

NEBRASKA

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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

YORK COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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: Kurt Bulgrin, York County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

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

Statistical Analysis:

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

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

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

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

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

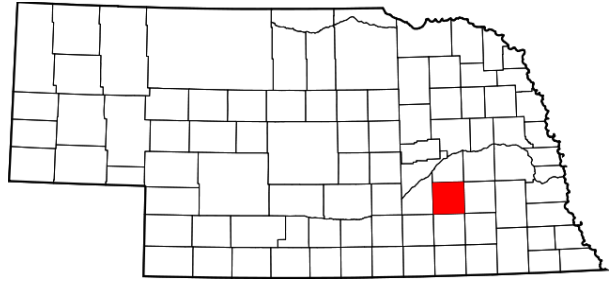
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

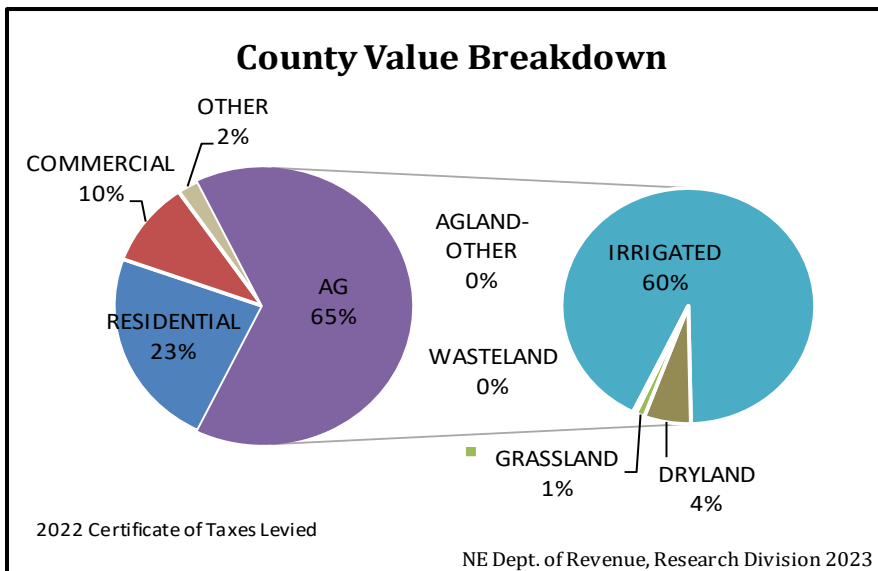
**Further information may be found in Exhibit 94*

County Overview

With a total area of 572 square miles, York County has 14,244 residents, per the Census Bureau Quick Facts for 2021, a 1% population increase over the 2010 U.S. Census. Reports indicate that 75% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$139,507 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in York County are located in and around York, the county seat. According to the latest information available from the U.S. Census Bureau, there are 521 employer establishments with total employment of 6,684, for a 2% increase in employment.



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

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

CITY POPULATION CHANGE			
	2012	2022	Change
BENEDICT	234	203	-13.2%
BRADSHAW	273	273	0.0%
GRESHAM	223	219	-1.8%
HENDERSON	991	1,080	9.0%
LUSHTON	30	28	-6.7%
MCCOOL JUNCTION	409	453	10.8%
THAYER	62	44	-29.0%
WACO	236	296	25.4%

2023 Residential Correlation for York County

Assessment Actions

Small valuation adjustments were made to most valuation groups within the residential class.

All pick-up and maintenance work were completed.

Assessment Practice Review

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

There was a period of 71 days where prior county assessor did not submit sales. Verification and qualification practices were reviewed. It should be noted, on September 1, 2022, after 52 years of county service, the previous York County Assessor retired. A new county assessor was appointed and stepped in to learn what needed to be done for a few months, until the permanent elected county assessor took office in January. Through this transitional and learning period, sales and reports have been transferred timely and processes to increase efficiency within the office have been discussed.

The sales usability rate is within 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 made available for the measurement of the residential class of property.

The county assessor follows the six-year inspection and review cycle requirement; all residential properties have a date of last inspection ranging from 2017 through 2019. All residential costing tables are dated 2020, with depreciation tables dated 2020 to 2021. Lot studies are completed when a reappraisal is completed for each valuation group.

There is a valuation methodology on file.

2023 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 and Thayer)
8	Lakes (Spring Lake Est. and Spring Lake View)
9	Rural

There are 532 qualified sales representing eight valuation groups. Two of the three measures of central tendency are within the acceptable range. The COD and PRD are high, but are impacted by low dollar outliers, the sale price substratum does not display a clearly regressive pattern.

All valuation groups have a median within the acceptable range. Valuation Groups 5 and 8, both have CODs that are too low to support appraisal equity in rural locations. These CODs are the result of the prior county assessor's sales review practices, further review will be conducted through the assessment practice review to confirm appraisal uniformity, however it appears that overall changes to sold and unsold parcels changed uniformly. The reported assessment actions are reflected in the 2023 County Abstract of Assessment for Real Property, Form 45, Compared with the 2022 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	394	96.75	100.11	96.20	16.79	104.06
2	31	94.68	107.39	92.73	22.29	115.81
4	51	95.79	111.73	91.42	34.75	122.22
5	19	99.82	99.08	98.74	04.82	100.34
6	11	98.81	99.76	97.57	05.81	102.24
8	1	96.96	96.96	96.96	00.00	100.00
9	25	95.20	110.70	92.56	43.22	119.60
ALL	532	96.67	102.10	95.51	19.36	106.90

2023 Residential Correlation for York County

Level of Value

Based on analysis of all available information, the level of value for the residential property in York County is determined to be 97% of market value.

2023 Commercial Correlation for York County

Assessment Actions

For the 2023 assessment year, a commercial reappraisal was completed, and values increased 36%. Routine maintenance and pick-up work were completed.

Assessment Practice Review

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

The review of the sales verification and qualification indicates the usability is comparable to state averages for the commercial class. The review indicated no apparent bias existed in the qualification determination and all arm's-length sales were made available for measurement purposes.

The York County Assessor recognizes five different valuation groups. These define distinct areas within the county and are all based on similar economic characteristics. The six-year inspection and review cycle is current. Vacant lot studies, costing and depreciation tables are also dated 2020.

Description of Analysis

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

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

For the overall class, there were 72 qualified sales that encompassed all five valuation groups. With a median of 99% this falls within the range, while the mean is at 111% and weighted mean at 104% are outside the range. The COD and PRD are also higher than recommended range.

Valuation Group 1 is the only valuation group that had enough qualified sales for measurement analyses. Overall, only the median measure of central tendency is within the acceptable range, both the weighted mean and mean are above. The COD is acceptable, and the PRD is somewhat high, but the sale price substrata does not indicate a regressive pattern.

2023 Commercial Correlation for York County

Occupancy code 353 (Retail Store), with 12 qualified sales has a median of 103%, a COD of 28% and PRD of 118%. One low dollar sale is affecting these measures, with removal of this sale the median falls to 99%, COD 14% and PRD to 104% This occupancy should not be adjusted, a substat can be found in the appendix of this report.

Comparison of the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicated that both sold properties and the abstract changed similarly.

Equalization and Quality of Assessment

Based on the review of assessment practice, the commercial values are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	57	98.17	109.64	104.39	20.83	105.03
2	4	101.15	146.84	116.58	51.45	125.96
4	6	99.07	104.00	100.85	05.75	103.12
5	3	95.88	97.38	97.32	02.07	100.06
9	2	111.91	111.91	116.90	07.69	95.73
<u> ALL </u>	<u>72</u>	98.77	110.79	104.12	20.30	106.41

Level of Value

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

2023 Agricultural Correlation for York County

Assessment Actions

For the 2023 assessment year, the York County Assessor increased irrigated land 4% and dryland 8%. Pick-up work and maintenance were also completed.

Assessment Practice Review

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

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

The county assessor has determined that there is only a need for one agricultural market area. Each year the market is studied to determine if additional market areas are needed. Aerial imagery, drive by reviews, and physical inspections are completed to keep land use up to date and pick-up new improvements.

As stated above, land use is reviewed yearly using aerial imagery. Additional information such as certification from Farm Services Agency (FSA) maps, information from the NRD as well as physical inspections and questionnaires is also utilized. Home site acres are valued at \$24,500 and the building sites are valued at \$7,127 an acre. Agricultural homes and rural residential sites are valued with the same appraisal process. The York County Assessor is in compliance with the six-year inspection and review cycle.

