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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

YORK COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for York County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in York County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Ann Charlton, York County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the

calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The 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. The Division considers this chart and the analyses of factors impacting the COD 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 PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used 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.

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 professionally accepted mass appraisal methods. 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.

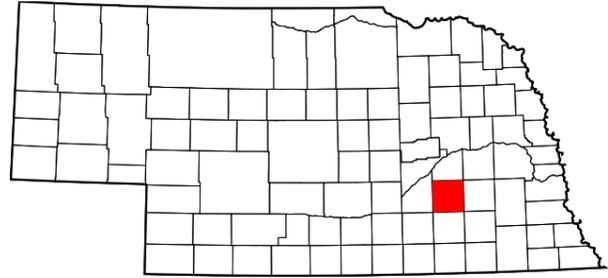
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

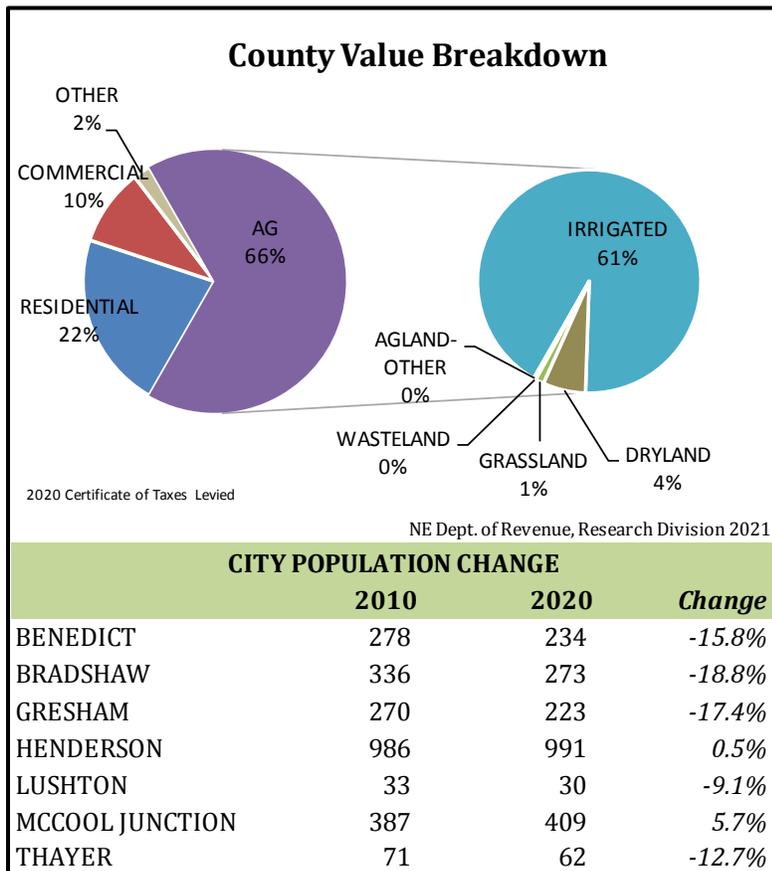
**Further information may be found in Exhibit 94*

County Overview

With a total area of 572 square miles, York County has 13,679 residents, per the Census Bureau Quick Facts for 2019, a nominal population increase over the 2010 U.S. Census. Reports indicate that 71% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$128,143 (2020 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 503 employer establishments with total employment of 6,569, for a 4% increase in employment.



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

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

2021 Residential Correlation for York County

Assessment Action

The York County Assessor reviewed and inspected properties in various assessor locations. Those locations included the small villages, the original city of York, Henderson, Delaware Heights, Waco Village, Gresham Village and McCool Junction. The county assessor has completed a review of the property in the subdivisions of Cedars, Qual Cove, Wessel Sub, Lakeview and Spring Lake. The assessor completed a drive-by review of each subdivision with new photos of the front and back of the parcel. Many characteristics were reviewed including the size of the lots, the access to water and the amenities for each parcel. All pick-up work was completed for new construction as well as other reported updates to properties.

Assessment Practice Review

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

A review of sales verification and qualification indicates that the sales usability rate is comparable to the state average for the residential class of property. All non-qualified sales have documentation as to the reason for disqualification. There is no apparent bias existing in the qualification determination and all arm's length sales were available for the measurement of the residential class of property.

There are eight valuation groups defined in York County which have differing economic influences for the residential class. These influences are defined by the school systems associated with the valuation groups as well as the availability for shopping and employment. There is no apparent bias in the treatment of sold or unsold within the county and all have been valued with the same cost index.

The review of the six-year inspection and review cycle is current. Vacant lot studies are completed when the reappraisal is done for each valuation group.

The residential costing is dated 2018-19 and depreciation tables are dated 2013-2018. The county assessor does not use the depreciation schedule in the Computer-Assisted Mass Appraisal (CAMA) system. Depreciation tables are developed for each valuation group. The York County Assessor has a written valuation methodology.

2021 Residential Correlation for York County

Description of Analysis

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

Valuation Group	Description
1	York
2	Benedict, Bradshaw & Gresham
4	Henderson
5	McCool Junction
6	Waco
7	Villages (Arborville, Lushton, Poston & Thayer)
8	Lakes (Spring Lake Est & Spring Lake View)
9	Rural

There are 352 sales representing all eight valuation groups. All valuation groups with an adequate number of sales are within the acceptable range. All three measures of central tendency are within the acceptable range and support the level of value. The COD is calculating overall at 5%. Further review of Valuation Groups 1, 5 and 8, indicate that the COD is below 5%, which may suggest that the sample is not representative of the population in areas that are not unusually homogeneous. However, analysis of the comparison of the percentage change between the sales file and the abstract of assessment are supportive of the assessment actions, and indicates that value has been distributed to sold and unsold property uniformly.

In comparing the 2021 County Abstract of Assessment for Real Property, Form 45 with the 2020 Certificate of Taxes Levied Report (CTL) the percent change less growth is almost 3%, which is reflective of the sales file

2021 Residential Correlation for York County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	245	99.00	99.54	99.24	04.14	100.30
2	22	96.79	105.11	99.66	12.32	105.47
4	35	99.14	103.48	102.09	05.61	101.36
5	9	98.40	97.18	97.76	04.31	99.41
6	7	96.21	96.30	97.08	07.55	99.20
7	1	70.85	70.85	70.85	00.00	100.00
8	7	97.08	94.73	93.98	04.24	100.80
9	26	96.43	93.63	95.17	06.54	98.38
<u>ALL</u>	352	98.81	99.54	98.82	05.18	100.73

Level of Value

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

2021 Commercial Correlation for York County

Assessment Actions

Minimal assessment changes were completed for the 2021 assessment year. The County Assessor completed all pick-up work for new construction.

Assessment Practice Review

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

A review of the sales verification and qualification indicates that the usability rate is comparable to the state average for the commercial class of property. The review revealed that no apparent bias existed in the qualification determination and arm's length sales were made available for the measurement purposes.

There are five valuation groups all based on the economic characteristics within the county. These define the distinct areas within the county.

The York County Assessor is on schedule with the six-year inspection and review cycle for the commercial class of property with the inspection and review completed in 2018. Vacant lot studies are dated 2018. Cost tables and depreciation tables are dated 2018. The county currently has a valuation methodology on file.

Description of Analysis

Commercial parcels are analyzed utilizing the five valuation groups as described below. The main commercial activity is in Valuation Group 1.

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

The statistical profile of the commercial class of property in York County includes 41 qualified sales. The sales are representing four of the valuation groups with the majority of the sold parcels located in Valuation Group 1. The overall measures of central tendency have two of the three within the acceptable range. The overall COD is within the range. The PRD does not display a

2021 Commercial Correlation for York County

clear pattern of regressivity. The sales with high sale prices and low assessed values are impacting the PRD and weighted mean by 4 and 5 points respectively. The remainder of the valuation groups have insufficiently small samples.

Review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows less than a 1% increase in the valuation of the commercial class, which is expected based on the assessment actions of the county.

Equalization and Quality of Assessment

The valuation group substratum indicates that Valuation Group 1 is within the acceptable range with sufficient sales. Review of the assessment practices of the county assessor and evaluation of the general movement of assessed values relative to the market indicate that the values are uniform for the commercial class of property. The York County Assessor complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	32	97.31	94.19	84.61	13.58	111.32
2	3	95.87	89.31	74.67	14.82	119.61
3	5	100.24	98.09	99.53	07.39	98.55
5	1	106.16	106.16	106.16	00.00	100.00
<u> ALL </u>	41	97.51	94.60	84.62	12.94	111.79

Level of Value

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

2021 Agricultural Correlation for York County

Assessment Actions

The York County Assessor has reviewed the agricultural statistics and has determined that adjustments will be made to reduce the valuation for the 2021 assessment. As a result of the review, the irrigated land decreased over all approximately 5%, the dryland decreased approximately 4%. The County Assessor completed the pick-up work for the agricultural class timely.

Assessment Practice Review

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

A review of sales verification and qualification indicates that sales usability is comparable to the state average for the agricultural property class. All non-qualified sales have documentation as to the reason for disqualification. Based on the analysis it is determined there is no apparent bias in the qualification determinations.

The county assessor has determined that there is one agricultural market area and currently there is no evidence that would indicate the need for any additional market areas. The county does not recognize a special value influence. Agricultural intensive use areas in the county are now identified with the classification code of INTU.

Land use is reviewed every year using the most current aerial imagery. The County also uses certification from Farm Services Agency (FSA) maps, information from NRD, physical inspections and questionnaires. The home site acres are valued at \$24,500 and the building sites are valued at \$7,000 an acre. Agricultural homes and rural residential sites are valued with the same appraisal process. Agricultural outbuildings are valued using the Vanguard Computer Assisted Mass Appraisal (CAMA) system and costing tables.

Description of Analysis

The agricultural statistical sample consists of 54 qualified agricultural sales. The county assessor has determined that one market area is sufficient in York County. Two of the three measures of central tendency are within the acceptable range with the mean slightly above. The overall spread in the measures of central tendency is four percentage points and supportive of a level of value in the acceptable range. When the Majority Land Use is reviewed, the measures of central tendency are all within the range for the irrigated sales. The MLU for the grass land is below the range but there are only three sales. A comparison of the York County values with adjoining counties shows that all values are comparable and therefore equalized.

York County is equalized with the surrounding counties that have similar markets.

2021 Agricultural Correlation for York County

Equalization and Quality of Assessment

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

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. The quality of assessment of agricultural land 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	40	72.18	73.98	72.16	09.21	102.52
2	40	72.18	73.98	72.16	09.21	102.52
<u> Dry </u>						
County	3	62.10	62.49	63.18	05.65	98.91
2	3	62.10	62.49	63.18	05.65	98.91
<u> ALL </u>	54	72.22	75.59	72.75	12.46	103.90

Level of Value

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

2021 Opinions of the Property Tax Administrator for York County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

***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, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for York County

Residential Real Property - Current

Number of Sales	352	Median	98.81
Total Sales Price	\$55,998,844	Mean	99.54
Total Adj. Sales Price	\$55,998,844	Wgt. Mean	98.82
Total Assessed Value	\$55,337,894	Average Assessed Value of the Base	\$121,307
Avg. Adj. Sales Price	\$159,088	Avg. Assessed Value	\$157,210

Confidence Interval - Current

95% Median C.I	98.46 to 99.13
95% Wgt. Mean C.I	97.92 to 99.72
95% Mean C.I	98.29 to 100.79
% of Value of the Class of all Real Property Value in the County	20.81
% of Records Sold in the Study Period	6.61
% of Value Sold in the Study Period	8.57

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	383	99	99.40
2019	405	99	98.67
2018	398	99	99.11
2017	406	100	99.80

2021 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	41	Median	97.51
Total Sales Price	\$13,856,430	Mean	94.60
Total Adj. Sales Price	\$13,856,430	Wgt. Mean	84.62
Total Assessed Value	\$11,725,802	Average Assessed Value of the Base	\$308,614
Avg. Adj. Sales Price	\$337,962	Avg. Assessed Value	\$285,995

Confidence Interval - Current

95% Median C.I	94.96 to 100.24
95% Wgt. Mean C.I	76.79 to 92.46
95% Mean C.I	89.05 to 100.15
% of Value of the Class of all Real Property Value in the County	9.80
% of Records Sold in the Study Period	4.16
% of Value Sold in the Study Period	3.85

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	34	98	98.40
2019	48	99	99.34
2018	44	98	98.49
2017	42	96	96.25

93 York
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 352
 Total Sales Price : 55,998,844
 Total Adj. Sales Price : 55,998,844
 Total Assessed Value : 55,337,894
 Avg. Adj. Sales Price : 159,088
 Avg. Assessed Value : 157,210

