		
16. Other Agland	6,717,193	6,701,553	-15,640	-0.23%		
<b>17. Total Agricultural Land</b>	<b>2,842,258,632</b>	<b>2,964,706,940</b>	<b>122,448,308</b>	<b>4.31%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>4,516,363,008</b>	<b>4,672,000,646</b>	<b>155,637,638</b>	<b>3.45%</b>	<b>25,388,139</b>	<b>2.88%</b>

## 2026 Assessment Survey for York County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$276,722
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$276,722
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$1,750 from general fund excluding Commercial Appraisal work.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$27,616.66
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,700
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$72,000

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes.
2.	<b>If so, is the zoning countywide?</b>
	Yes.

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All.
<b>4.</b>	<b>When was zoning implemented?</b>
	1970's

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Vanguard
<b>2.</b>	<b>GIS Services:</b>
	SAM Co, LLC
<b>3.</b>	<b>Other services:</b>
	Eagleview for Aerial Imagery

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Not typically; with the exception of the appraisal of the specialized industrial parcels, the assessor and the staff do all of the listing and appraisal work. Occasionally, the county will hire an outside appraisal company to revalue the commercial and industrial parcels.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county seeks a person who is competent with the type of property to be appraised and someone who is familiar with the practices and processes unique to mass appraisal.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	There are none at this time.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No; they provide estimates of value, but the Assessor will review and approve all values that the appraiser develops before they are implemented.

## 2026 Residential Assessment Survey for York County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County assessor and staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost and Market approach are used to estimate the market value of residential property.
<b>3.</b>	<b>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?</b>
	The county uses the tables provided in their CAMA system to determine the local market information.
<b>4.</b>	<b>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.</b>
	The county uses the residential depreciation tables in their CAMA system for all residential parcels in the county. Depreciation can be adjusted based on condition of the improvements.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Allocation method was used for all residential parcels. Residential in town are on a tiered square foot method.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Allocation method was used for all residential site values.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	Yes, 1 - Shadow Brooke
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Allocation method.

## 2026 Commercial Assessment Survey for York County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County assessor, staff and contractor.
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Cost and sales comparison are the approaches used to estimate the market value of commercial properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	York County has a variety of unique and single use commercial properties. There is an ethanol plant and some seed corn processing facilities that the county has valued by an independent appraiser who is experienced in those property types. Another unique property mentioned was the golf course.
<b>3.</b>	<b>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?</b>
	The former appraiser developed its own depreciation tables for local market analysis.
<b>4.</b>	<b>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.</b>
	Not exactly, the depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels. Commercial and residential land tends to be more interchangeable in the smaller communities, and the values and trends tend to be similar.

## 2026 Agricultural Assessment Survey for York County

<b>1.</b>	<b>Valuation data collection done by:</b>
	County assessor and staff.
<b>2.</b>	<b>Describe the process used to determine and monitor market areas.</b>
	The county uses market activity and sales trends to determine if there is a need for additional market areas.
<b>3.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Predominant use is used to define agricultural land. York County is predominantly row crop and mostly irrigated. The characteristics used to determine predominant use include; whether the land is actively tilled, and often the presence or absence of fences indicates the use. There is a very limited amount of recreational land in York County, and it is identified mostly by the lack of an agricultural use.
<b>4.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes, the first (home site) acre is the same. In York County, the first acre for home sites on predominantly agricultural parcels and on predominantly residential parcels is valued at \$34,500. The second acre is valued at \$9,500. The additional acres attached to a rural residential and a farm home site are all valued at \$6,000 up to four acres. These values are assigned countywide and there are no locational differences.
<b>5.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	They are all valued the same as dry land crop with the soil classifications.
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	The sales activity is verified and analyzed to help determine agricultural land uses. Since there is no reporting process, no known sales, the county knows of no WRP acres in the county, but the county is working on this.
<b>6a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	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.
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>7a.</b>	<b>How many parcels have a special valuation application on file?</b>
	2
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i>If your county recognizes a special value, please answer the following</i></b>

<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



# 2025 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 2025 Reports and Opinions of the Property Tax Administrator.

With a total area of 572 square miles, York County has 14,354 residents, per the Census Bureau Quick Facts for 2023, a 2% population increase over the 2020 U.S. Census. Reports indicate that 75% of county residents are homeowners and 82% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$146,202 (2024 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 532 employer establishments with total employment of 6,416, for a 1% 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

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

Valuation Group	Description
1	York
2	Henderson
3	McCool Junction
4	Waco
5	Benedict, Bradshaw, Gresham, Lushton, Thayer
6	Rural Residential
7	Lakes

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

Valuation Group	Description
1	York
2	Henderson
3	Benedict, Bradshaw, Gresham, Lushton, McCool Junction, Thayer, Waco
4	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:

- 92% - 100% of actual value for all real property excluding agricultural and horticultural land
- 69% - 75% of actual value for agricultural and horticultural land
- 69% - 75% of special value for agricultural and horticultural land which meets the qualifications for special value under 77-1344
- 44% - 50% of actual value for agricultural and horticultural land for school district bonds after January 1, 2022.