Description of Analysis

There are 79 qualified sales with the majority being irrigated land. All measures of central tendency are within the acceptable range. The COD is within the IAAO acceptable range.

A study of the 80% Majority Land Use (MLU) by market area did not reveal any grassland sales during the study period. Irrigated land with 72 sales had all measures within the acceptable range, while dryland had an insufficient number of sales for analysis. The 2023 Average Acre Value Comparison chart supports that dryland and grassland are equalized with surrounding counties.

A comparison of the 2023 County Abstract of Assessment for Real Property Form 45 Compared to the 2022 Certificate of Taxes Levied Report (CTL) indicates that changes were made as were reported by the county assessor.

York County has a school bond subject to a 50% assessment pursuant to LB2. The school district statistics can be found in the Appendix of this report, and shows 22 sales with a median of 44%, which is at the low end of the acceptable range. Conversations with the county assessor have indicated that some of the school bond valuations did not calculate properly in the CAMA system,

2023 Agricultural Correlation for York County

these parcels will be corrected through County Board of Equalization, but does not impact the Abstract, as this valuation is the taxable value of LB2 school bonds only.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued using the same valuation process as rural residential acreages and the rural residential improvements.

The statistical review, the assessment practices of the county assessor, and the overview of the agricultural market in the surrounding area supports that land values in York County are assessed uniformly. The rural residential improvements and outbuildings in the agricultural class appear to demonstrate equalized valuation.

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	72	70.31	74.02	69.98	19.93	105.77
2	72	70.31	74.02	69.98	19.93	105.77
<u> Dry </u>						
County	4	64.99	67.61	64.36	11.57	105.05
2	4	64.99	67.61	64.36	11.57	105.05
<u> ALL </u>	<u>79</u>	69.80	73.75	69.93	19.74	105.46

Level of Value

Based on analysis of all available information, the level of value of agricultural land in York County is 70%.

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

A review of agricultural land value in York County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in York County is 44%.

2023 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	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	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, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for York County

Residential Real Property - Current

Number of Sales	532	Median	96.67
Total Sales Price	\$92,821,802	Mean	102.10
Total Adj. Sales Price	\$92,821,802	Wgt. Mean	95.51
Total Assessed Value	\$88,654,501	Average Assessed Value of the Base	\$132,681
Avg. Adj. Sales Price	\$174,477	Avg. Assessed Value	\$166,644

Confidence Interval - Current

95% Median C.I	96.04 to 97.45
95% Wgt. Mean C.I	93.46 to 97.56
95% Mean C.I	97.39 to 106.81
% of Value of the Class of all Real Property Value in the County	20.75
% of Records Sold in the Study Period	9.98
% of Value Sold in the Study Period	12.53

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	452	100	99.31
2021	352	99	98.81
2020	383	99	99.40
2019	405	99	98.67

2023 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	72	Median	98.77
Total Sales Price	\$20,660,800	Mean	110.79
Total Adj. Sales Price	\$20,660,800	Wgt. Mean	104.12
Total Assessed Value	\$21,511,874	Average Assessed Value of the Base	\$373,354
Avg. Adj. Sales Price	\$286,956	Avg. Assessed Value	\$298,776

Confidence Interval - Current

95% Median C.I	97.49 to 101.28
95% Wgt. Mean C.I	92.61 to 115.63
95% Mean C.I	102.73 to 118.85
% of Value of the Class of all Real Property Value in the County	10.80
% of Records Sold in the Study Period	7.30
% of Value Sold in the Study Period	5.84

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	43	98	97.53
2021	41	98	97.51
2020	34	98	98.40
2019	48	99	99.34

93 York
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 532
 Total Sales Price : 92,821,802
 Total Adj. Sales Price : 92,821,802
 Total Assessed Value : 88,654,501
 Avg. Adj. Sales Price : 174,477
 Avg. Assessed Value : 166,644

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 102
 COD : 19.36
 PRD : 106.90

COV : 54.26
 STD : 55.40
 Avg. Abs. Dev : 18.72
 MAX Sales Ratio : 796.69
 MIN Sales Ratio : 06.63

95% Median C.I. : 96.04 to 97.45
 95% Wgt. Mean C.I. : 93.46 to 97.56
 95% Mean C.I. : 97.39 to 106.81

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	58	99.92	105.41	103.68	10.84	101.67	73.42	245.24	99.06 to 102.60	178,238	184,793
01-JAN-21 To 31-MAR-21	54	98.36	100.94	98.03	09.92	102.97	74.00	197.45	95.75 to 100.20	187,090	183,411
01-APR-21 To 30-JUN-21	92	99.75	103.09	100.06	11.79	103.03	49.88	329.35	97.68 to 101.15	177,766	177,871
01-JUL-21 To 30-SEP-21	69	96.64	100.90	98.46	11.21	102.48	59.82	293.10	95.05 to 98.27	163,519	160,999
01-OCT-21 To 31-DEC-21	68	93.89	109.48	94.39	29.44	115.99	52.42	685.24	92.36 to 97.89	169,729	160,210
01-JAN-22 To 31-MAR-22	50	92.80	116.89	92.68	50.47	126.12	06.63	796.69	85.25 to 98.79	146,908	136,159
01-APR-22 To 30-JUN-22	70	89.06	93.02	86.79	23.48	107.18	39.36	326.05	78.71 to 94.85	180,127	156,338
01-JUL-22 To 30-SEP-22	71	93.82	91.61	89.93	15.01	101.87	33.71	167.55	89.57 to 96.15	186,591	167,795
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	273	98.95	102.60	100.04	11.20	102.56	49.88	329.35	97.68 to 99.62	176,110	176,173
01-OCT-21 To 30-SEP-22	259	92.86	101.56	90.65	27.93	112.04	06.63	796.69	91.24 to 94.85	172,756	156,600
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	283	97.52	103.68	97.95	15.56	105.85	49.88	685.24	96.56 to 98.60	174,141	170,571
<u>ALL</u>	532	96.67	102.10	95.51	19.36	106.90	06.63	796.69	96.04 to 97.45	174,477	166,644

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	394	96.75	100.11	96.20	16.79	104.06	06.63	685.24	95.88 to 97.63	175,110	168,463
2	31	94.68	107.39	92.73	22.29	115.81	74.53	245.24	89.06 to 105.98	77,932	72,266
4	51	95.79	111.73	91.42	34.75	122.22	48.44	796.69	92.14 to 98.60	175,896	160,803
5	19	99.82	99.08	98.74	04.82	100.34	75.26	111.06	95.64 to 103.17	172,353	170,180
6	11	98.81	99.76	97.57	05.81	102.24	85.86	119.79	93.94 to 104.90	193,164	188,467
8	1	96.96	96.96	96.96	00.00	100.00	96.96	96.96	N/A	320,000	310,285
9	25	95.20	110.70	92.56	43.22	119.60	39.36	597.12	84.49 to 99.16	268,889	248,878
<u>ALL</u>	532	96.67	102.10	95.51	19.36	106.90	06.63	796.69	96.04 to 97.45	174,477	166,644

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	530	96.67	101.99	95.51	19.29	106.78	06.63	796.69	96.04 to 97.45	174,762	166,912
06											
07	2	129.58	129.58	96.60	27.69	134.14	93.70	165.46	N/A	98,950	95,587
<u>ALL</u>	532	96.67	102.10	95.51	19.36	106.90	06.63	796.69	96.04 to 97.45	174,477	166,644

**93 York
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 532
 Total Sales Price : 92,821,802
 Total Adj. Sales Price : 92,821,802
 Total Assessed Value : 88,654,501
 Avg. Adj. Sales Price : 174,477
 Avg. Assessed Value : 166,644

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 102
 COD : 19.36
 PRD : 106.90

COV : 54.26
 STD : 55.40
 Avg. Abs. Dev : 18.72
 MAX Sales Ratio : 796.69
 MIN Sales Ratio : 06.63

95% Median C.I. : 96.04 to 97.45
 95% Wgt. Mean C.I. : 93.46 to 97.56
 95% Mean C.I. : 97.39 to 106.81