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 100
 COD : 05.18
 PRD : 100.73

COV : 12.02
 STD : 11.96
 Avg. Abs. Dev : 05.12
 MAX Sales Ratio : 254.27
 MIN Sales Ratio : 65.18

95% Median C.I. : 98.46 to 99.13
 95% Wgt. Mean C.I. : 97.92 to 99.72
 95% Mean C.I. : 98.29 to 100.79

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	52	99.55	103.98	100.30	08.55	103.67	75.15	254.27	98.22 to 101.96	168,475	168,984	
01-JAN-19 To 31-MAR-19	25	99.73	101.44	98.92	05.98	102.55	76.69	125.50	98.42 to 105.66	178,607	176,671	
01-APR-19 To 30-JUN-19	47	99.13	99.16	98.75	02.54	100.42	83.96	110.78	98.76 to 99.62	153,288	151,373	
01-JUL-19 To 30-SEP-19	53	98.65	99.33	98.14	05.84	101.21	65.18	171.62	97.08 to 100.38	155,196	152,304	
01-OCT-19 To 31-DEC-19	40	99.04	98.89	99.16	04.22	99.73	86.83	115.35	97.75 to 100.00	156,446	155,125	
01-JAN-20 To 31-MAR-20	32	98.60	99.22	98.35	05.21	100.88	72.96	135.00	96.75 to 99.74	121,117	119,115	
01-APR-20 To 30-JUN-20	55	98.67	98.69	99.86	05.03	98.83	70.85	125.19	96.58 to 99.62	170,194	169,954	
01-JUL-20 To 30-SEP-20	48	97.78	96.09	96.62	03.48	99.45	80.61	101.54	96.53 to 98.95	163,517	157,983	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	177	99.13	100.95	99.07	05.82	101.90	65.18	254.27	98.75 to 99.58	161,897	160,399	
01-OCT-19 To 30-SEP-20	175	98.37	98.12	98.55	04.49	99.56	70.85	135.00	97.77 to 98.98	156,246	153,985	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	165	99.10	99.49	98.68	04.55	100.82	65.18	171.62	98.65 to 99.53	158,503	156,415	
<u>ALL</u>	352	98.81	99.54	98.82	05.18	100.73	65.18	254.27	98.46 to 99.13	159,088	157,210	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	245	99.00	99.54	99.24	04.14	100.30	80.61	145.45	98.62 to 99.40	162,331	161,093	
2	22	96.79	105.11	99.66	12.32	105.47	81.53	254.27	94.31 to 100.39	60,390	60,187	
4	35	99.14	103.48	102.09	05.61	101.36	95.76	171.62	98.76 to 99.80	143,374	146,366	
5	9	98.40	97.18	97.76	04.31	99.41	86.83	104.79	87.96 to 101.84	128,339	125,462	
6	7	96.21	96.30	97.08	07.55	99.20	72.96	113.96	72.96 to 113.96	136,607	132,622	
7	1	70.85	70.85	70.85	00.00	100.00	70.85	70.85	N/A	8,000	5,668	
8	7	97.08	94.73	93.98	04.24	100.80	76.69	100.87	76.69 to 100.87	319,071	299,857	
9	26	96.43	93.63	95.17	06.54	98.38	65.18	111.07	93.29 to 98.84	212,629	202,350	
<u>ALL</u>	352	98.81	99.54	98.82	05.18	100.73	65.18	254.27	98.46 to 99.13	159,088	157,210	

**93 York
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 352
 Total Sales Price : 55,998,844
 Total Adj. Sales Price : 55,998,844
 Total Assessed Value : 55,337,894
 Avg. Adj. Sales Price : 159,088
 Avg. Assessed Value : 157,210

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 100
 COD : 05.18
 PRD : 100.73

COV : 12.02
 STD : 11.96
 Avg. Abs. Dev : 05.12
 MAX Sales Ratio : 254.27
 MIN Sales Ratio : 65.18

95% Median C.I. : 98.46 to 99.13
 95% Wgt. Mean C.I. : 97.92 to 99.72
 95% Mean C.I. : 98.29 to 100.79

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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
01	351	98.80	99.54	98.82	05.19	100.73	65.18	254.27	98.45 to 99.13	159,497	157,614
06	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	15,345	15,345
07											
<u>ALL</u>	<u>352</u>	<u>98.81</u>	<u>99.54</u>	<u>98.82</u>	<u>05.18</u>	<u>100.73</u>	<u>65.18</u>	<u>254.27</u>	<u>98.46 to 99.13</u>	<u>159,088</u>	<u>157,210</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	4	100.85	131.70	131.77	46.39	99.95	70.85	254.27	N/A	10,446	13,765
Less Than 30,000	10	101.35	116.09	112.04	26.92	103.61	70.85	254.27	81.53 to 145.45	16,563	18,557
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	352	98.81	99.54	98.82	05.18	100.73	65.18	254.27	98.46 to 99.13	159,088	157,210
Greater Than 14,999	348	98.79	99.17	98.80	04.70	100.37	65.18	171.62	98.45 to 99.13	160,796	158,859
Greater Than 29,999	342	98.77	99.06	98.78	04.52	100.28	65.18	171.62	98.43 to 99.12	163,255	161,264
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	100.85	131.70	131.77	46.39	99.95	70.85	254.27	N/A	10,446	13,765
15,000 TO 29,999	6	102.56	105.69	105.38	13.91	100.29	81.53	145.45	81.53 to 145.45	20,641	21,751
30,000 TO 59,999	40	98.88	100.91	100.38	05.52	100.53	89.66	134.08	96.66 to 101.49	46,833	47,012
60,000 TO 99,999	50	99.60	102.53	102.19	06.38	100.33	86.64	171.62	99.02 to 101.80	80,305	82,061
100,000 TO 149,999	94	97.77	96.79	96.75	04.94	100.04	65.18	125.50	97.02 to 98.76	124,117	120,083
150,000 TO 249,999	101	98.95	98.85	99.03	03.42	99.82	79.14	125.19	98.39 to 99.28	186,045	184,246
250,000 TO 499,999	53	98.80	98.84	98.92	03.23	99.92	76.69	118.94	97.79 to 99.57	327,316	323,769
500,000 TO 999,999	4	98.85	98.66	98.74	01.99	99.92	95.61	101.33	N/A	534,850	528,101
1,000,000 +											
<u>ALL</u>	<u>352</u>	<u>98.81</u>	<u>99.54</u>	<u>98.82</u>	<u>05.18</u>	<u>100.73</u>	<u>65.18</u>	<u>254.27</u>	<u>98.46 to 99.13</u>	<u>159,088</u>	<u>157,210</u>

93 York
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 41
Total Sales Price : 13,856,430
Total Adj. Sales Price : 13,856,430
Total Assessed Value : 11,725,802
Avg. Adj. Sales Price : 337,962
Avg. Assessed Value : 285,995

MEDIAN : 98
WGT. MEAN : 85
MEAN : 95
COD : 12.94
PRD : 111.79

COV : 19.15
STD : 18.12
Avg. Abs. Dev : 12.62
MAX Sales Ratio : 135.29
MIN Sales Ratio : 51.08

95% Median C.I. : 94.96 to 100.24
95% Wgt. Mean C.I. : 76.79 to 92.46
95% Mean C.I. : 89.05 to 100.15

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	2	84.45	84.45	72.98	15.43	115.72	71.42	97.48	N/A	1,636,462	1,194,248
01-JAN-18 To 31-MAR-18	6	102.31	99.95	89.04	09.36	112.25	75.16	113.33	75.16 to 113.33	416,655	371,006
01-APR-18 To 30-JUN-18	3	97.13	96.80	96.00	00.64	100.83	95.70	97.56	N/A	477,631	458,536
01-JUL-18 To 30-SEP-18	2	97.55	97.55	97.17	01.44	100.39	96.15	98.95	N/A	126,000	122,436
01-OCT-18 To 31-DEC-18	1	98.42	98.42	98.42	00.00	100.00	98.42	98.42	N/A	60,000	59,053
01-JAN-19 To 31-MAR-19	4	96.72	93.88	98.17	07.59	95.63	78.12	103.97	N/A	137,500	134,982
01-APR-19 To 30-JUN-19	6	90.65	94.82	83.43	21.39	113.65	60.94	135.29	60.94 to 135.29	436,837	364,466
01-JUL-19 To 30-SEP-19	4	99.60	93.54	82.10	14.32	113.93	61.86	113.10	N/A	227,729	186,975
01-OCT-19 To 31-DEC-19	1	100.53	100.53	100.53	00.00	100.00	100.53	100.53	N/A	38,000	38,202
01-JAN-20 To 31-MAR-20	6	101.12	100.45	91.28	13.72	110.05	64.71	132.53	64.71 to 132.53	146,250	133,499
01-APR-20 To 30-JUN-20	2	75.66	75.66	52.56	32.49	143.95	51.08	100.24	N/A	20,623	10,840
01-JUL-20 To 30-SEP-20	4	85.67	88.24	84.33	14.89	104.64	65.83	115.77	N/A	325,000	274,062
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	13	97.51	96.47	83.60	07.14	115.39	71.42	113.33	95.70 to 106.16	573,673	479,616
01-OCT-18 To 30-SEP-19	15	96.71	94.47	85.31	14.75	110.74	60.94	135.29	78.12 to 103.97	276,129	235,578
01-OCT-19 To 30-SEP-20	13	99.15	92.88	86.72	16.35	107.10	51.08	132.53	65.83 to 107.35	173,596	150,548
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	12	97.99	98.64	92.01	05.54	107.21	75.16	113.33	96.15 to 106.16	353,735	325,464
01-JAN-19 To 31-DEC-19	15	96.71	94.61	85.26	14.89	110.97	60.94	135.29	78.12 to 103.97	274,662	234,188
<u>ALL</u>	41	97.51	94.60	84.62	12.94	111.79	51.08	135.29	94.96 to 100.24	337,962	285,995

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	32	97.31	94.19	84.61	13.58	111.32	51.08	135.29	89.29 to 99.15	409,334	346,339
2	3	95.87	89.31	74.67	14.82	119.61	64.71	107.35	N/A	162,500	121,343
3	5	100.24	98.09	99.53	07.39	98.55	78.12	113.10	N/A	24,049	23,937
5	1	106.16	106.16	106.16	00.00	100.00	106.16	106.16	N/A	150,000	159,237
<u>ALL</u>	41	97.51	94.60	84.62	12.94	111.79	51.08	135.29	94.96 to 100.24	337,962	285,995

93 York
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 41
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MEDIAN : 98
 WGT. MEAN : 85
 MEAN : 95
 COD : 12.94
 PRD : 111.79

COV : 19.15
 STD : 18.12
 Avg. Abs. Dev : 12.62
 MAX Sales Ratio : 135.29
 MIN Sales Ratio : 51.08

95% Median C.I. : 94.96 to 100.24
 95% Wgt. Mean C.I. : 76.79 to 92.46
 95% Mean C.I. : 89.05 to 100.15

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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	5	98.48	101.54	102.90	04.56	98.68	94.96	113.33	N/A	165,000	169,783
03	36	97.31	93.64	83.47	14.05	112.18	51.08	135.29	89.29 to 100.24	361,984	302,136
04											
<u>ALL</u>	<u>41</u>	<u>97.51</u>	<u>94.60</u>	<u>84.62</u>	<u>12.94</u>	<u>111.79</u>	<u>51.08</u>	<u>135.29</u>	<u>94.96 to 100.24</u>	<u>337,962</u>	<u>285,995</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	100.24	100.24	100.24	00.00	100.00	100.24	100.24	N/A	1,246	1,249
Less Than 15,000	1	100.24	100.24	100.24	00.00	100.00	100.24	100.24	N/A	1,246	1,249
Less Than 30,000	3	98.46	92.27	87.02	07.49	106.03	78.12	100.24	N/A	14,749	12,834
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	40	97.50	94.46	84.62	13.20	111.63	51.08	135.29	94.96 to 99.15	346,380	293,114
Greater Than 14,999	40	97.50	94.46	84.62	13.20	111.63	51.08	135.29	94.96 to 99.15	346,380	293,114
Greater Than 29,999	38	97.50	94.78	84.62	13.34	112.01	51.08	135.29	94.96 to 100.53	363,479	307,561
<u>Incremental Ranges</u>											
0 TO 4,999	1	100.24	100.24	100.24	00.00	100.00	100.24	100.24	N/A	1,246	1,249
5,000 TO 14,999											
15,000 TO 29,999	2	88.29	88.29	86.64	11.52	101.90	78.12	98.46	N/A	21,500	18,627
30,000 TO 59,999	5	107.35	97.57	98.69	14.39	98.87	51.08	115.77	N/A	43,200	42,633
60,000 TO 99,999	6	97.97	95.84	96.29	03.06	99.53	85.12	99.15	85.12 to 99.15	76,583	73,743
100,000 TO 149,999	7	102.49	105.55	105.77	09.39	99.79	92.00	132.53	92.00 to 132.53	121,429	128,432
150,000 TO 249,999	9	97.48	98.95	98.16	13.98	100.80	65.83	135.29	76.06 to 113.33	181,222	177,887
250,000 TO 499,999	4	80.71	80.44	77.97	21.26	103.17	61.86	98.48	N/A	339,479	264,684
500,000 TO 999,999	2	85.02	85.02	80.77	28.32	105.26	60.94	109.09	N/A	680,000	549,212
1,000,000 +	5	86.22	83.56	80.31	08.91	104.05	71.42	95.70	N/A	1,587,554	1,274,902
<u>ALL</u>	<u>41</u>	<u>97.51</u>	<u>94.60</u>	<u>84.62</u>	<u>12.94</u>	<u>111.79</u>	<u>51.08</u>	<u>135.29</u>	<u>94.96 to 100.24</u>	<u>337,962</u>	<u>285,995</u>