## 2025 Levels of Value

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

Class	Level of Value
Residential	96%
Commercial	98%
Agricultural	72%
School Bond Value Agricultural Land	45%

Per the 2025 York County Abstract of Assessment, the county consists of the following property types:

Class	Parcels	% of total	Valuation	% of Taxable Value
Residential	5,315	52.48%	1,033,139,185	22.75%
Commercial	960	9.48%	321,339,577	7.08%
Industrial	19	0.19%	100,306,466	2.21%
Recreational	33	0.33%	2,791,445	0.06%
Agricultural	3,800	37.52%	3,082,885,796	67.90%
Totals	10,127	100%	4,540,462,469	100.00%

### **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 with 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 127.25 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

*(FY2025-26 budget request may differ from the final budget adopted by the County Board of Commissioners; the adopted budget will be recorded in italics)*

The requested budget for FY2025-26 that has been submitted is as follows:

Assessor General Fund Function 605 Budget: \$281,250

This includes funding for all personnel, operating, supplies and material and capital outlay costs. *This amount was revised to \$276,722 with the adoption of the FY2025-26 budget.*

Reappraisal Sinking Fund 643 Budget: \$264,151

This includes funding for commercial reappraisals and permit work and aerial photography payments.

Data Processing Request: \$44,567

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 software. We have licenses for five work stations in the office and one remote license so we can complete inspection work in the field. SAM, LLC is our GIS/mapping vendor and also does our parcel maintenance. EagleView conducted a flyover of our county in the fall of 2023 to update our aerial photography. We can also utilize the EagleView photography and software for desktop reviews of parcels, including updating measurements of improvements and land uses across the county.

## 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 meeting with fellow central district assessors.

## **Assessor's Duties and Responsibilities**

### Records Maintenance, Mapping and Ownership of Changes

Ownership is updated monthly via real estate transfers Forms 521 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 property therefore reducing paper waste and improving office efficiency.

### 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 1<sup>st</sup>
- Permissive Exemption Applications – make recommendation to the County Board of Equalization by March 1<sup>st</sup> in years divisible by four
- Aircraft Information Report – submitted to the Nebraska Department of Revenue by March 1<sup>st</sup>
- Intent To Tax statements – sent to governmental entities that own property not used for public purpose by March 1<sup>st</sup>
- Abstract of Real Property– submitted to the Nebraska Department of Revenue by March 19<sup>th</sup>
- Homestead Exemption Applications – must mail exemption application to individuals who were granted an exemption the previous year by April 1<sup>st</sup>
- Form 458X – must be filed with Tax Commissioner by May 30<sup>th</sup>
- Change of Valuation Notices – sent to property owners by June 1<sup>st</sup>
- Assessment Rolls Notice – submit to local paper that assessment roll is complete by June 1<sup>st</sup>
- Overvalued, Undervalued and Omitted Property Report – presented to the County Board of Equalization for action by July 25<sup>th</sup>
- TERC Change Orders – must recertify County Abstract of Real Property with the Property Tax Administrator by June 5<sup>th</sup>

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

In addition to the aforementioned reports and notices, our office also sends out notices via postcards to taxpayers about 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 1<sup>st</sup> through May 1<sup>st</sup>. Returns filed after May 1<sup>st</sup> are subject to a 10% penalty, and after June 30<sup>th</sup> 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 1<sup>st</sup> and June 30<sup>th</sup> each year. 505 applications were filed in my office in 2025, up from 477 in 2024. 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, as are non-veterans who have 100% disability.

### 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 1<sup>st</sup>.

### Central 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 1 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 may require a 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. 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:

2026 Inspection Plan

Residential parcels in Henderson (Value Group 2), McCool Junction (Value Group 3), Waco (Value Group 4), the villages of Benedict, Bradshaw, Gresham, Lushton and Thayer (Value Group 5) and York Commercial.

2027 Inspection Plan

Rural residential in 9-1, 9-2, 9-3, 9-4, 10-1, 10-2, 13-3, and 10-4 (townships of West Blue, McFadden, Hays, Henderson, Beaver, Leroy, Baker and Brown, respectfully), and the commercial properties in rural York County and in the towns outside of the City of York. An ag land review will also be conducted using imagery from the update photography taken by the flyover in the fall of 2026.

2028 Inspection Plan

Rural residential in 11-1, 11-2, 11-3, 11-4, 12-1, 12-2, 12-3 and 12-4 (townships of Waco, New York, Lockridge, Bradshaw, Stewart, Thayer, Morton and Arborville, respectfully).

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, including tax payers and property owners, the various governing boards, property appraisers, title companies and realtors. The support received from the York County Board of Commissioners through its annual budget review and apportionment is greatly appreciated.

Respectfully Submitted,



Kurt Bulgrin  
York County Assessor



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March 2, 2026

RE: Special Valuation for York County

The only area in York County that receives special valuation is located within a mile north of the Interstate 80 exit at York. The parcels in this area boarder a commercial hub of York County, and currently have a highest and best use as ag land. The sales in this area are sales that qualify as good sales in the sales analysis, and therefore, the parcels in this area will receive the same valuation as other ag parcels in York County for the 2026 assessment year.

Respectfully Submitted,

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

Kurt Bulgrin  
York County Assessor