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	6	287.30	359.60	363.10	54.80	99.04	165.46	796.69	165.46 to 796.69	11,167	40,547
Less Than 30,000	19	165.46	218.96	185.78	58.79	117.86	98.09	796.69	120.57 to 245.24	19,000	35,299
Ranges Excl. Low \$											
Greater Than 4,999	532	96.67	102.10	95.51	19.36	106.90	06.63	796.69	96.04 to 97.45	174,477	166,644
Greater Than 14,999	526	96.56	99.16	95.32	16.50	104.03	06.63	685.24	95.88 to 97.38	176,340	168,082
Greater Than 29,999	513	96.36	97.77	95.16	15.44	102.74	06.63	685.24	95.74 to 97.17	180,235	171,508
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	6	287.30	359.60	363.10	54.80	99.04	165.46	796.69	165.46 to 796.69	11,167	40,547
15,000 TO 29,999	13	125.75	154.06	145.37	32.99	105.98	98.09	326.05	106.77 to 212.31	22,615	32,877
30,000 TO 59,999	50	104.18	125.25	125.87	32.93	99.51	53.27	685.24	97.10 to 114.73	44,652	56,203
60,000 TO 99,999	70	96.25	98.05	96.77	19.79	101.32	49.88	220.14	91.25 to 99.53	79,293	76,729
100,000 TO 149,999	118	94.96	96.00	95.04	16.26	101.01	33.71	597.12	92.16 to 97.27	126,092	119,836
150,000 TO 249,999	170	95.88	92.93	92.93	10.71	100.00	06.63	174.53	93.77 to 97.19	193,020	179,381
250,000 TO 499,999	98	96.82	93.94	94.29	09.44	99.63	39.36	139.04	95.01 to 98.55	333,729	314,665
500,000 TO 999,999	7	98.95	99.71	101.17	06.21	98.56	90.42	121.62	90.42 to 121.62	611,429	618,576
1,000,000 +											
ALL	532	96.67	102.10	95.51	19.36	106.90	06.63	796.69	96.04 to 97.45	174,477	166,644

93 York
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 72
Total Sales Price : 20,660,800
Total Adj. Sales Price : 20,660,800
Total Assessed Value : 21,511,874
Avg. Adj. Sales Price : 286,956
Avg. Assessed Value : 298,776

MEDIAN : 99
WGT. MEAN : 104
MEAN : 111
COD : 20.30
PRD : 106.41

COV : 31.51
STD : 34.91
Avg. Abs. Dev : 20.05
MAX Sales Ratio : 294.26
MIN Sales Ratio : 51.17

95% Median C.I. : 97.49 to 101.28
95% Wgt. Mean C.I. : 92.61 to 115.63
95% Mean C.I. : 102.73 to 118.85

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	3	187.18	190.75	160.70	36.23	118.70	90.81	294.26	N/A	36,667	58,923
01-JAN-20 To 31-MAR-20	6	115.87	119.15	112.19	16.12	106.20	99.32	143.65	99.32 to 143.65	146,250	164,080
01-APR-20 To 30-JUN-20	1	98.80	98.80	98.80	00.00	100.00	98.80	98.80	N/A	1,246	1,231
01-JUL-20 To 30-SEP-20	8	111.92	117.92	101.15	20.61	116.58	66.17	165.58	66.17 to 165.58	389,063	393,547
01-OCT-20 To 31-DEC-20	4	144.44	135.63	143.52	12.76	94.50	98.81	154.85	N/A	552,500	792,975
01-JAN-21 To 31-MAR-21	5	97.00	113.02	117.27	19.91	96.38	89.10	184.26	N/A	152,100	178,367
01-APR-21 To 30-JUN-21	8	97.47	93.45	81.76	06.09	114.30	74.56	101.44	74.56 to 101.44	332,625	271,968
01-JUL-21 To 30-SEP-21	8	95.25	94.39	94.56	02.75	99.82	89.80	98.73	89.80 to 98.73	440,194	416,263
01-OCT-21 To 31-DEC-21	8	102.98	109.17	105.71	11.58	103.27	95.16	151.40	95.16 to 151.40	178,751	188,949
01-JAN-22 To 31-MAR-22	4	111.51	117.19	117.67	15.96	99.59	98.17	147.56	N/A	525,250	618,053
01-APR-22 To 30-JUN-22	6	99.73	119.00	124.71	23.61	95.42	91.37	179.11	91.37 to 179.11	241,917	301,686
01-JUL-22 To 30-SEP-22	11	91.56	89.17	75.81	14.38	117.62	51.17	120.52	56.15 to 103.50	220,364	167,047
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	18	111.92	129.41	105.11	29.21	123.12	66.17	294.26	99.32 to 143.65	227,847	239,492
01-OCT-20 To 30-SEP-21	25	97.02	104.41	104.55	13.41	99.87	74.56	184.26	95.11 to 98.73	366,122	382,783
01-OCT-21 To 30-SEP-22	29	98.17	104.72	103.04	16.79	101.63	51.17	179.11	95.24 to 104.87	255,397	263,153
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	19	111.98	121.03	117.81	20.24	102.73	66.17	165.58	99.32 to 143.65	326,381	384,525
01-JAN-21 To 31-DEC-21	29	97.02	101.42	94.46	09.78	107.37	74.56	184.26	95.16 to 98.73	288,726	272,734
<u>ALL</u>	72	98.77	110.79	104.12	20.30	106.41	51.17	294.26	97.49 to 101.28	286,956	298,776

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	57	98.17	109.64	104.39	20.83	105.03	51.17	187.18	96.69 to 102.04	329,238	343,684
2	4	101.15	146.84	116.58	51.45	125.96	90.81	294.26	N/A	16,187	18,871
4	6	99.07	104.00	100.85	05.75	103.12	97.92	129.70	97.92 to 129.70	135,417	136,568
5	3	95.88	97.38	97.32	02.07	100.06	95.16	101.09	N/A	275,668	268,291
9	2	111.91	111.91	116.90	07.69	95.73	103.30	120.52	N/A	95,000	111,051
<u>ALL</u>	72	98.77	110.79	104.12	20.30	106.41	51.17	294.26	97.49 to 101.28	286,956	298,776

**93 York
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 72
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 Total Adj. Sales Price : 20,660,800
 Total Assessed Value : 21,511,874
 Avg. Adj. Sales Price : 286,956
 Avg. Assessed Value : 298,776

MEDIAN : 99
 WGT. MEAN : 104
 MEAN : 111
 COD : 20.30
 PRD : 106.41

COV : 31.51
 STD : 34.91
 Avg. Abs. Dev : 20.05
 MAX Sales Ratio : 294.26
 MIN Sales Ratio : 51.17

95% Median C.I. : 97.49 to 101.28
 95% Wgt. Mean C.I. : 92.61 to 115.63
 95% Mean C.I. : 102.73 to 118.85

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	6	95.47	85.11	81.20	14.97	104.82	51.17	104.87	51.17 to 104.87	598,750	486,201
03	66	99.07	113.12	108.94	20.64	103.84	56.15	294.26	98.06 to 102.04	258,611	281,737
04											
<u>ALL</u>	<u>72</u>	<u>98.77</u>	<u>110.79</u>	<u>104.12</u>	<u>20.30</u>	<u>106.41</u>	<u>51.17</u>	<u>294.26</u>	<u>97.49 to 101.28</u>	<u>286,956</u>	<u>298,776</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	98.80	98.80	98.80	00.00	100.00	98.80	98.80	N/A	1,246	1,231
Less Than 15,000	2	196.53	196.53	264.72	49.73	74.24	98.80	294.26	N/A	4,123	10,915
Less Than 30,000	6	98.77	131.36	112.29	34.59	116.98	95.88	294.26	95.88 to 294.26	16,708	18,761
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	71	98.73	110.96	104.12	20.60	106.57	51.17	294.26	97.02 to 101.44	290,980	302,967
Greater Than 14,999	70	98.73	108.34	104.06	18.06	104.11	51.17	187.18	97.02 to 101.28	295,036	307,001
Greater Than 29,999	66	98.77	108.92	104.08	19.00	104.65	51.17	187.18	97.02 to 101.44	311,524	324,232
<u>Incremental Ranges</u>											
0 TO 4,999	1	98.80	98.80	98.80	00.00	100.00	98.80	98.80	N/A	1,246	1,231
5,000 TO 14,999	1	294.26	294.26	294.26	00.00	100.00	294.26	294.26	N/A	7,000	20,598
15,000 TO 29,999	4	97.87	98.78	98.62	02.39	100.16	95.88	103.50	N/A	23,000	22,684
30,000 TO 59,999	7	103.30	113.65	116.09	19.44	97.90	89.80	165.58	89.80 to 165.58	44,714	51,908
60,000 TO 99,999	10	102.72	117.37	116.69	20.40	100.58	85.71	187.18	97.02 to 147.56	77,700	90,668
100,000 TO 149,999	11	98.17	110.82	109.93	15.55	100.81	91.56	153.27	92.75 to 147.25	119,545	131,419
150,000 TO 249,999	17	98.17	110.41	109.38	16.72	100.94	86.84	184.26	95.11 to 120.52	188,176	205,831
250,000 TO 499,999	11	98.12	99.78	102.61	15.13	97.24	51.17	179.11	88.79 to 101.28	336,641	345,441
500,000 TO 999,999	3	90.78	80.70	77.58	14.32	104.02	56.15	95.16	N/A	686,668	532,697
1,000,000 TO 1,999,999	7	122.42	111.95	106.45	21.95	105.17	66.17	154.85	66.17 to 154.85	1,313,357	1,398,085
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>72</u>	<u>98.77</u>	<u>110.79</u>	<u>104.12</u>	<u>20.30</u>	<u>106.41</u>	<u>51.17</u>	<u>294.26</u>	<u>97.49 to 101.28</u>	<u>286,956</u>	<u>298,776</u>