93 York
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 Avg. Assessed Value : 285,995

MEDIAN : 98
 WGT. MEAN : 85
 MEAN : 95
 COD : 12.94
 PRD : 111.79

COV : 19.15
 STD : 18.12
 Avg. Abs. Dev : 12.62
 MAX Sales Ratio : 135.29
 MIN Sales Ratio : 51.08

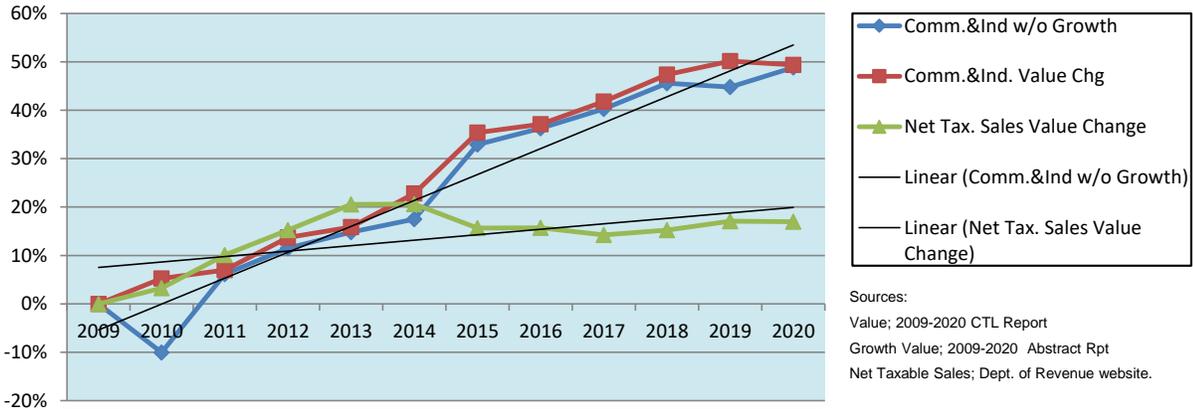
95% Median C.I. : 94.96 to 100.24
 95% Wgt. Mean C.I. : 76.79 to 92.46
 95% Mean C.I. : 89.05 to 100.15

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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
133	1	100.24	100.24	100.24	00.00	100.00	100.24	100.24	N/A	1,246	1,249
318	1	71.42	71.42	71.42	00.00	100.00	71.42	71.42	N/A	3,076,924	2,197,426
326	2	101.61	101.61	100.04	05.65	101.57	95.87	107.35	N/A	68,750	68,781
328	1	100.53	100.53	100.53	00.00	100.00	100.53	100.53	N/A	38,000	38,202
341	1	103.97	103.97	103.97	00.00	100.00	103.97	103.97	N/A	135,000	140,356
344	5	97.48	100.27	91.37	18.02	109.74	61.86	132.53	N/A	228,783	209,031
349	3	76.06	74.41	75.09	11.08	99.09	60.94	86.22	N/A	666,667	500,625
352	7	98.42	98.81	98.78	02.16	100.03	94.96	103.09	94.96 to 103.09	164,286	162,274
353	7	98.95	102.69	95.70	11.50	107.30	85.12	135.29	85.12 to 135.29	412,988	395,228
386	1	65.83	65.83	65.83	00.00	100.00	65.83	65.83	N/A	190,000	125,070
406	5	97.56	85.52	75.28	20.18	113.60	51.08	115.77	N/A	111,600	84,012
410	1	97.13	97.13	97.13	00.00	100.00	97.13	97.13	N/A	175,000	169,978
426	1	113.10	113.10	113.10	00.00	100.00	113.10	113.10	N/A	38,000	42,978
442	2	85.06	85.06	89.69	08.16	94.84	78.12	92.00	N/A	75,000	67,266
446	1	109.09	109.09	109.09	00.00	100.00	109.09	109.09	N/A	560,000	610,888
530	1	106.16	106.16	106.16	00.00	100.00	106.16	106.16	N/A	150,000	159,237
851	1	75.16	75.16	75.16	00.00	100.00	75.16	75.16	N/A	1,461,931	1,098,721
<u>ALL</u>	41	97.51	94.60	84.62	12.94	111.79	51.08	135.29	94.96 to 100.24	337,962	285,995

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 170,170,803	\$ 3,437,186		\$ 166,733,617	--	\$ 183,975,774	--
2009	\$ 201,910,087	\$ 11,694,870	5.79%	\$ 190,215,217	--	\$ 175,954,696	--
2010	\$ 212,549,038	\$ 30,913,945	14.54%	\$ 181,635,093	-10.04%	\$ 181,685,565	3.26%
2011	\$ 216,001,118	\$ 1,718,440	0.80%	\$ 214,282,678	0.82%	\$ 193,699,998	6.61%
2012	\$ 229,635,719	\$ 4,548,523	1.98%	\$ 225,087,196	4.21%	\$ 202,763,647	4.68%
2013	\$ 233,996,438	\$ 2,209,652	0.94%	\$ 231,786,786	0.94%	\$ 212,138,472	4.62%
2014	\$ 247,968,727	\$ 10,705,536	4.32%	\$ 237,263,191	1.40%	\$ 212,238,915	0.05%
2015	\$ 273,349,080	\$ 5,040,204	1.84%	\$ 268,308,876	8.20%	\$ 203,537,669	-4.10%
2016	\$ 276,846,621	\$ 1,677,301	0.61%	\$ 275,169,320	0.67%	\$ 203,592,992	0.03%
2017	\$ 286,262,957	\$ 2,987,594	1.04%	\$ 283,275,363	2.32%	\$ 201,047,974	-1.25%
2018	\$ 297,521,013	\$ 3,609,051	1.21%	\$ 293,911,962	2.67%	\$ 202,770,869	0.86%
2019	\$ 303,183,907	\$ 10,778,633	3.56%	\$ 292,405,274	-1.72%	\$ 205,970,353	1.58%
2020	\$ 301,565,407	\$ 1,052,875	0.35%	\$ 300,512,532	-0.88%	\$ 205,781,301	-0.09%
Ann %chg	4.15%			Average	0.95%	1.59%	1.63%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-10.04%	5.27%	3.26%
2011	6.13%	6.98%	10.09%
2012	11.48%	13.73%	15.24%
2013	14.80%	15.89%	20.56%
2014	17.51%	22.81%	20.62%
2015	32.89%	35.38%	15.68%
2016	36.28%	37.11%	15.71%
2017	40.30%	41.78%	14.26%
2018	45.57%	47.35%	15.24%
2019	44.82%	50.16%	17.06%
2020	48.83%	49.36%	16.95%

County Number	93
County Name	York

93 York

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

AGRICULTURAL LAND

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 54
 Total Sales Price : 46,010,205
 Total Adj. Sales Price : 46,010,205
 Total Assessed Value : 33,472,095
 Avg. Adj. Sales Price : 852,041
 Avg. Assessed Value : 619,854

MEDIAN : 72
 WGT. MEAN : 73
 MEAN : 76
 COD : 12.46
 PRD : 103.90

COV : 16.68
 STD : 12.61
 Avg. Abs. Dev : 09.00
 MAX Sales Ratio : 116.87
 MIN Sales Ratio : 55.02

95% Median C.I. : 70.06 to 76.96
 95% Wgt. Mean C.I. : 69.83 to 75.67
 95% Mean C.I. : 72.23 to 78.95

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	8	73.16	74.01	72.96	09.14	101.44	62.78	85.39	62.78 to 85.39	824,000	601,174
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	92.09	92.09	92.09	00.00	100.00	92.09	92.09	N/A	530,000	488,088
01-OCT-18 To 31-DEC-18	4	71.71	74.68	71.96	10.92	103.78	66.43	88.87	N/A	935,441	673,170
01-JAN-19 To 31-MAR-19	6	71.13	71.73	70.11	06.47	102.31	60.67	79.15	60.67 to 79.15	836,978	586,838
01-APR-19 To 30-JUN-19	3	75.56	76.01	75.50	01.99	100.68	73.98	78.48	N/A	558,667	421,786
01-JUL-19 To 30-SEP-19	3	62.99	79.39	70.30	27.97	112.93	61.17	114.02	N/A	717,912	504,719
01-OCT-19 To 31-DEC-19	8	72.18	75.06	76.06	11.32	98.69	62.10	94.11	62.10 to 94.11	740,665	563,362
01-JAN-20 To 31-MAR-20	15	70.90	77.66	72.63	16.33	106.93	55.02	116.87	68.47 to 89.03	968,112	703,119
01-APR-20 To 30-JUN-20	4	77.21	77.53	78.23	05.09	99.11	72.24	83.47	N/A	708,743	554,454
01-JUL-20 To 30-SEP-20	2	63.58	63.58	63.39	04.42	100.30	60.77	66.38	N/A	1,506,434	954,947
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	9	76.96	76.02	74.38	09.91	102.20	62.78	92.09	68.33 to 85.39	791,333	588,609
01-OCT-18 To 30-SEP-19	16	72.74	74.70	71.41	11.49	104.61	60.67	114.02	66.43 to 78.48	787,085	562,076
01-OCT-19 To 30-SEP-20	29	72.20	75.95	72.95	13.32	104.11	55.02	116.87	68.47 to 83.22	906,719	661,427
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	13	76.15	75.60	73.55	10.18	102.79	62.78	92.09	67.26 to 85.39	835,674	614,628
01-JAN-19 To 31-DEC-19	20	72.18	74.85	73.14	11.62	102.34	60.67	114.02	67.95 to 78.48	738,846	540,372
<u>ALL</u>	54	72.22	75.59	72.75	12.46	103.90	55.02	116.87	70.06 to 76.96	852,041	619,854

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	54	72.22	75.59	72.75	12.46	103.90	55.02	116.87	70.06 to 76.96	852,041	619,854
<u>ALL</u>	54	72.22	75.59	72.75	12.46	103.90	55.02	116.87	70.06 to 76.96	852,041	619,854

93 York
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 54
Total Sales Price : 46,010,205
Total Adj. Sales Price : 46,010,205
Total Assessed Value : 33,472,095
Avg. Adj. Sales Price : 852,041
Avg. Assessed Value : 619,854

MEDIAN : 72
WGT. MEAN : 73
MEAN : 76
COD : 12.46
PRD : 103.90

COV : 16.68
STD : 12.61
Avg. Abs. Dev : 09.00
MAX Sales Ratio : 116.87
MIN Sales Ratio : 55.02

95% Median C.I. : 70.06 to 76.96
95% Wgt. Mean C.I. : 69.83 to 75.67
95% Mean C.I. : 72.23 to 78.95

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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
Irrigated											
County	30	72.33	74.30	72.45	09.59	102.55	55.02	102.86	68.82 to 76.96	950,827	688,881
2	30	72.33	74.30	72.45	09.59	102.55	55.02	102.86	68.82 to 76.96	950,827	688,881
Dry											
County	3	62.10	62.49	63.18	05.65	98.91	57.42	67.95	N/A	727,293	459,476
2	3	62.10	62.49	63.18	05.65	98.91	57.42	67.95	N/A	727,293	459,476
ALL	54	72.22	75.59	72.75	12.46	103.90	55.02	116.87	70.06 to 76.96	852,041	619,854