**93 York
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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 Avg. Assessed Value : 298,776

MEDIAN : 99
 WGT. MEAN : 104
 MEAN : 111
 COD : 20.30
 PRD : 106.41

COV : 31.51
 STD : 34.91
 Avg. Abs. Dev : 20.05
 MAX Sales Ratio : 294.26
 MIN Sales Ratio : 51.17

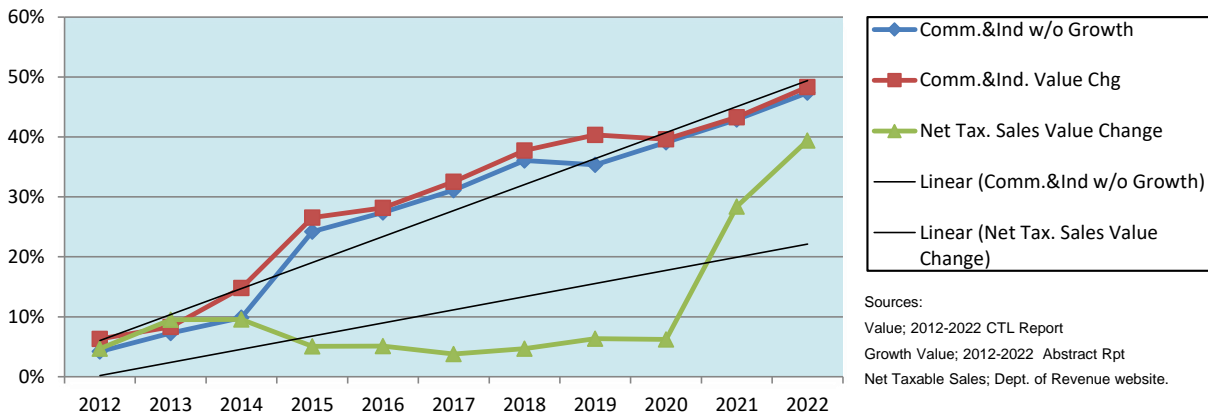
95% Median C.I. : 97.49 to 101.28
 95% Wgt. Mean C.I. : 92.61 to 115.63
 95% Mean C.I. : 102.73 to 118.85

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	179.11	179.11	179.11	00.00	100.00	179.11	179.11	N/A	432,000	773,748
311	1	95.16	95.16	95.16	00.00	100.00	95.16	95.16	N/A	510,004	485,300
319	1	89.10	89.10	89.10	00.00	100.00	89.10	89.10	N/A	175,000	155,929
326	1	129.70	129.70	129.70	00.00	100.00	129.70	129.70	N/A	50,000	64,851
341	2	78.80	78.80	61.96	28.74	127.18	56.15	101.44	N/A	487,500	302,052
344	10	98.75	111.89	104.53	17.27	107.04	90.78	153.27	91.56 to 151.40	201,050	210,155
349	3	134.20	118.77	97.47	18.13	121.85	74.56	147.56	N/A	963,333	938,933
352	9	95.38	88.82	83.72	11.23	106.09	51.17	104.87	66.17 to 102.04	485,394	406,381
353	12	103.22	125.13	106.16	28.15	117.87	91.37	294.26	96.79 to 143.65	131,000	139,067
384	2	100.78	100.78	98.44	02.70	102.38	98.06	103.50	N/A	130,250	128,224
386	4	97.87	98.64	97.83	06.87	100.83	86.84	111.98	N/A	122,875	120,204
406	9	96.63	103.90	102.60	10.93	101.27	89.80	165.58	90.81 to 101.28	102,916	105,590
410	2	136.45	136.45	131.20	37.19	104.00	85.71	187.18	N/A	72,500	95,118
412	1	100.60	100.60	100.60	00.00	100.00	100.60	100.60	N/A	450,000	452,685
419	1	98.12	98.12	98.12	00.00	100.00	98.12	98.12	N/A	385,000	377,744
426	2	120.50	120.50	112.15	26.32	107.45	88.79	152.21	N/A	237,500	266,361
430	1	103.30	103.30	103.30	00.00	100.00	103.30	103.30	N/A	40,000	41,320
442	1	89.25	89.25	89.25	00.00	100.00	89.25	89.25	N/A	180,000	160,644
447	1	135.60	135.60	135.60	00.00	100.00	135.60	135.60	N/A	1,000,000	1,356,030
455	1	98.09	98.09	98.09	00.00	100.00	98.09	98.09	N/A	247,500	242,785
470	1	98.81	98.81	98.81	00.00	100.00	98.81	98.81	N/A	100,000	98,809
471	1	100.05	100.05	100.05	00.00	100.00	100.05	100.05	N/A	87,500	87,547
494	2	141.50	141.50	157.08	30.23	90.08	98.73	184.26	N/A	139,250	218,737
530	1	120.52	120.52	120.52	00.00	100.00	120.52	120.52	N/A	150,000	180,781
595	2	138.64	138.64	135.60	11.70	102.24	122.42	154.85	N/A	1,230,500	1,668,507
<u>ALL</u>	<u>72</u>	<u>98.77</u>	<u>110.79</u>	<u>104.12</u>	<u>20.30</u>	<u>106.41</u>	<u>51.17</u>	<u>294.26</u>	<u>97.49 to 101.28</u>	<u>286,956</u>	<u>298,776</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 216,001,118	\$ 1,718,440	0.80%	\$ 214,282,678		\$ 193,699,998	
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%
2021	\$ 309,501,706	\$ 853,850	0.28%	\$ 308,647,856	2.35%	\$ 248,704,400	20.86%
2022	\$ 320,425,454	\$ 2,083,138	0.65%	\$ 318,342,316	2.86%	\$ 270,046,785	8.58%
Ann %chg	3.39%			Average	2.09%	2.91%	3.26%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	4.21%	6.31%	4.68%
2013	7.31%	8.33%	9.52%
2014	9.84%	14.80%	9.57%
2015	24.22%	26.55%	5.08%
2016	27.39%	28.17%	5.11%
2017	31.15%	32.53%	3.79%
2018	36.07%	37.74%	4.68%
2019	35.37%	40.36%	6.33%
2020	39.13%	39.61%	6.24%
2021	42.89%	43.29%	28.40%
2022	47.38%	48.34%	39.41%

County Number	93
County Name	York

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	103	COV :	45.13	95% Median C.I. :	96.79 to 143.65
Total Sales Price :	1,572,000	Wgt. Mean :	106	STD :	56.47	95% Wgt. Mean C.I. :	93.45 to 118.86
Total Adj. Sales Price :	1,572,000	Mean :	125	Avg. Abs. Dev :	29.06	95% Mean C.I. :	89.25 to 161.01
Total Assessed Value :	1,668,805						
Avg. Adj. Sales Price :	131,000	COD :	28.15	MAX Sales Ratio :	294.26		
Avg. Assessed Value :	139,067	PRD :	117.87	MIN Sales Ratio :	91.37		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	1	294.26	294.26	294.26		100.00	294.26	294.26	N/A	7,000	20,598
01/01/2020 To 03/31/2020	1	143.65	143.65	143.65		100.00	143.65	143.65	N/A	130,000	186,750
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	1	111.86	111.86	111.86		100.00	111.86	111.86	N/A	60,000	67,114
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021	3	97.92	96.71	97.10	02.29	99.60	92.75	99.46	N/A	165,000	160,220
07/01/2021 To 09/30/2021	1	91.37	91.37	91.37		100.00	91.37	91.37	N/A	320,000	292,372
10/01/2021 To 12/31/2021	2	114.06	114.06	110.52	06.21	103.20	106.98	121.13	N/A	100,000	110,520
01/01/2022 To 03/31/2022	1	98.17	98.17	98.17		100.00	98.17	98.17	N/A	100,000	98,171
04/01/2022 To 06/30/2022	2	122.02	122.02	116.19	20.68	105.02	96.79	147.25	N/A	130,000	151,051
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	3	143.65	183.26	139.32	42.33	131.54	111.86	294.26	N/A	65,667	91,487
10/01/2020 To 09/30/2021	4	95.34	95.38	94.85	03.48	100.56	91.37	99.46	N/A	203,750	193,258
10/01/2021 To 09/30/2022	5	106.98	114.06	110.95	13.72	102.80	96.79	147.25	N/A	112,000	124,262
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	2	127.76	127.76	133.61	12.45	95.62	111.86	143.65	N/A	95,000	126,932
01/01/2021 To 12/31/2021	6	98.69	101.60	97.94	07.69	103.74	91.37	121.13	91.37 to 121.13	169,167	165,678