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	40	72.18	73.98	72.16	09.21	102.52	55.02	102.86	70.06 to 76.15	945,303	682,088
2	40	72.18	73.98	72.16	09.21	102.52	55.02	102.86	70.06 to 76.15	945,303	682,088
Dry											
County	3	62.10	62.49	63.18	05.65	98.91	57.42	67.95	N/A	727,293	459,476
2	3	62.10	62.49	63.18	05.65	98.91	57.42	67.95	N/A	727,293	459,476
ALL	54	72.22	75.59	72.75	12.46	103.90	55.02	116.87	70.06 to 76.96	852,041	619,854

York County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	6600	6600	6000	6000	n/a	5800	5800	5800	6395
Butler	1	6398	5899	5760	5569	5301	5271	4882	4763	5863
Seward	1	7000	6850	6297	6299	6300	5350	4600	4192	6279
Saline	3	6660	6540	6534	6465	6175	5390	5384	5099	6402
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	6142
Clay	1	5775	5775	5680	5680	n/a	5500	5370	5370	5695
Hamilton	1	6090	5991	5784	5599	2200	5300	5100	5100	5903
Polk	1	6370	5793	5436	5079	4651	4641	4378	3896	5874

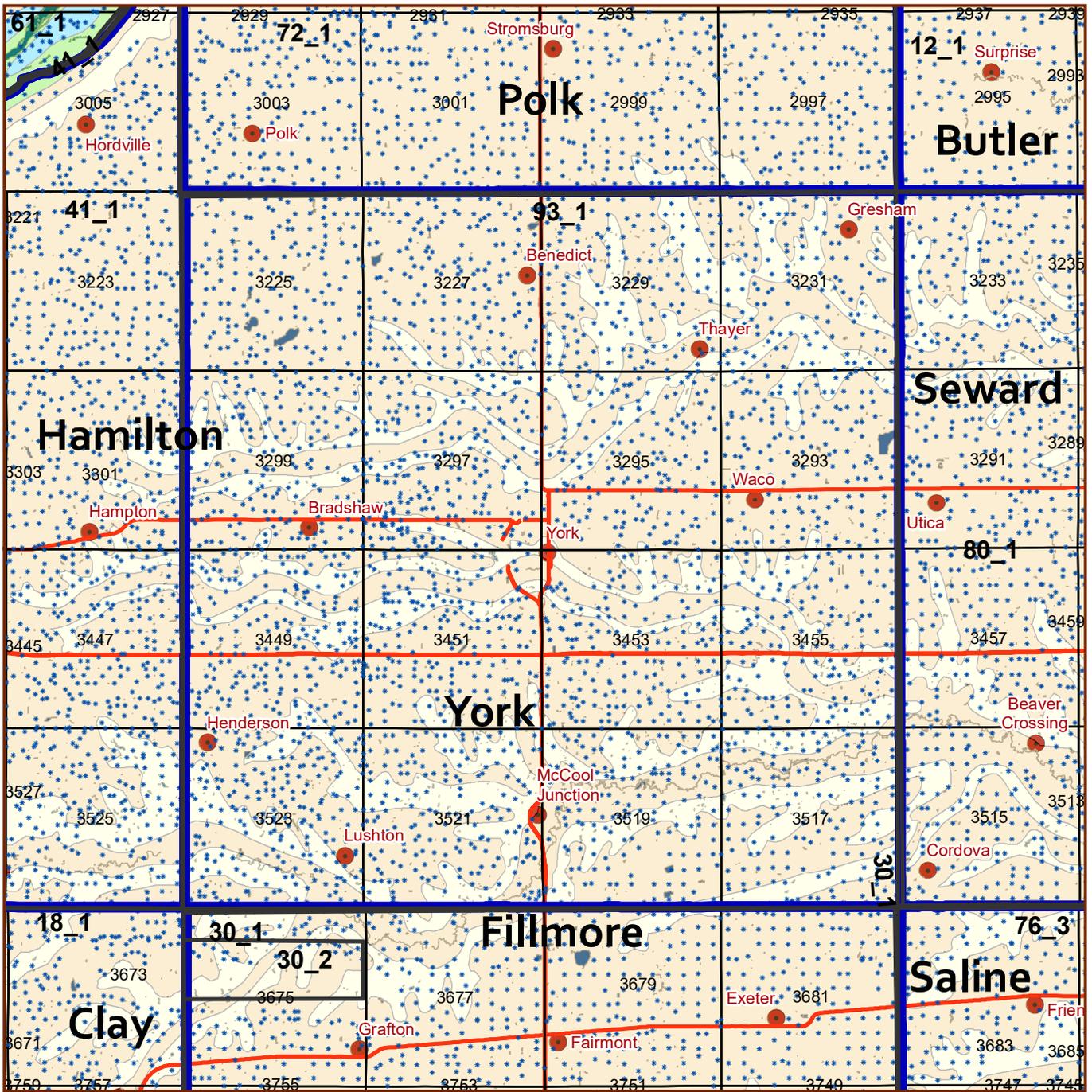
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	4800	4800	4500	4500	4397	n/a	4400	4400	4643
Butler	1	5400	4900	4699	4600	4400	4000	3100	3000	4318
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	4598
Saline	3	3857	3863	3549	3508	3445	3398	3392	3199	3592
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	3451
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	4834
Polk	1	5003	4700	3474	3558	3084	3196	3064	3066	4373

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	1525	1534	1511	1500	n/a	n/a	n/a	1310	1517
Butler	1	2293	2272	2234	2222	1864	2128	n/a	2050	2267
Seward	1	1800	1800	1700	n/a	1500	n/a	n/a	1500	1774
Saline	3	1810	1815	1794	n/a	n/a	n/a	n/a	1425	1802
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	1461
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Hamilton	1	1750	1700	1650	1600	1550	1500	n/a	1300	1698
Polk	1	2170	2175	2159	2172	2085	n/a	2096	2072	2164

County	Mkt Area	CRP	TIMBER	WASTE
York	1	n/a	n/a	600
Butler	1	2881	1499	786
Seward	1	2548	602	100
Saline	3	n/a	518	107
Fillmore	1	1429	n/a	388
Clay	1	n/a	n/a	500
Hamilton	1	n/a	n/a	900
Polk	1	1150	1102	40

Source: 2021 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.

YORK COUNTY



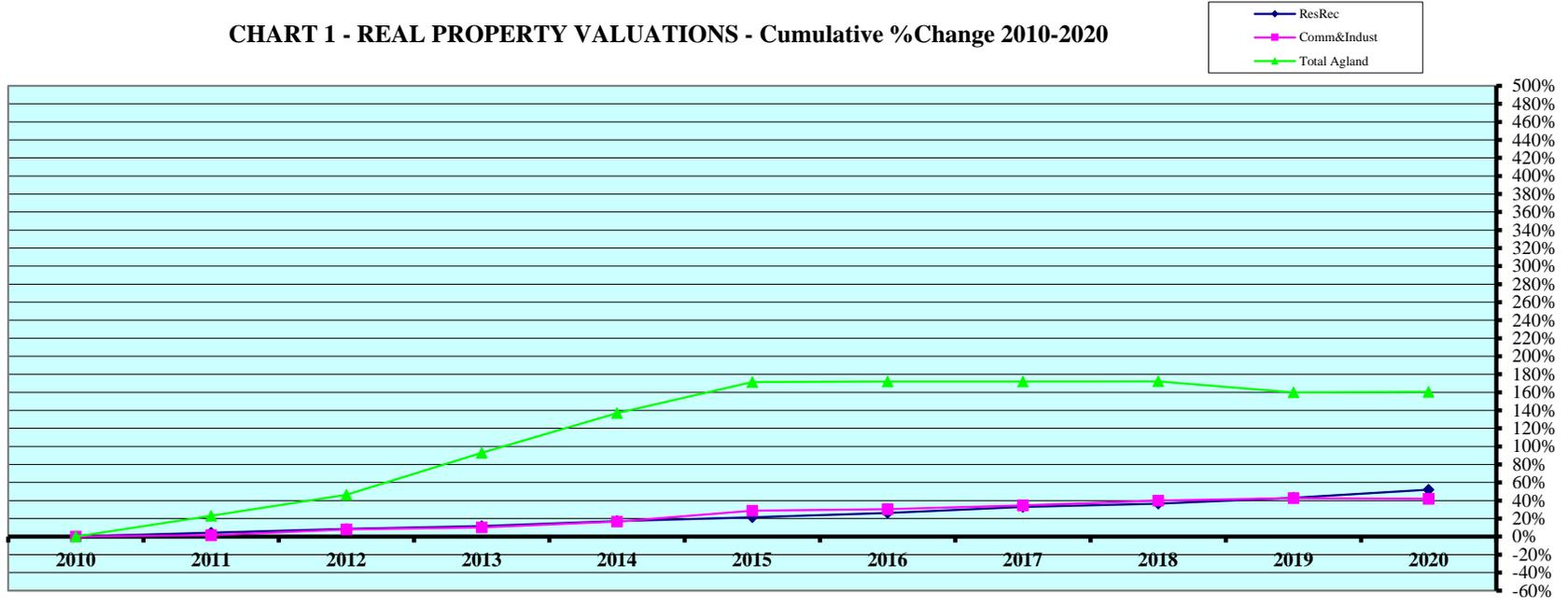
Legend

- 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 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	408,893,268	--	--	--	212,549,038	--	--	--	810,334,010	--	--	--
2011	426,147,110	17,253,842	4.22%	4.22%	216,001,118	3,452,080	1.62%	1.62%	998,450,521	188,116,511	23.21%	23.21%
2012	443,122,617	16,975,507	3.98%	8.37%	229,635,719	13,634,601	6.31%	8.04%	1,186,059,219	187,608,698	18.79%	46.37%
2013	456,677,500	13,554,883	3.06%	11.69%	233,996,438	4,360,719	1.90%	10.09%	1,564,220,792	378,161,573	31.88%	93.03%
2014	478,899,974	22,222,474	4.87%	17.12%	247,968,727	13,972,289	5.97%	16.66%	1,920,995,438	356,774,646	22.81%	137.06%
2015	496,918,275	18,018,301	3.76%	21.53%	273,349,080	25,380,353	10.24%	28.61%	2,200,495,616	279,500,178	14.55%	171.55%
2016	516,026,022	19,107,747	3.85%	26.20%	276,846,621	3,497,541	1.28%	30.25%	2,203,188,182	2,692,566	0.12%	171.89%
2017	543,669,507	27,643,485	5.36%	32.96%	286,262,957	9,416,336	3.40%	34.68%	2,203,269,928	81,746	0.00%	171.90%
2018	558,040,692	14,371,185	2.64%	36.48%	297,521,013	11,258,056	3.93%	39.98%	2,205,105,134	1,835,206	0.08%	172.12%
2019	584,263,220	26,222,528	4.70%	42.89%	303,183,907	5,662,894	1.90%	42.64%	2,106,120,616	-98,984,518	-4.49%	159.91%
2020	621,833,552	37,570,332	6.43%	52.08%	301,565,407	-1,618,500	-0.53%	41.88%	2,111,106,364	4,985,748	0.24%	160.52%

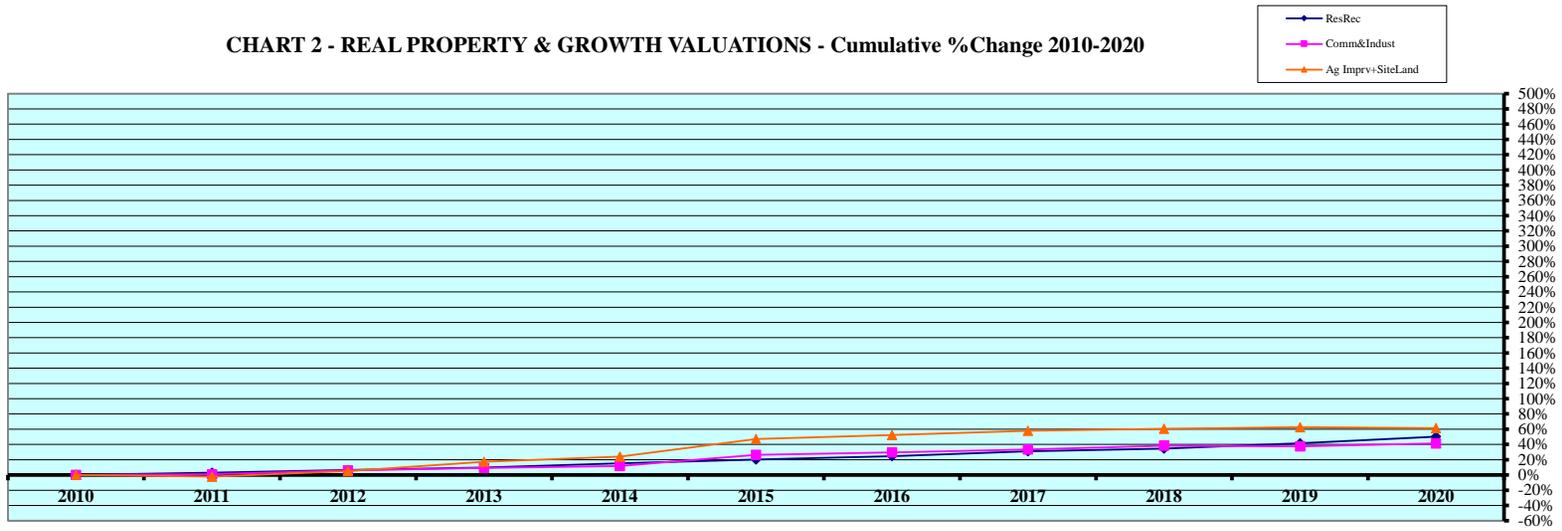
Rate Annual %chg: Residential & Recreational **4.28%** Commercial & Industrial **3.56%** Agricultural Land **10.05%**

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

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	408,893,268	5,681,379	1.39%	403,211,889	--	--	212,549,038	30,913,945	14.54%	181,635,093	--	--
2011	426,147,110	4,520,007	1.06%	421,627,103	3.11%	3.11%	216,001,118	1,718,440	0.80%	214,282,678	0.82%	0.82%
2012	443,122,617	7,858,693	1.77%	435,263,924	2.14%	6.45%	229,635,719	4,548,523	1.98%	225,087,196	4.21%	5.90%
2013	456,677,500	7,704,889	1.69%	448,972,611	1.32%	9.80%	233,996,438	2,209,652	0.94%	231,786,786	0.94%	9.05%
2014	478,899,974	7,092,259	1.48%	471,807,715	3.31%	15.39%	247,968,727	10,705,536	4.32%	237,263,191	1.40%	11.63%
2015	496,918,275	5,001,842	1.01%	491,916,433	2.72%	20.30%	273,349,080	5,040,204	1.84%	268,308,876	8.20%	26.23%
2016	516,026,022	6,482,888	1.26%	509,543,134	2.54%	24.62%	276,846,621	1,677,301	0.61%	275,169,320	0.67%	29.46%
2017	543,669,507	7,380,612	1.36%	536,288,895	3.93%	31.16%	286,262,957	2,987,594	1.04%	283,275,363	2.32%	33.28%
2018	558,040,692	8,166,752	1.46%	549,873,940	1.14%	34.48%	297,521,013	3,609,051	1.21%	293,911,962	2.67%	38.28%
2019	584,263,220	5,134,494	0.88%	579,128,726	3.78%	41.63%	303,183,907	10,778,633	3.56%	292,405,274	-1.72%	37.57%
2020	621,833,552	7,590,350	1.22%	614,243,202	5.13%	50.22%	301,565,407	1,052,875	0.35%	300,512,532	-0.88%	41.39%
Rate Ann%chg	4.28%			Resid & Recreat w/o growth 2.91%			3.56%			C & I w/o growth 1.86%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	52,203,775	32,150,580	84,354,355	2,078,009	2.46%	82,276,346	--	--
2011	53,801,819	31,744,060	85,545,879	3,041,494	3.56%	82,504,385	-2.19%	-2.19%
2012	57,142,190	36,750,097	93,892,287	5,195,257	5.53%	88,697,030	3.68%	5.15%
2013	61,124,533	43,911,886	105,036,419	6,089,555	5.80%	98,946,864	5.38%	17.30%
2014	62,884,488	47,806,139	110,690,627	6,185,151	5.59%	104,505,476	-0.51%	23.89%
2015	70,352,875	57,348,661	127,701,536	3,526,181	2.76%	124,175,355	12.18%	47.21%
2016	72,183,109	60,046,546	132,229,655	3,806,214	2.88%	128,423,441	0.57%	52.24%
2017	75,207,064	63,455,918	138,662,982	5,565,129	4.01%	133,097,853	0.66%	57.78%
2018	74,893,043	64,610,971	139,504,014	4,180,335	3.00%	135,323,679	-2.41%	60.42%
2019	71,311,985	67,801,089	139,113,074	1,929,972	1.39%	137,183,102	-1.66%	62.63%
2020	70,125,766	67,566,895	137,692,661	1,541,884	1.12%	136,150,777	-2.13%	61.40%
Rate Ann%chg	3.00%	7.71%	5.02%	Ag Imprv+Site w/o growth			1.36%	

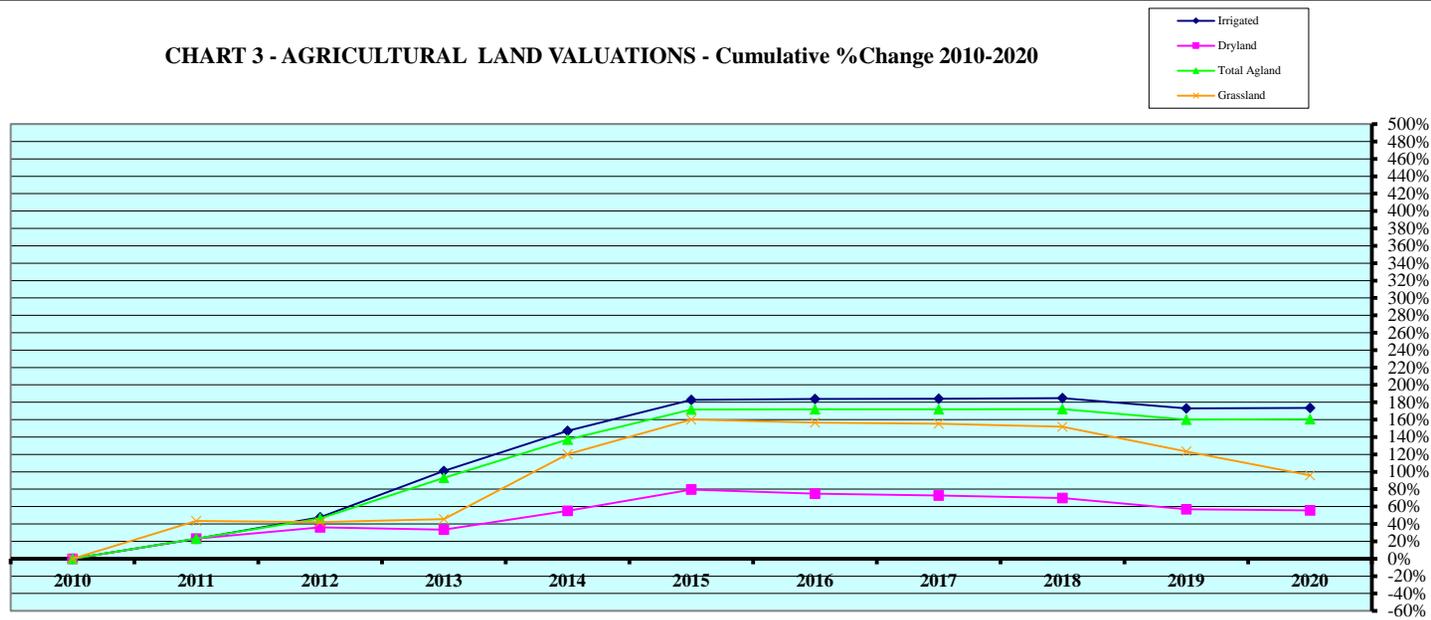
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 93
County YORK

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	712,017,149	--	--	--	83,903,211	--	--	--	13,224,928	--	--	--
2011	874,718,583	162,701,434	22.85%	22.85%	103,283,142	19,379,931	23.10%	23.10%	18,983,277	5,758,349	43.54%	43.54%
2012	1,051,120,588	176,402,005	20.17%	47.63%	114,215,717	10,932,575	10.59%	36.13%	18,788,508	-194,769	-1.03%	42.07%
2013	1,431,060,693	379,940,105	36.15%	100.99%	112,003,340	-2,212,377	-1.94%	33.49%	19,264,987	476,479	2.54%	45.67%
2014	1,759,791,383	328,730,690	22.97%	147.16%	130,207,157	18,203,817	16.25%	55.19%	29,134,041	9,869,054	51.23%	120.30%
2015	2,013,630,082	253,838,699	14.42%	182.81%	150,613,533	20,406,376	15.67%	79.51%	34,402,271	5,268,230	18.08%	160.13%
2016	2,020,661,236	7,031,154	0.35%	183.79%	146,665,473	-3,948,060	-2.62%	74.80%	33,948,276	-453,995	-1.32%	156.70%
2017	2,022,571,501	1,910,265	0.09%	184.06%	144,990,757	-1,674,716	-1.14%	72.81%	33,755,560	-192,716	-0.57%	155.24%
2018	2,027,445,143	4,873,642	0.24%	184.75%	142,466,836	-2,523,921	-1.74%	69.80%	33,317,873	-437,687	-1.30%	151.93%
2019	1,942,944,733	-84,500,410	-4.17%	172.88%	131,758,865	-10,707,971	-7.52%	57.04%	29,526,465	-3,791,408	-11.38%	123.26%
2020	1,947,569,959	4,625,226	0.24%	173.53%	130,484,617	-1,274,248	-0.97%	55.52%	25,920,615	-3,605,850	-12.21%	96.00%

Rate Ann.%chg: Irrigated **10.59%** Dryland **4.51%** Grassland **6.96%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	1,126,123	--	--	--	62,599	--	--	--	810,334,010	--	--	--
2011	1,244,827	118,704	10.54%	10.54%	220,692	158,093	252.55%	252.55%	998,450,521	188,116,511	23.21%	23.21%
2012	1,647,962	403,135	32.38%	46.34%	286,444	65,752	29.79%	357.59%	1,186,059,219	187,608,698	18.79%	46.37%
2013	1,625,934	-22,028	-1.34%	44.38%	265,838	-20,606	-7.19%	324.67%	1,564,220,792	378,161,573	31.88%	93.03%
2014	1,655,878	29,944	1.84%	47.04%	206,979	-58,859	-22.14%	230.64%	1,920,995,438	356,774,646	22.81%	137.06%
2015	1,650,325	-5,553	-0.34%	46.55%	199,405	-7,574	-3.66%	218.54%	2,200,495,616	279,500,178	14.55%	171.55%
2016	1,715,947	65,622	3.98%	52.38%	197,250	-2,155	-1.08%	215.10%	2,203,188,182	2,692,566	0.12%	171.89%
2017	1,743,589	27,642	1.61%	54.83%	208,521	11,271	5.71%	233.11%	2,203,269,928	81,746	0.00%	171.90%
2018	1,666,141	-77,448	-4.44%	47.95%	209,141	620	0.30%	234.10%	2,205,105,134	1,835,206	0.08%	172.12%
2019	1,677,697	11,556	0.69%	48.98%	212,856	3,715	1.78%	240.03%	2,106,120,616	-98,984,518	-4.49%	159.91%
2020	1,617,325	-60,372	-3.60%	43.62%	5,513,848	5,300,992	2490.41%	8708.20%	2,111,106,364	4,985,748	0.24%	160.52%

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

Rate Ann.%chg: Total Agric Land **10.05%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	710,843,317	271,335	2,620			84,282,170	42,840	1,967			81,700,995	133,333	613		
2011	875,312,952	274,649	3,187	21.65%	21.65%	103,609,555	38,955	2,660	35.19%	35.19%	89,688,965	135,300	663	8.18%	9.46%
2012	1,050,251,684	276,391	3,800	19.23%	45.04%	115,084,658	37,512	3,068	15.35%	55.94%	89,574,800	130,628	686	3.44%	13.24%
2013	1,432,592,539	280,008	5,116	34.64%	95.29%	111,540,966	34,704	3,214	4.76%	63.37%	97,239,960	127,646	762	11.09%	25.80%
2014	1,762,304,794	284,492	6,195	21.08%	136.45%	129,024,952	30,894	4,176	29.94%	112.28%	128,539,130	127,483	1,008	32.36%	66.50%
2015	2,015,397,388	286,460	7,036	13.58%	168.55%	150,038,738	29,430	5,098	22.07%	159.14%	149,636,865	127,257	1,176	16.62%	94.17%
2016	2,020,624,041	287,235	7,035	-0.01%	168.52%	146,431,365	28,714	5,100	0.03%	159.21%	164,929,515	127,713	1,291	9.83%	113.25%
2017	2,022,501,453	287,514	7,034	0.00%	168.51%	145,018,718	28,432	5,100	0.02%	159.25%	174,353,050	127,360	1,369	6.01%	126.06%
2018	2,027,228,463	288,211	7,034	-0.01%	168.49%	142,656,105	27,966	5,101	0.01%	159.28%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	1,943,389,598	289,079	6,723	-4.42%	156.61%	131,544,333	27,408	4,800	-5.91%	143.96%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	1,947,721,759	289,062	6,738	0.23%	157.20%	130,482,979	27,189	4,799	-0.01%	143.94%	25,918,354	17,109	1,515	17.51%	147.23%