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	103	COV :	45.13	95% Median C.I. :	96.79 to 143.65
Total Sales Price :	1,572,000	Wgt. Mean :	106	STD :	56.47	95% Wgt. Mean C.I. :	93.45 to 118.86
Total Adj. Sales Price :	1,572,000	Mean :	125	Avg. Abs. Dev :	29.06	95% Mean C.I. :	89.25 to 161.01
Total Assessed Value :	1,668,805						
Avg. Adj. Sales Price :	131,000	COD :	28.15	MAX Sales Ratio :	294.26		
Avg. Assessed Value :	139,067	PRD :	117.87	MIN Sales Ratio :	91.37		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	9	106.98	112.36	106.54	14.91	105.46	91.37	147.25	92.75 to 143.65	148,889	158,627
2	1	294.26	294.26	294.26		100.00	294.26	294.26	N/A	7,000	20,598
4	2	98.05	98.05	98.03	00.13	100.02	97.92	98.17	N/A	112,500	110,283

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	12	103.22	125.13	106.16	28.15	117.87	91.37	294.26	96.79 to 143.65	131,000	139,067
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	103	COV :	45.13	95% Median C.I. :	96.79 to 143.65
Total Sales Price :	1,572,000	Wgt. Mean :	106	STD :	56.47	95% Wgt. Mean C.I. :	93.45 to 118.86
Total Adj. Sales Price :	1,572,000	Mean :	125	Avg. Abs. Dev :	29.06	95% Mean C.I. :	89.25 to 161.01
Total Assessed Value :	1,668,805						
Avg. Adj. Sales Price :	131,000	COD :	28.15	MAX Sales Ratio :	294.26		
Avg. Assessed Value :	139,067	PRD :	117.87	MIN Sales Ratio :	91.37		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	294.26	294.26	294.26		100.00	294.26	294.26	N/A	7,000	20,598
Less Than 30,000	1	294.26	294.26	294.26		100.00	294.26	294.26	N/A	7,000	20,598
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	12	103.22	125.13	106.16	28.15	117.87	91.37	294.26	96.79 to 143.65	131,000	139,067
Greater Than 15,000	11	99.46	109.76	105.32	14.07	104.22	91.37	147.25	92.75 to 143.65	142,273	149,837
Greater Than 30,000	11	99.46	109.76	105.32	14.07	104.22	91.37	147.25	92.75 to 143.65	142,273	149,837
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	1	294.26	294.26	294.26		100.00	294.26	294.26	N/A	7,000	20,598
15,000 TO 29,999											
30,000 TO 59,999	1	121.13	121.13	121.13		100.00	121.13	121.13	N/A	50,000	60,567
60,000 TO 99,999	1	111.86	111.86	111.86		100.00	111.86	111.86	N/A	60,000	67,114
100,000 TO 149,999	5	98.17	115.95	114.84	20.42	100.97	92.75	147.25	N/A	120,000	137,809
150,000 TO 249,999	3	99.46	101.08	100.77	03.42	100.31	96.79	106.98	N/A	178,333	179,703
250,000 TO 499,999	1	91.37	91.37	91.37		100.00	91.37	91.37	N/A	320,000	292,372
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	103	COV :	45.13	95% Median C.I. :	96.79 to 143.65
Total Sales Price :	1,572,000	Wgt. Mean :	106	STD :	56.47	95% Wgt. Mean C.I. :	93.45 to 118.86
Total Adj. Sales Price :	1,572,000	Mean :	125	Avg. Abs. Dev :	29.06	95% Mean C.I. :	89.25 to 161.01
Total Assessed Value :	1,668,805						
Avg. Adj. Sales Price :	131,000	COD :	28.15	MAX Sales Ratio :	294.26		
Avg. Assessed Value :	139,067	PRD :	117.87	MIN Sales Ratio :	91.37		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
353	12	103.22	125.13	106.16	28.15	117.87	91.37	294.26	96.79 to 143.65	131,000	139,067

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Increase	0%

What IF

93 York
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 79
Total Sales Price : 79,962,681
Total Adj. Sales Price : 79,962,681
Total Assessed Value : 55,919,425
Avg. Adj. Sales Price : 1,012,186
Avg. Assessed Value : 707,841

MEDIAN : 70
WGT. MEAN : 70
MEAN : 74
COD : 19.74
PRD : 105.46

COV : 27.80
STD : 20.50
Avg. Abs. Dev : 13.78
MAX Sales Ratio : 174.53
MIN Sales Ratio : 46.68

95% Median C.I. : 67.60 to 75.79
95% Wgt. Mean C.I. : 66.16 to 73.70
95% Mean C.I. : 69.23 to 78.27

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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-19 To 31-DEC-19	8	84.83	84.13	85.84	12.09	98.01	67.45	100.12	67.45 to 100.12	740,665	635,813	
01-JAN-20 To 31-MAR-20	14	77.09	83.35	78.30	15.51	106.45	59.43	125.53	74.24 to 100.73	1,003,350	785,631	
01-APR-20 To 30-JUN-20	3	84.63	83.68	84.16	01.94	99.43	80.75	85.66	N/A	701,892	590,702	
01-JUL-20 To 30-SEP-20	2	68.77	68.77	68.76	00.28	100.01	68.58	68.96	N/A	1,506,434	1,035,787	
01-OCT-20 To 31-DEC-20	5	71.51	70.84	71.44	07.13	99.16	57.65	79.45	N/A	1,115,248	796,752	
01-JAN-21 To 31-MAR-21	6	68.19	71.58	68.77	06.13	104.09	66.45	89.40	66.45 to 89.40	1,080,109	742,792	
01-APR-21 To 30-JUN-21	6	66.64	67.21	66.12	11.85	101.65	49.72	80.47	49.72 to 80.47	768,405	508,042	
01-JUL-21 To 30-SEP-21	1	82.79	82.79	82.79	00.00	100.00	82.79	82.79	N/A	320,000	264,927	
01-OCT-21 To 31-DEC-21	18	67.12	75.14	68.00	30.26	110.50	46.68	174.53	53.32 to 81.76	1,073,533	729,959	
01-JAN-22 To 31-MAR-22	7	57.77	58.49	58.35	08.83	100.24	50.34	69.68	50.34 to 69.68	1,331,406	776,937	
01-APR-22 To 30-JUN-22	5	56.03	60.33	60.80	10.73	99.23	52.92	70.94	N/A	1,007,520	612,576	
01-JUL-22 To 30-SEP-22	4	54.91	66.13	61.76	24.91	107.08	50.91	103.79	N/A	1,050,890	649,005	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	27	79.09	82.54	79.43	13.53	103.92	59.43	125.53	74.35 to 89.52	929,287	738,112	
01-OCT-20 To 30-SEP-21	18	69.34	70.54	69.19	09.58	101.95	49.72	89.40	66.45 to 75.79	943,740	652,983	
01-OCT-21 To 30-SEP-22	34	58.84	68.47	63.98	26.10	107.02	46.68	174.53	54.20 to 69.68	1,114,253	712,845	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	24	76.46	79.57	76.09	13.01	104.57	57.65	125.53	71.51 to 81.68	1,030,903	784,428	
01-JAN-21 To 31-DEC-21	31	68.13	73.16	68.03	21.43	107.54	46.68	174.53	64.23 to 75.79	991,441	674,490	
<u>ALL</u>	79	69.80	73.75	69.93	19.74	105.46	46.68	174.53	67.60 to 75.79	1,012,186	707,841	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
2	79	69.80	73.75	69.93	19.74	105.46	46.68	174.53	67.60 to 75.79	1,012,186	707,841	
<u>ALL</u>	79	69.80	73.75	69.93	19.74	105.46	46.68	174.53	67.60 to 75.79	1,012,186	707,841	