Rate Annual %chg Average Value/Acre:

9.91%

9.33%

9.47%

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
2010	1,109,291	3,262	340			60,751	151	402			809,447,314	340,317	2,379		
2011	1,211,806	2,677	453	33.08%	33.08%	220,794	368	600	49.36%	49.36%	999,264,435	339,684	2,942	23.68%	23.68%
2012	1,617,842	2,696	600	32.61%	76.47%	292,308	366	798	33.04%	98.70%	1,186,137,786	339,723	3,491	18.69%	46.79%
2013	1,622,028	2,697	602	0.22%	76.87%	269,886	337	800	0.19%	99.08%	1,186,137,786	339,692	4,608	31.97%	93.72%
2014	1,625,757	2,713	599	-0.37%	76.22%	769,206	831	925	15.69%	130.31%	1,922,356,775	339,513	5,662	22.88%	138.05%
2015	1,651,093	2,754	600	0.04%	76.28%	1,126,036	962	1,170	26.47%	191.27%	2,201,424,095	339,510	6,484	14.52%	172.61%
2016	1,715,941	2,862	600	0.00%	76.29%	197,250	395	500	-57.27%	24.47%	2,202,889,980	339,521	6,488	0.06%	172.79%
2017	1,729,471	2,885	600	0.00%	76.29%	195,245	390	500	0.00%	24.47%	2,203,241,551	339,467	6,490	0.03%	172.87%
2018	1,730,617	2,886	600	0.00%	76.29%	208,721	391	533	6.68%	32.78%	2,205,282,648	339,495	6,496	0.08%	173.10%
2019	1,679,647	2,802	600	0.00%	76.29%	212,856	400	533	-0.13%	32.61%	2,106,322,991	339,271	6,208	-4.42%	161.02%
2020	1,617,427	2,698	600	0.00%	76.28%	5,490,288	3,241	1,694	217.98%	321.67%	2,111,230,807	339,299	6,222	0.22%	161.61%

93
YORK

Rate Annual %chg Average Value/Acre:

10.09%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
13,665	YORK	146,588,423	21,178,202	57,488,655	619,990,875	218,915,138	82,650,269	1,842,677	2,111,106,364	70,125,766	67,566,895	0	3,397,453,264
cnty sectorvalue % of total value:		4.31%	0.62%	1.69%	18.25%	6.44%	2.43%	0.05%	62.14%	2.06%	1.99%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
234	BENEDICT	432,970	131,381	168,896	6,134,476	2,112,833	0	0	0	0	0	0	8,980,556
1.71%	%sector of county sector	0.30%	0.62%	0.29%	0.99%	0.97%							0.26%
	%sector of municipality	4.82%	1.46%	1.88%	68.31%	23.53%							100.00%
273	BRADSHAW	713,631	469,933	1,568,060	8,457,539	5,407,795	0	0	0	0	0	0	16,616,958
2.00%	%sector of county sector	0.49%	2.22%	2.73%	1.36%	2.47%							0.49%
	%sector of municipality	4.29%	2.83%	9.44%	50.90%	32.54%							100.00%
223	GRESHAM	117,550	41,763	1,973	4,297,296	2,224,291	0	0	0	0	0	0	6,682,873
1.63%	%sector of county sector	0.08%	0.20%	0.00%	0.69%	1.02%							0.20%
	%sector of municipality	1.76%	0.62%	0.03%	64.30%	33.28%							100.00%
991	HENDERSON	1,881,852	233,130	29,163	50,070,485	9,249,555	0	0	0	0	0	0	61,464,185
7.25%	%sector of county sector	1.28%	1.10%	0.05%	8.08%	4.23%							1.81%
	%sector of municipality	3.06%	0.38%	0.05%	81.46%	15.05%							100.00%
30	LUSHTON	28,434	3,965	187	955,319	2,141,024	0	0	425,772	0	2,397	0	3,557,098
0.22%	%sector of county sector	0.02%	0.02%	0.00%	0.15%	0.98%			0.02%		0.00%		0.10%
	%sector of municipality	0.80%	0.11%	0.01%	26.86%	60.19%			11.97%		0.07%		100.00%
409	MCCOOL JUNCTION	383,782	48,647	2,299	17,168,054	4,823,367	0	0	0	0	0	0	22,426,149
2.99%	%sector of county sector	0.26%	0.23%	0.00%	2.77%	2.20%							0.66%
	%sector of municipality	1.71%	0.22%	0.01%	76.55%	21.51%							100.00%
62	THAYER	166,389	5,319	251	1,328,532	450,861	0	0	366,933	0	5,200	0	2,323,485
0.45%	%sector of county sector	0.11%	0.03%	0.00%	0.21%	0.21%			0.17%		0.00%		1.06%
	%sector of municipality	7.16%	0.23%	0.01%	57.18%	19.40%			15.79%		0.22%		100.00%
236	WACO	75,154	340,608	1,049,255	11,443,152	1,927,555	958,162	0	0	0	0	0	15,793,886
1.73%	%sector of county sector	0.05%	1.61%	1.83%	1.85%	0.88%	1.16%						19.11%
	%sector of municipality	0.48%	2.16%	6.64%	72.45%	12.20%	6.07%						100.00%
7768	YORK	32,832,107	4,898,018	5,662,031	353,315,233	171,886,952	12,483,369	0	43,110	0	0	0	581,120,820
56.85%	%sector of county sector	22.40%	23.13%	9.85%	56.99%	78.52%	15.10%		0.00%				27.53%
	%sector of municipality	5.65%	0.84%	0.97%	60.80%	29.58%	2.15%		0.01%				100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
10,226	Total Municipalities	36,631,869	6,172,764	8,482,115	453,170,086	200,224,233	13,441,531	0	835,815	0	7,597	0	718,966,010
74.83%	%all municip.sectors of cnty	24.99%	29.15%	14.75%	73.09%	91.46%	16.26%		0.04%		0.01%		21.16%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 10,124	Value : 3,104,536,808	Growth 13,366,798	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	417	6,082,794	36	663,538	20	396,376	473	7,142,708	
02. Res Improve Land	3,929	55,140,075	270	12,498,669	484	21,420,404	4,683	89,059,148	
03. Res Improvements	3,972	409,251,936	343	57,668,292	503	80,608,712	4,818	547,528,940	
04. Res Total	4,389	470,474,805	379	70,830,499	523	102,425,492	5,291	643,730,796	6,132,361
% of Res Total	82.95	73.09	7.16	11.00	9.88	15.91	52.26	20.74	45.88
05. Com UnImp Land	156	7,202,131	19	1,178,392	5	128,598	180	8,509,121	
06. Com Improve Land	695	32,550,256	37	2,796,537	26	1,605,919	758	36,952,712	
07. Com Improvements	714	163,755,612	42	6,662,435	33	5,385,146	789	175,803,193	
08. Com Total	870	203,507,999	61	10,637,364	38	7,119,663	969	221,265,026	374,241
% of Com Total	89.78	91.97	6.30	4.81	3.92	3.22	9.57	7.13	2.80
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	10	1,136,524	4	2,007,347	3	1,402,875	17	4,546,746	
11. Ind Improvements	10	12,305,007	4	40,477,315	3	25,699,111	17	78,481,433	
12. Ind Total	10	13,441,531	4	42,484,662	3	27,101,986	17	83,028,179	479,609
% of Ind Total	58.82	16.19	23.53	51.17	17.65	32.64	0.17	2.67	3.59
13. Rec UnImp Land	0	0	1	4,650	9	187,035	10	191,685	
14. Rec Improve Land	0	0	2	9,103	6	247,951	8	257,054	
15. Rec Improvements	0	0	2	13,662	22	1,765,389	24	1,779,051	
16. Rec Total	0	0	3	27,415	31	2,200,375	34	2,227,790	0
% of Rec Total	0.00	0.00	8.82	1.23	91.18	98.77	0.34	0.07	0.00
Res & Rec Total	4,389	470,474,805	382	70,857,914	554	104,625,867	5,325	645,958,586	6,132,361
% of Res & Rec Total	82.42	72.83	7.17	10.97	10.40	16.20	52.60	20.81	45.88
Com & Ind Total	880	216,949,530	65	53,122,026	41	34,221,649	986	304,293,205	853,850
% of Com & Ind Total	89.25	71.30	6.59	17.46	4.16	11.25	9.74	9.80	6.39
17. Taxable Total	5,269	687,424,335	447	123,979,940	595	138,847,516	6,311	950,251,791	6,986,211
% of Taxable Total	83.49	72.34	7.08	13.05	9.43	14.61	62.34	30.61	52.27

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	11	1,003,683	2,109,955	0	0	0
19. Commercial	13	1,468,009	20,950,032	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	11	1,003,683	2,109,955
19. Commercial	0	0	0	13	1,468,009	20,950,032
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				24	2,471,692	23,059,987

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	386	55	82	523

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	1,150,789	428	207,883,283	2,334	1,272,033,776	2,769	1,481,067,848
28. Ag-Improved Land	2	1,031,153	134	74,747,797	806	482,962,435	942	558,741,385
29. Ag Improvements	3	88,473	152	17,040,004	889	97,347,307	1,044	114,475,784

30. Ag Total					3,813	2,154,285,017
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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	77	76.88	1,883,560	
33. HomeSite Improvements	0	0.00	0	78	0.00	9,685,343	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	24	38.56	279,715	
36. FarmSite Improv Land	2	0.95	5,200	121	316.67	2,411,382	
37. FarmSite Improvements	3	0.00	88,473	146	0.00	7,354,661	
38. FarmSite Total							
39. Road & Ditches	0	11.47	0	0	977.33	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	49,000	2	2.00	49,000	
32. HomeSite Improv Land	438	441.79	10,823,855	515	518.67	12,707,415	
33. HomeSite Improvements	450	0.00	49,338,717	528	0.00	59,024,060	99,014
34. HomeSite Total				530	520.67	71,780,475	
35. FarmSite UnImp Land	119	163.00	1,002,442	143	201.56	1,282,157	
36. FarmSite Improv Land	748	1,973.84	13,933,195	871	2,291.46	16,349,777	
37. FarmSite Improvements	823	0.00	48,008,590	972	0.00	55,451,724	6,281,573
38. FarmSite Total				1,115	2,493.02	73,083,658	
39. Road & Ditches	0	6,909.17	0	0	7,897.97	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,645	10,911.66	144,864,133	6,380,587

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,386.56	1,919,741	12	1,386.56	1,919,741

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	143.42	667,440
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	143.42	667,440
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	158,757.07	54.82%	1,047,795,446	56.58%	6,599.99
46. 1A	42,137.32	14.55%	278,103,880	15.02%	6,599.94
47. 2A1	19,177.15	6.62%	115,060,321	6.21%	5,999.87
48. 2A	38,429.86	13.27%	230,579,314	12.45%	6,000.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5,521.08	1.91%	32,022,264	1.73%	5,800.00
51. 4A1	15,145.48	5.23%	87,843,784	4.74%	5,800.00
52. 4A	10,450.15	3.61%	60,609,169	3.27%	5,799.84
53. Total	289,618.11	100.00%	1,852,014,178	100.00%	6,394.68
Dry					
54. 1D1	8,694.98	32.09%	41,735,904	33.18%	4,800.00
55. 1D	6,916.39	25.52%	33,198,672	26.39%	4,800.00
56. 2D1	875.73	3.23%	3,940,785	3.13%	4,500.00
57. 2D	2,594.31	9.57%	11,674,395	9.28%	4,500.00
58. 3D1	4,192.46	15.47%	18,433,596	14.65%	4,396.84
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,248.04	8.30%	9,891,376	7.86%	4,400.00
61. 4D	1,574.78	5.81%	6,929,032	5.51%	4,400.00
62. Total	27,096.69	100.00%	125,803,760	100.00%	4,642.77
Grass					
63. 1G1	8,090.29	52.70%	12,335,149	52.96%	1,524.69
64. 1G	1,695.18	11.04%	2,600,063	11.16%	1,533.80
65. 2G1	5,288.71	34.45%	7,991,063	34.31%	1,510.97
66. 2G	1.26	0.01%	1,890	0.01%	1,500.00
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	276.06	1.80%	361,519	1.55%	1,309.57
71. Total	15,351.50	100.00%	23,289,684	100.00%	1,517.10
Irrigated Total					
	289,618.11	85.32%	1,852,014,178	92.17%	6,394.68
Dry Total					
	27,096.69	7.98%	125,803,760	6.26%	4,642.77
Grass Total					
	15,351.50	4.52%	23,289,684	1.16%	1,517.10
72. Waste	2,604.16	0.77%	1,563,548	0.08%	600.40
73. Other	4,765.85	1.40%	6,749,714	0.34%	1,416.27
74. Exempt	1,103.19	0.33%	0	0.00%	0.00
75. Market Area Total	339,436.31	100.00%	2,009,420,884	100.00%	5,919.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	285.04	1,818,808	39,964.25	257,237,342	249,368.82	1,592,958,028	289,618.11	1,852,014,178
77. Dry Land	72.24	339,618	3,735.57	17,473,219	23,288.88	107,990,923	27,096.69	125,803,760
78. Grass	11.42	16,990	1,730.38	2,619,857	13,609.70	20,652,837	15,351.50	23,289,684
79. Waste	0.21	126	258.79	155,274	2,345.16	1,408,148	2,604.16	1,563,548
80. Other	1.20	1,200	528.75	570,731	4,235.90	6,177,783	4,765.85	6,749,714
81. Exempt	0.81	0	534.89	0	567.49	0	1,103.19	0
82. Total	370.11	2,176,742	46,217.74	278,056,423	292,848.46	1,729,187,719	339,436.31	2,009,420,884

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	289,618.11	85.32%	1,852,014,178	92.17%	6,394.68
Dry Land	27,096.69	7.98%	125,803,760	6.26%	4,642.77
Grass	15,351.50	4.52%	23,289,684	1.16%	1,517.10
Waste	2,604.16	0.77%	1,563,548	0.08%	600.40
Other	4,765.85	1.40%	6,749,714	0.34%	1,416.27
Exempt	1,103.19	0.33%	0	0.00%	0.00
Total	339,436.31	100.00%	2,009,420,884	100.00%	5,919.88

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Benedict City	27	61,449	103	377,804	103	5,980,360	130	6,419,613	0
83.2 Bradshaw City	30	120,561	138	485,043	144	9,287,152	174	9,892,756	1,012,651
83.3 Gresham City	32	93,992	113	284,748	113	4,277,645	145	4,656,385	207,319
83.4 Henderson City	30	382,308	421	4,098,951	421	48,426,020	451	52,907,279	58,913
83.5 Lushton City	21	12,873	23	9,855	27	979,992	48	1,002,720	0
83.6 Mccool Jct	32	244,370	178	1,288,665	178	17,289,018	210	18,822,053	753,415
83.7 Rural Benedict	3	89,295	85	3,430,620	87	13,134,767	90	16,654,682	98,574
83.8 Rural Bradshaw	5	97,721	107	4,309,100	109	16,330,525	114	20,737,346	0
83.9 Rural Gresham	2	80,850	40	1,830,465	41	5,953,235	43	7,864,550	239,533
83.10 Rural Henderson	2	20,670	53	2,289,424	54	9,034,805	56	11,344,899	0
83.11 Rural Mccool Jct	15	301,230	111	4,921,226	115	16,991,581	130	22,214,037	146,089
83.12 Rural Waco	5	139,453	103	4,586,295	107	17,535,654	112	22,261,402	415,664
83.13 Rural York	2	83,200	58	2,679,114	61	10,551,280	63	13,313,594	322,355
83.14 Sacks Lake	1	0	0	0	19	1,901,185	20	1,901,185	0
83.15 Spring Lake Etc	14	103,189	30	1,029,812	30	7,796,305	44	8,929,306	0
83.16 Thayer City	29	23,671	33	87,928	34	1,218,893	63	1,330,492	0
83.17 Waco City	21	147,162	134	991,900	135	11,308,989	156	12,448,051	33,826
83.18 York City	196	5,022,619	2,787	47,584,140	2,819	311,005,369	3,015	363,612,128	2,168,097
83.19 York Suburban	16	309,780	174	9,031,112	245	40,305,216	261	49,646,108	675,925
84 Residential Total	483	7,334,393	4,691	89,316,202	4,842	549,307,991	5,325	645,958,586	6,132,361

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	25	74,523	26	2,080,509	30	2,163,642	0
85.2	Bradshaw City	6	32,555	33	159,818	36	5,279,114	42	5,471,487	0
85.3	Gresham City	11	7,343	29	112,111	29	2,815,744	40	2,935,198	0
85.4	Henderson City	17	266,931	70	1,500,401	70	6,944,180	87	8,711,512	0
85.5	Lushton City	3	504	4	8,690	4	2,131,830	7	2,141,024	0
85.6	Mccool Jct	16	199,980	38	807,629	40	3,978,136	56	4,985,745	0
85.7	Rural Benedict	2	8,977	2	182,879	3	180,372	5	372,228	0
85.8	Rural Bradshaw	7	216,130	15	946,081	15	3,370,296	22	4,532,507	479,609
85.9	Rural Henderson	2	8,435	13	347,841	13	786,245	15	1,142,521	0
85.10	Rural Mccool Jct	2	4,280	5	177,376	6	2,769,573	8	2,951,229	0
85.11	Rural Waco	1	29,129	7	1,744,443	8	25,108,362	9	26,881,934	76,681
85.12	Rural York	0	0	2	98,800	7	330,643	7	429,443	0
85.13	Thayer City	9	3,205	6	26,517	6	421,139	15	450,861	0
85.14	Waco City	4	104,531	15	122,113	16	2,780,992	20	3,007,636	0
85.15	York City	87	6,584,143	489	31,120,738	502	150,893,639	589	188,598,520	226,721
85.16	York Suburban	9	1,034,368	22	4,069,498	25	44,413,852	34	49,517,718	70,839
86	Commercial Total	180	8,509,121	775	41,499,458	806	254,284,626	986	304,293,205	853,850

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	8,090.29	52.70%	12,335,149	52.96%	1,524.69
88. 1G	1,695.18	11.04%	2,600,063	11.16%	1,533.80
89. 2G1	5,288.71	34.45%	7,991,063	34.31%	1,510.97
90. 2G	1.26	0.01%	1,890	0.01%	1,500.00
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	276.06	1.80%	361,519	1.55%	1,309.57
95. Total	15,351.50	100.00%	23,289,684	100.00%	1,517.10
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	15,351.50	100.00%	23,289,684	100.00%	1,517.10
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	15,351.50	100.00%	23,289,684	100.00%	1,517.10

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

93 York

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	619,990,875	643,730,796	23,739,921	3.83%	6,132,361	2.84%
02. Recreational	1,842,677	2,227,790	385,113	20.90%	0	20.90%
03. Ag-Homesite Land, Ag-Res Dwelling	70,125,766	71,780,475	1,654,709	2.36%	99,014	2.22%
04. Total Residential (sum lines 1-3)	691,959,318	717,739,061	25,779,743	3.73%	6,231,375	2.83%
05. Commercial	218,915,138	221,265,026	2,349,888	1.07%	374,241	0.90%
06. Industrial	82,650,269	83,028,179	377,910	0.46%	479,609	-0.12%
07. Total Commercial (sum lines 5-6)	301,565,407	304,293,205	2,727,798	0.90%	853,850	0.62%
08. Ag-Farmsite Land, Outbuildings	67,566,895	73,083,658	5,516,763	8.16%	6,281,573	-1.13%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	67,566,895	73,083,658	5,516,763	8.16%	6,281,573	-1.13%
12. Irrigated	1,947,569,959	1,852,014,178	-95,555,781	-4.91%		
13. Dryland	130,484,617	125,803,760	-4,680,857	-3.59%		
14. Grassland	25,920,615	23,289,684	-2,630,931	-10.15%		
15. Wasteland	1,617,325	1,563,548	-53,777	-3.33%		
16. Other Agland	5,513,848	6,749,714	1,235,866	22.41%		
17. Total Agricultural Land	2,111,106,364	2,009,420,884	-101,685,480	-4.82%		
18. Total Value of all Real Property (Locally Assessed)	3,172,197,984	3,104,536,808	-67,661,176	-2.13%	13,366,798	-2.55%

2021 Assessment Survey for York County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$252,660.00
7.	Adopted budget, or granted budget if different from above:
	All benefits are included in the assessor's budget
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,000.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	The \$4,000 is part of the general budget; additionally, the county will continue to appropriate \$25,000 per year into a fund to do the next commercial reappraisal.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,000 Now County Data Processing. Not part of assessor budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000.00
12.	Amount of last year's assessor's budget not used:
	\$1,250.00

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard.
2.	CAMA software:
	Vanguard.
3.	Personal Property software:
	Vanguard.
4.	Are cadastral maps currently being used?
	Yes.
5.	If so, who maintains the Cadastral Maps?
	Office Staff.
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes. https://york.gworks.com
8.	Who maintains the GIS software and maps?
	Office Staff and gWorks.
9.	What type of aerial imagery is used in the cyclical review of properties?
	FSA
10.	When was the aerial imagery last updated?
	2018

C. Zoning Information

1.	Does the county have zoning?
	Yes.
2.	If so, is the zoning countywide?
	Yes.

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

D. Contracted Services

1.	Appraisal Services:
	None.
2.	GIS Services:
	gWorks
3.	Other services:
	None.

E. Appraisal /Listing Services

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

2021 Residential Assessment Survey for York County

1.	Valuation data collection done by:																				
	County assessor.																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>York, (Including York Sub): -has K-12 schools, a broad range of commercial options and most of the amenities available in a large town. It has a regional draw that provides shopping, dining, social activities, and healthcare facilities. There are employers in the agricultural, manufacturing, processing and the service sectors. The residential market is relatively constant and strong.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Benedict, Bradshaw, & Gresham: -none of these towns have a business district. The Commercial buildings are all used for something other than what they were constructed. Bradshaw has a small satellite bank building as does Gresham. Gresham has a convenience store operated by the coop. They all have a bar-café open part time. These towns are all part of a consolidated school district and have no school in the town. They each have a co-op operation in their town and handle a lot of grain. The value for these towns is primarily the co-op There has been no new construction in Gresham is the past 5 years, Bradshaw has a little and Benedict has not had any for several years. The towns have mostly graveled roads with some blacktop. There are still some private wells in Gresham. Gresham is</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Henderson: -has long been a tight knit community that has its own market characteristics including strong infrastructure and a school system. It is a standalone community in the county.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Waco: -does not have a public school system any more, but it does have a Lutheran School which is the core of the community.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Villages; (Incl; Arborville, Lushton, Poston, & Thayer): These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco): -these rural locations have no infrastructure, schools or community activities. Each location is usually geographically associated with a town, but collectively this valuation group is spread across the county. Collectively, they are the acreages located among the agricultural parcels throughout the county.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	York, (Including York Sub): -has K-12 schools, a broad range of commercial options and most of the amenities available in a large town. It has a regional draw that provides shopping, dining, social activities, and healthcare facilities. There are employers in the agricultural, manufacturing, processing and the service sectors. The residential market is relatively constant and strong.	2	Benedict, Bradshaw, & Gresham: -none of these towns have a business district. The Commercial buildings are all used for something other than what they were constructed. 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AG	Agricultural homes and outbuildings																				

3. List and describe the approach(es) used to estimate the market value of residential properties.

Cost and Market approach are used to estimate the market value of residential property.

4. For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?

The county develops their tables using the local market information.

5. Are individual depreciation tables developed for each valuation group?

Yes; as well as for other subclasses of some valuation groups. In some cases, depreciation tables are developed for individual assessor locations or subdivisions.

6. Describe the methodology used to determine the residential lot values?

Sales Comparison is used to analyze the few available sales and watch for changes.

7. How are rural residential site values developed?

Using same as other residential.

8. Are there form 191 applications on file?

N/A

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

Currently subdivisions are filling out at such a rapid rate, there is not a need for a developer discount.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2017-2018	2018	2017-2018	2017-2018
2	2017	2018	2017	2017
4	2017	2018	2017	2017
5	2016	2018	2016	2016
6	2015	2018	2015	2015
7	2017	2018	2017	2018
8	2013	2018	2013	2017
9	2013-2017	2019	2019	2019
AG	2013-2017	2019	2019	2019

----Land values are continuously reviewed but not often changed. The exception is subdivisions under development where there are sales of land. The land values are all affirmed or updated at the time of the inspection and review process for each valuation group or other subclass. The city of York, Valuation Group #7 and the Rural are typically inspected, reviewed, and updated over multiple years.