93 York
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 79
 Total Sales Price : 79,962,681
 Total Adj. Sales Price : 79,962,681
 Total Assessed Value : 55,919,425
 Avg. Adj. Sales Price : 1,012,186
 Avg. Assessed Value : 707,841

MEDIAN : 70
 WGT. MEAN : 70
 MEAN : 74
 COD : 19.74
 PRD : 105.46

COV : 27.80
 STD : 20.50
 Avg. Abs. Dev : 13.78
 MAX Sales Ratio : 174.53
 MIN Sales Ratio : 46.68

95% Median C.I. : 67.60 to 75.79
 95% Wgt. Mean C.I. : 66.16 to 73.70
 95% Mean C.I. : 69.23 to 78.27

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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	48	69.34	72.30	68.95	19.74	104.86	46.68	174.53	64.80 to 76.37	1,042,901	719,051
2	48	69.34	72.30	68.95	19.74	104.86	46.68	174.53	64.80 to 76.37	1,042,901	719,051
Dry											
County	2	64.99	64.99	64.86	03.79	100.20	62.53	67.45	N/A	626,000	406,013
2	2	64.99	64.99	64.86	03.79	100.20	62.53	67.45	N/A	626,000	406,013
ALL	79	69.80	73.75	69.93	19.74	105.46	46.68	174.53	67.60 to 75.79	1,012,186	707,841

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	72	70.31	74.02	69.98	19.93	105.77	46.68	174.53	68.13 to 75.79	1,048,523	733,740
2	72	70.31	74.02	69.98	19.93	105.77	46.68	174.53	68.13 to 75.79	1,048,523	733,740
Dry											
County	4	64.99	67.61	64.36	11.57	105.05	57.65	82.79	N/A	636,000	409,335
2	4	64.99	67.61	64.36	11.57	105.05	57.65	82.79	N/A	636,000	409,335
ALL	79	69.80	73.75	69.93	19.74	105.46	46.68	174.53	67.60 to 75.79	1,012,186	707,841

York County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	7,100	7,100	6,700	7,000	n/a	6,197	6,000	6,000	6,945
Hamilton	1	6,539	6,490	6,380	6,199	2,200	5,500	5,200	5,200	6,359
Polk	1	6,608	5,960	5,600	5,287	4,800	4,799	4,595	4,071	6,091
Butler	1	6,773	6,248	6,110	5,929	5,589	5,313	4,932	4,807	6,168
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Saline	3	6,197	6,085	6,082	6,016	5,745	5,015	5,010	4,779	5,957
Fillmore	1	6,800	6,600	6,500	6,400	6,200	5,900	5,700	5,650	6,442
Clay	1	6,160	6,160	6,065	6,065	n/a	5,875	5,740	5,740	6,078

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	5,199	5,393	4,850	4,849	4,742	n/a	4,748	4,748	5,069
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,150
Polk	1	5,248	4,970	3,820	3,810	3,420	3,320	3,210	3,210	4,632
Butler	1	6,500	5,900	5,649	5,550	5,300	4,800	3,750	3,625	5,198
Seward	1	5,650	5,600	4,950	4,900	4,900	3,800	3,800	3,000	4,932
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,596
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
Clay	1	3,205	3,205	2,930	2,930	2,750	2,750	2,660	2,660	3,028

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	1,622	1,623	1,606	1,600	n/a	n/a	n/a	1,316	1,611
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Polk	1	1,600	1,595	1,590	1,585	1,580	n/a	1,510	1,500	1,591
Butler	1	2,695	2,671	2,618	2,621	2,176	2,500	n/a	2,425	2,663
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
Clay	1	1,315	1,315	1,315	1,315	n/a	n/a	n/a	1,225	1,308

County	Mkt Area	CRP	TIMBER	WASTE
York	1	800	n/a	601
Hamilton	1	n/a	n/a	900
Polk	1	2,000	1,150	300
Butler	1	3,183	1,725	749
Seward	1	2,548	801	100
Saline	3	1,778	516	107
Fillmore	1	1,428	n/a	380
Clay	1	1,254	n/a	500

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	22	Median :	44	COV :	23.61	95% Median C.I. :	41.75 to 48.61
Total Sales Price :	22,216,378	Wgt. Mean :	46	STD :	10.92	95% Wgt. Mean C.I. :	33.07 to 58.72
Total Adj. Sales Price :	22,216,378	Mean :	46	Avg.Abs.Dev :	07.67	95% Mean C.I. :	41.42 to 51.10
Total Assessed Value :	10,196,411						
Avg. Adj. Sales Price :	1,009,835	COD :	17.37	MAX Sales Ratio :	69.37		
Avg. Assessed Value :	463,473	PRD :	100.78	MIN Sales Ratio :	32.41		

Printed : 04/06/2023

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	3	65.08	64.21	64.59	05.73	99.41	58.19	69.37	N/A	758,627	489,998
01/01/2020 To 03/31/2020	2	52.89	52.89	53.47	08.09	98.92	48.61	57.17	N/A	1,622,150	867,337
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	4	44.15	44.78	44.35	02.74	100.97	43.19	47.62	N/A	1,145,079	507,823
04/01/2021 To 06/30/2021	4	41.93	40.29	39.99	07.66	100.75	32.41	44.88	N/A	822,137	328,795
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021	4	43.89	43.98	44.14	02.78	99.64	42.12	46.03	N/A	1,045,651	461,531
01/01/2022 To 03/31/2022	2	33.05	33.05	33.05	01.00	100.00	32.72	33.37	N/A	1,095,246	361,958
04/01/2022 To 06/30/2022	1	36.42	36.42	36.42		100.00	36.42	36.42	N/A	675,000	245,853
07/01/2022 To 09/30/2022	2	50.28	50.28	46.61	34.19	107.87	33.09	67.47	N/A	889,619	414,691
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	5	58.19	59.68	58.05	09.85	102.81	48.61	69.37	N/A	1,104,036	640,934
10/01/2020 To 09/30/2021	8	43.57	42.53	42.53	06.13	100.00	32.41	47.62	32.41 to 47.62	983,608	418,309
10/01/2021 To 09/30/2022	9	42.12	42.11	41.30	17.33	101.96	32.72	67.47	33.09 to 46.03	980,815	405,030
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	2	52.89	52.89	53.47	08.09	98.92	48.61	57.17	N/A	1,622,150	867,337
01/01/2021 To 12/31/2021	12	43.68	43.02	43.09	05.01	99.84	32.41	47.62	42.10 to 44.88	1,004,289	432,716
<u>ALL</u>											
10/01/2019 To 09/30/2022	22	44.15	46.26	45.90	17.37	100.78	32.41	69.37	41.75 to 48.61	1,009,835	463,473

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	22	Median :	44	COV :	23.61	95% Median C.I. :	41.75 to 48.61
Total Sales Price :	22,216,378	Wgt. Mean :	46	STD :	10.92	95% Wgt. Mean C.I. :	33.07 to 58.72
Total Adj. Sales Price :	22,216,378	Mean :	46	Avg.Abs.Dev :	07.67	95% Mean C.I. :	41.42 to 51.10
Total Assessed Value :	10,196,411						
Avg. Adj. Sales Price :	1,009,835	COD :	17.37	MAX Sales Ratio :	69.37		
Avg. Assessed Value :	463,473	PRD :	100.78	MIN Sales Ratio :	32.41		

Printed : 04/06/2023

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	22	44.15	46.26	45.90	17.37	100.78	32.41	69.37	41.75 to 48.61	1,009,835	463,473
<u>ALL</u>											
10/01/2019 To 09/30/2022	22	44.15	46.26	45.90	17.37	100.78	32.41	69.37	41.75 to 48.61	1,009,835	463,473

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
180002											
300001											
410091											
720015											
720075											
800567											
930012											
930083											
930096	22	44.15	46.26	45.90	17.37	100.78	32.41	69.37	41.75 to 48.61	1,009,835	463,473
<u>ALL</u>											
10/01/2019 To 09/30/2022	22	44.15	46.26	45.90	17.37	100.78	32.41	69.37	41.75 to 48.61	1,009,835	463,473

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	18	44.15	45.78	45.50	16.94	100.62	32.41	67.47	41.75 to 48.61	1,069,334	486,524
2	18	44.15	45.78	45.50	16.94	100.62	32.41	67.47	41.75 to 48.61	1,069,334	486,524
<u>ALL</u>											
10/01/2019 To 09/30/2022	22	44.15	46.26	45.90	17.37	100.78	32.41	69.37	41.75 to 48.61	1,009,835	463,473

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

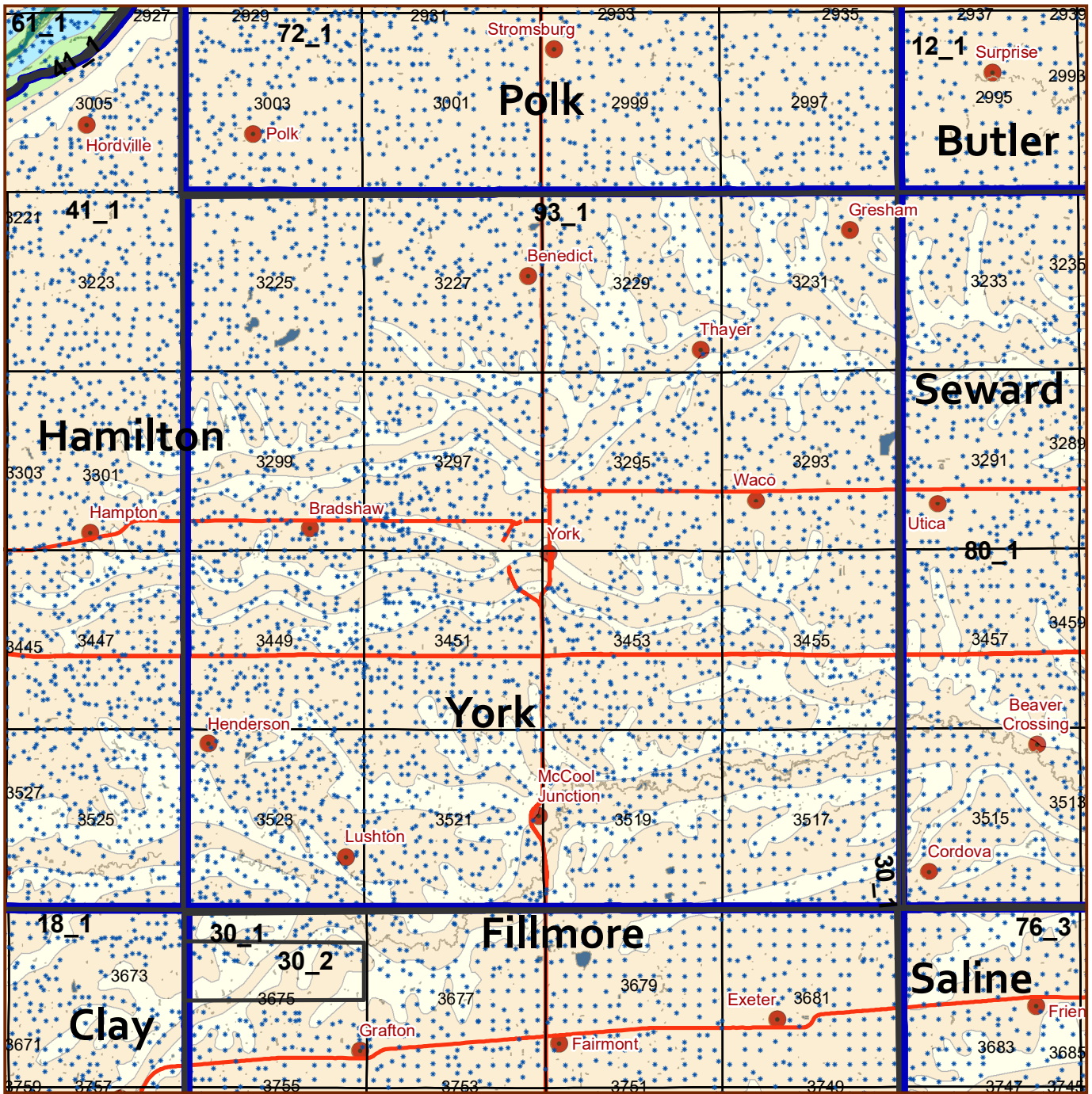
Number of Sales :	22	Median :	44	COV :	23.61	95% Median C.I. :	41.75 to 48.61
Total Sales Price :	22,216,378	Wgt. Mean :	46	STD :	10.92	95% Wgt. Mean C.I. :	33.07 to 58.72
Total Adj. Sales Price :	22,216,378	Mean :	46	Avg.Abs.Dev :	07.67	95% Mean C.I. :	41.42 to 51.10
Total Assessed Value :	10,196,411						
Avg. Adj. Sales Price :	1,009,835	COD :	17.37	MAX Sales Ratio :	69.37		
Avg. Assessed Value :	463,473	PRD :	100.78	MIN Sales Ratio :	32.41		

Printed : 04/06/2023

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	20	44.15	45.59	45.38	15.36	100.46	32.41	67.47	42.10 to 47.62	1,040,569	472,209
2	20	44.15	45.59	45.38	15.36	100.46	32.41	67.47	42.10 to 47.62	1,040,569	472,209
<u>ALL</u>											
10/01/2019 To 09/30/2022	22	44.15	46.26	45.90	17.37	100.78	32.41	69.37	41.75 to 48.61	1,009,835	463,473