2021 Commercial Assessment Survey for York County

1.	Valuation data collection done by:													
		County assessor and contractor.												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
		Cost and sales comparison are the approaches used to estimate the market value of commercial properties.												
3a.	Describe the process used to determine the value of unique commercial properties.													
		York County has a variety of unique and single use commercial properties. There is an ethanol plant and some seed corn processing facilities that the county has valued by an independent appraiser who is experienced in those property types. Another unique property mentioned was the golf course. The county assessor indicated that her practice is to gather all cost data and any available sale data and meet with the owner to see if there was a value that both parties could agree to, based on the available information. The county assessor indicated that this is the usual process in the case of other unique property.												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
		The county develops its own depreciation tables using local market analysis.												
5.	Are individual depreciation tables developed for each valuation grouping?													

Not exactly; the depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.

6. Describe the methodology used to determine the commercial lot values.

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

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2018	2018	2018
	2	2018	2018	2018	2018
	3	2018	2018	2018	2018
	4	2018	2018	2018	2018
	5	2018	2018	2018	2018

2021 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:							
	County assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Market Area</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> <th style="text-align: center; padding: 5px;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">2</td> <td style="padding: 5px;">York currently recognizes one market area for the entire county.</td> <td style="text-align: center; padding: 5px;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	York currently recognizes one market area for the entire county.	2017	
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2	York currently recognizes one market area for the entire county.	2017						
	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year since the review is ongoing.</p>							
3.	Describe the process used to determine and monitor market areas.							
	The county uses market activity and sales trends to determine if there is a need for additional market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	<p>Predominant use is used to define agricultural land. York County is predominantly row crop and mostly irrigated. The characteristics used to determine predominant use include; whether the land is actively tilled, and often the presence or absence of fences indicates the use. There is a very limited amount of recreational land in York County and it is identified mostly by the lack of an agricultural use.</p>							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	<p>Yes; The first (home site) acre is the same. In York County, the first acre for home sites on predominantly agricultural parcels and on predominantly residential parcels is valued at \$24,500. The second acre is valued at \$7,500. The additional acres attached to a rural residential and a farm home site are all valued at \$7,000 up to four acres. These values are assigned countywide and there are no locational differences.</p>							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	They are all valued the same, as dry land crop with the soil classifications.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	<p>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.</p>							
7a.	Are any other agricultural subclasses used? If yes, please explain.							

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

2021 Plan of Assessment for York County, Nebraska
Three year plan 2020-2021-2022

STATUTORY REQUIREMENT

77-1311.02

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, and amendments thereto shall be mailed to the department of revenue on or before October 31 each year.

DESCRIPTION OF REAL PROPERTY

Per 2020 County Abstract

Residential	5,292
Commercial	963
Industrial	17
Recreational	30
Agricultural	3,799
533 home sites	

Misc.

Tax Increment Parcels	24
Exempt Parcels	528
Games and parks	12

Total of 10,654, parcels

Taxable value for 2019 was \$3,382,825,709 (\$3,185,821,091 is real only)

Taken from 2019 CTL

Agricultural land and improvements are 70% of York county value.

COUNTY DESCRIPTION

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

With a total area of 572 square miles, York County had 13,772 residents, per the Census Bureau Quick facts for 2018, a 1% population increase of the 2010 U.S. Census. Reports indicated that 71% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (census Quick Facts). The average home value is \$121,596 (2019 Average Residential Value, Neb 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 U.S. Census Bureau, there were 518 employer establishments with total employment of 6,381, a 4% increase in total employment from the prior year.

Agricultural land makes up the majority of 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. York County has three large seed corn plants across the county

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

2020 RESIDENTIAL CORRELATION FOR YORK COUNTY

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

Group 1	City of York
Group 2	Benedict, Bradshaw and Gresham
Group 4	Henderson
Group 5	McCool Junction
Group 6	Waco
Group 7	Villages (Arborville, Lushton, and Thayer)
Group 8	Spring Lake
Group 9	Rural Residential

The City of York is broken down further into 14 different neighborhoods each with its own set of guidelines.

For 2020 there were 383 sales representing all eight valuation groups. Sales in the two year study show an increasing trend for residential properties within the county.

Level of value for 2020 in York County is 99%.

2020 COMMERCIAL CORRELATION FOR YORK COUNTY

Commercial property in York County is broken down into five valuation groups, with the major of activity in the City of York.

- Group 1 York City
- Group 2 Henderson
- Group 3 Villages (Benedict, Gresham, Lushton, Mccool Jct, Thayer, and Waco)
- Group 4 Interstate
- Group 5 Rural Commercial and industrial

The level of value for the commercial property in York county is 98%, for 2020.

2020 AGRICULTURAL CORRELATION FOR YORK COUNTY

There are no market areas in York County. There does not seem to be any area where the land is selling for more or less than the other. With the implementation of the new LCG or Land Capability Groups, an adjustment to the grassland class was necessary. Some of the soil types were changed from a 4G1 classification to a 1G1 class. For York county the 4G1 could not be judged as a 1G1. The county used the GIS map to identify the grass classification that would be better classified as tree canopy.

IN 2020 the county implemented the identification of intensive use areas. A value of \$4,275 was placed on the type of use. The GIS map system was used to help determine the intensive use areas in the county.

Every year the county assessor does a driving tour of the county and records any change to land use and any new construction not reported by building permits. The values for agricultural land in York County did not change except for the grass, due to LCG adjustment.

The level of value for the agricultural property in York County is 73.

Page 4

CURRENT RESOURCES FOR YORK COUNTY

Staff

Assessor

Deputy Assessor

Clerical- two full time

Commercial appraiser for special classifications of property

Budget

\$ 303,800

This covers all operation expenses for the office, with \$4,000 for appraisal expenses, photos and supplies.

Tools for assistance

GIS Map maintained by the office and G Works

Cadastral map maintained by the office

Vanguard Cama system.

FSA Aerial Maps

Aerial photos taken in 2019 taken by GIS

Current directive, statutes and guidelines from Property Tax

Zoning regulations for the county and also for the City of York and the Villages.

Upper Big Blue Natural Resource District

Sales file for all real estate

ASSESSORS DUTIES AND RESPONSIBILITIES

Record maintenance

Ownership of real estate property is updated using the real estate transfer form 521 and deeds from the Register of Deeds in the County Clerk's office. From these sales it is determined if the sale should go into the sales file for use in determining value for the next assessment year. The transfer statements are scanned into the state file weekly and the sales are scanned into the state monthly. The cadastral map is updated by the real estate clerk as the sales occur and the sale is recorded in the CAMA system which is then updated in the GIS map. The deputy records any split or new development on the GIS map.

Administrative Reports

Cemetery Report to County Board

Abstracts- real and personal

Change of Valuation Notices-sent to property owners by June 1 annually

Certification of value to political subdivision by August 15

Homestead exemption Loss

Certification of taxes Levied

Personal Property

Personal property returns are filed in the office by person and mail primarily, however we do receive some by e mail. We are not currently set up for processing on-line. All schedules are to be filed by May, 1, 2020. Those schedules are eligible for \$10,000 exemption however if they are late, they will receive a late penalty and no exemption. Due to the pandemic virus of 2020 an extension for filing schedule was implemented by Governor Ricketts.

Homestead Exemption Applications

Eligible applicants file between February 1 and June 30. We had 378 homestead applicants for 2019 with a value exempted of 26,810,376 valuation and tax loss of \$458,297.56.

Permissive Exemption

Organizations that meet certain criteria are eligible to file for exemption of tax. The application is reviewed by the County Assessor. The application is then submitted to the County Board of Equalization, with the assessor's recommendation for the Board's final approval or denial.

Tax Increment Financing (TIF)

York County has 24 parcels using the TIF process. They are located in Henderson, McCool Junction and York. The assessor manages the information of that TIF project, base value and excess value. Reports are furnished to the County Treasurer for their use in distribution of tax revenue.

Centrally Assessed Properties

Review and maintain information given by the Department of Revenue Property Assessment Division for railroads and public service entities. The values are then certified to the various taxing entities for their budget purposes.

Taxing District and Tax Rates

As budgets for different tax entities are submitted the levy is entered into the CAMA system. This levy is maintained in the system for use in determining taxes. The different levies are then consolidated into one levy for that district.

Tax List Corrections

Prepare tax list corrections for the Board of Equalization and Treasurer for items such as accelerated taxes of mobile homes moving out of the tax district, for personal property sale or moving out of county. This is a notification of a change in the tax year collection of taxes.

Protest Process with County Board of Equalization

June 1 starts the protest process of owners of property. Any property with a value change, either up or down, has received a notice of that value. In a normal year, the property owner can come to the assessor's office and ask for an explanation of that value change. Statutory regulations for value change can be explained. Due to the virus pandemic we have no idea how the process will be handled for 2021. Preparation of information for the CBOE for each protest filed will continue as usual. Assessor will attend all hearings.

Tax Equalization and Review Commission (TERC)

Statewide equalization occurs after assessment actions 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.

APPROACHES TO VALUE

Approaches to Value are used in accordance with IAAO mass appraisal

Market Approach

Sales of like properties are analyzed and used to establish values. In agricultural property, use and topography and size are used to establish comparison. Size and majority of use is another factor. York County only has one market area (#2) as it does not seem to make a difference in which part of the county land is sold.

Residential and commercial properties are separated by Assessor Locations to set values. Sales help establish market depreciation for each Assessor Location.

Income Approach

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

Cost Approach

Vanguard Appraisals furnish the Cost Tables with our CAMA System. A new cost table was implemented for 2019.

3 YEAR APPRAISAL PLAN

2020

Residential: Benedict, Thayer and Gresham Villages will be studied and adjustments made if necessary. All building permits will be checked and changes will be made by assessor and staff. This will include new pictures for the property record card and also the CAMA file. All of the City of York was done for 2019 so will need to start over in the City. Sales will determine in which part of the City we will begin the process of updating properties. Rural residential properties in the townships of Arborville, Morton, Thayer and Stewart will be checked for new construction and new pictures taken. All parcels in the area will be visually checked.

Commercial: Commercial property is maintained by the County Assessor. We have a commercial appraisal done every 10 years. During the off time, we will keep all properties up to date on physical changes that may occur either by building permit or visual inspection. Benedict, Thayer Village and Gresham Village will be visually checked for any changes. These towns do not have a "active" commercial district. Most of the buildings are being used for a different purpose than constructed.

Agricultural Land: All sales will be studied for possible use in determining value for the next assessment year. Land will be checked for possible land use change. CRP land will be entered into the system after a check with the property owner. Visual inspection of the land for any land use changes or new construction.

Tax Exempt Property: Will begin the process of listing and valuing all exempt property with new pictures and measurements.

2021

Residential: The City of York, North of the Railroad Tracks will be studied and adjustments made if necessary. Waco Village will be checked for changes and adjusted. Rural residential property in the townships of Bradshaw, Lockridge, New York and Waco will be checked for changes. New pictures will be taken of these properties. Building permits will be checked and implemented. Changes will be verified by the Assessor and staff.

Commercial: Commercial property is updated as necessary for new construction. Waco Commercial property will be checked. Very small number of commercial properties in Waco. Central Value Ag property is majority. Will check that property.

Agricultural property: All sales will be studied for possible use in determining value for the next assessment year. Land will be checked for possible land use change. Visual inspection for land use changes and new construction.

2022

Residential: Another section of the City of York will be checked and revalued as the sales indicate. Rural properties in Brown Township, Baker Township, Leroy Township and Beaver Township will be checked for changes and new pictures taken.

Commercial: Commercial property is updated as necessary for new construction.

Agricultural property: All sales will be studied for possible use in determining value for next assessment year. Land will be checked for possible land use change. Visual inspection for land use changes and new construction.

The York County Assessors office, Assessor and Staff, work diligently to accurately maintain the records kept on file in the office.

2021 data used to determine special value for York County, Nebraska

York County currently has two areas where special value applications have been filed. One area is along the Highway 81 corridor from the interstate to the City Proper. The other area is between the city limits west to the bi-pass on 4th st. This is an area that is almost inaccessible for farming but would make an ideal residential area as it is adjacent to the golf course. A commercial property has already been developed in this area for storage units.

Commercial sales in the first mile north of the Interstate and on the east side of 81 have been recorded at \$.85 per square foot for 17 acres for the Super Walmart and \$120,000 for lots approximately one acre in size for commercial development. In the second mile north of the interstate a tract of land, 72.55 acres in size, is being offered for sale for commercial development. This tract was sold for \$900,000 or \$12500 per acre the same as farm ground at that time, 2014. They are now in the City Limits of York. There has been one sale along the corridor between the interstate and the City property for \$6500 per acre. This property is typical of dry land sales in the county for 2017.

York County now has only 5 parcels under a special use application. The remainder have been sold to someone else and the application was not renewed in that name or annexed into the city limits. That land is valued using the same procedures as any other agricultural parcel.

Ann Charlton
York County Assessor
March 1, 2021