YORK COUNTY



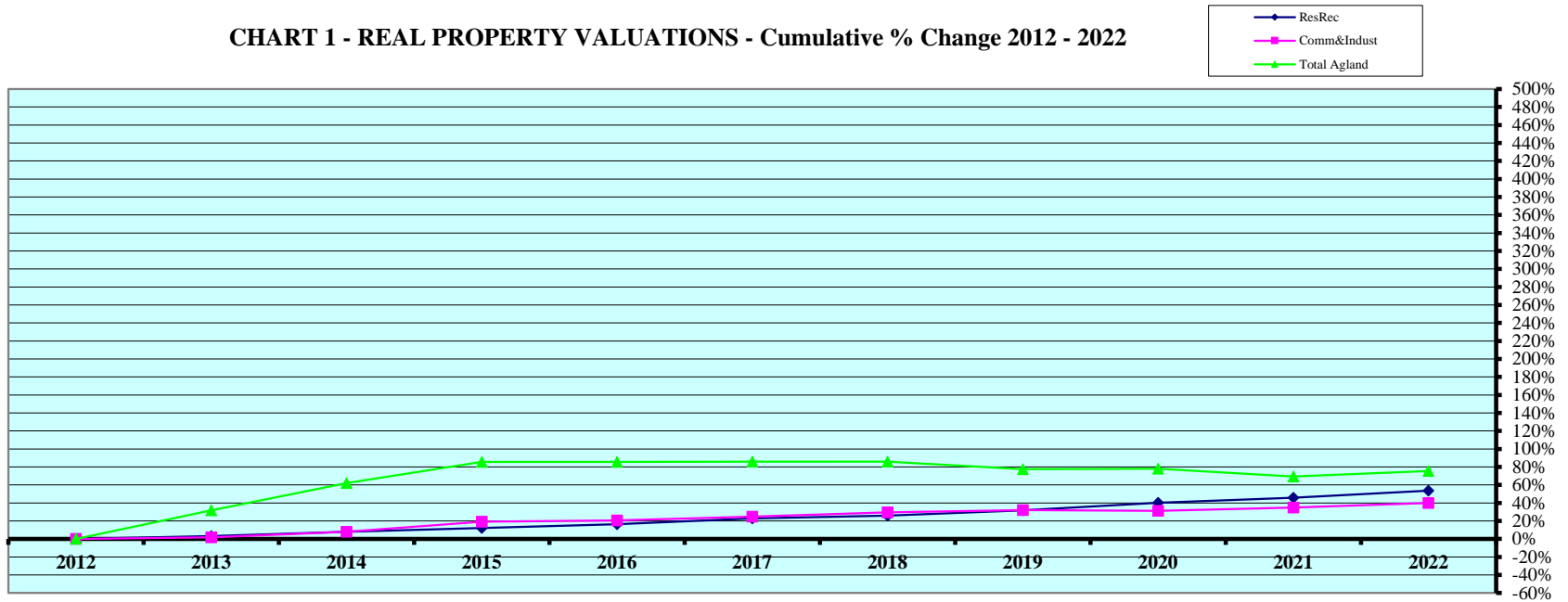
Legend

- 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 2012 - 2022



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
2012	443,122,617	-	-	-	229,635,719	-	-	-	1,186,059,219	-	-	-
2013	456,677,500	13,554,883	3.06%	3.06%	233,996,438	4,360,719	1.90%	1.90%	1,564,220,792	378,161,573	31.88%	31.88%
2014	478,899,974	22,222,474	4.87%	8.07%	247,968,727	13,972,289	5.97%	7.98%	1,920,995,438	356,774,646	22.81%	61.96%
2015	496,918,275	18,018,301	3.76%	12.14%	273,349,080	25,380,353	10.24%	19.04%	2,200,495,616	279,500,178	14.55%	85.53%
2016	516,026,022	19,107,747	3.85%	16.45%	276,846,621	3,497,541	1.28%	20.56%	2,203,188,182	2,692,566	0.12%	85.76%
2017	543,669,507	27,643,485	5.36%	22.69%	286,262,957	9,416,336	3.40%	24.66%	2,203,269,928	81,746	0.00%	85.76%
2018	558,040,692	14,371,185	2.64%	25.93%	297,521,013	11,258,056	3.93%	29.56%	2,205,105,134	1,835,206	0.08%	85.92%
2019	584,263,220	26,222,528	4.70%	31.85%	303,183,907	5,662,894	1.90%	32.03%	2,106,120,616	-98,984,518	-4.49%	77.57%
2020	621,833,552	37,570,332	6.43%	40.33%	301,565,407	-1,618,500	-0.53%	31.32%	2,111,106,364	4,985,748	0.24%	77.99%
2021	645,730,971	23,897,419	3.84%	45.72%	309,501,706	7,936,299	2.63%	34.78%	2,008,959,888	-102,146,476	-4.84%	69.38%
2022	680,894,214	35,163,243	5.45%	53.66%	321,435,065	11,933,359	3.86%	39.98%	2,082,136,868	73,176,980	3.64%	75.55%

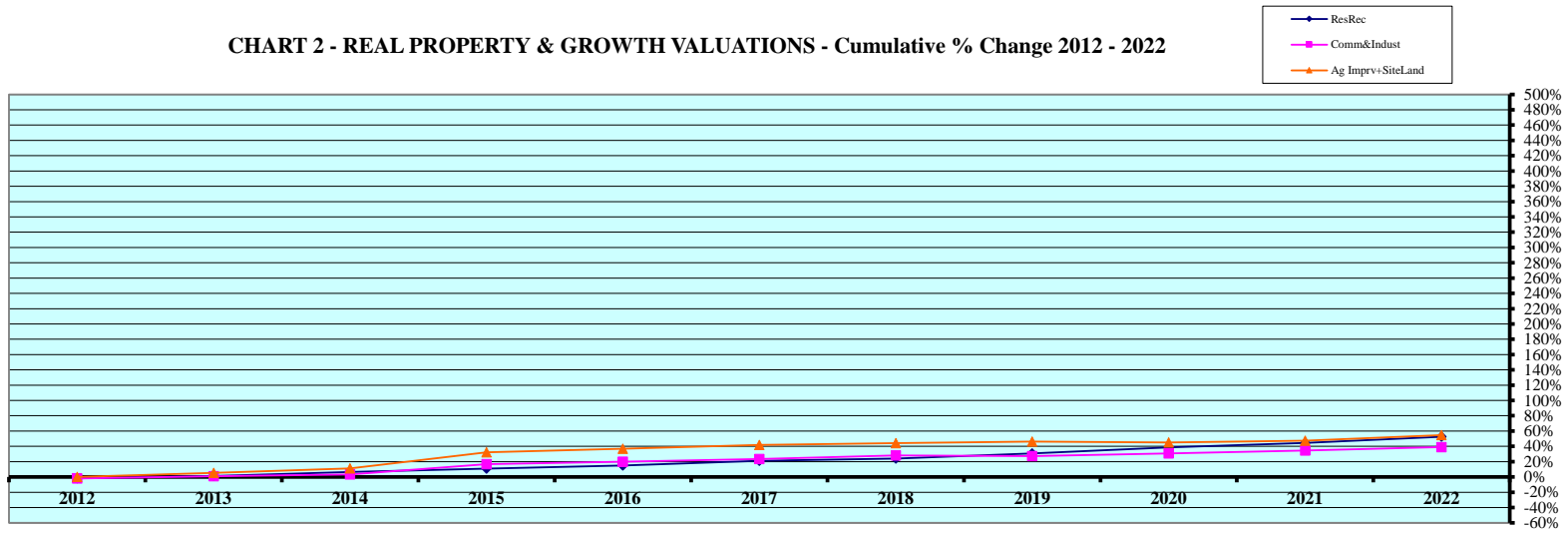
Rate Annual %chg: Residential & Recreational **4.39%** Commercial & Industrial **3.42%** Agricultural Land **5.79%**

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.
Source: 2012 - 2022 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



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	
2012	443,122,617	7,858,693	1.77%	435,263,924	-	-1.77%	229,635,719	4,548,523	1.98%	225,087,196	-	-1.98%	
2013	456,677,500	7,704,889	1.69%	448,972,611	1.32%	1.32%	233,996,438	2,209,652	0.94%	231,786,786	0.94%	0.94%	
2014	478,899,974	7,092,259	1.48%	471,807,715	3.31%	6.47%	247,968,727	10,705,536	4.32%	237,263,191	1.40%	3.32%	
2015	496,918,275	5,001,842	1.01%	491,916,433	2.72%	11.01%	273,349,080	5,040,204	1.84%	268,308,876	8.20%	16.84%	
2016	516,026,022	6,482,888	1.26%	509,543,134	2.54%	14.99%	276,846,621	1,677,301	0.61%	275,169,320	0.67%	19.83%	
2017	543,669,507	7,380,612	1.36%	536,288,895	3.93%	21.02%	286,262,957	2,987,594	1.04%	283,275,363	2.32%	23.36%	
2018	558,040,692	8,166,752	1.46%	549,873,940	1.14%	24.09%	297,521,013	3,609,051	1.21%	293,911,962	2.67%	27.99%	
2019	584,263,220	5,134,494	0.88%	579,128,726	3.78%	30.69%	303,183,907	10,778,633	3.56%	292,405,274	-1.72%	27.33%	
2020	621,833,552	7,590,350	1.22%	614,243,202	5.13%	38.62%	301,565,407	1,052,875	0.35%	300,512,532	-0.88%	30.86%	
2021	645,730,971	6,132,361	0.95%	639,598,610	2.86%	44.34%	309,501,706	853,850	0.28%	308,647,856	2.35%	34.41%	
2022	680,894,214	4,949,723	0.73%	675,944,491	4.68%	52.54%	321,435,065	2,083,138	0.65%	319,351,927	3.18%	39.07%	
Rate Ann%chg	4.39%			Resid & Recreat w/o growth			3.42%			C & I w/o growth			1.91%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	57,142,190	36,750,097	93,892,287	5,195,257	5.53%	88,697,030	-	-
2013	61,124,533	43,911,886	105,036,419	6,089,555	5.80%	98,946,864	5.38%	5.38%
2014	62,884,488	47,806,139	110,690,627	6,185,151	5.59%	104,505,476	-0.51%	11.30%
2015	70,352,875	57,348,661	127,701,536	3,526,181	2.76%	124,175,355	12.18%	32.25%
2016	72,183,109	60,046,546	132,229,655	3,806,214	2.88%	128,423,441	0.57%	36.78%
2017	75,207,064	63,455,918	138,662,982	5,565,129	4.01%	133,097,853	0.66%	41.76%
2018	74,893,043	64,610,971	139,504,014	4,180,335	3.00%	135,323,679	-2.41%	44.13%
2019	71,311,985	67,801,089	139,113,074	1,929,972	1.39%	137,183,102	-1.66%	46.11%
2020	70,125,766	67,566,895	137,692,661	1,541,884	1.12%	136,150,777	-2.13%	45.01%
2021	71,554,482	73,166,272	144,720,754	6,380,587	4.41%	138,340,167	0.47%	47.34%
2022	73,627,623	76,493,739	150,121,362	4,886,333	3.25%	145,235,029	0.36%	54.68%
Rate Ann%chg	2.57%	7.61%	4.80%	Ag Imprv+Site w/o growth			1.29%	

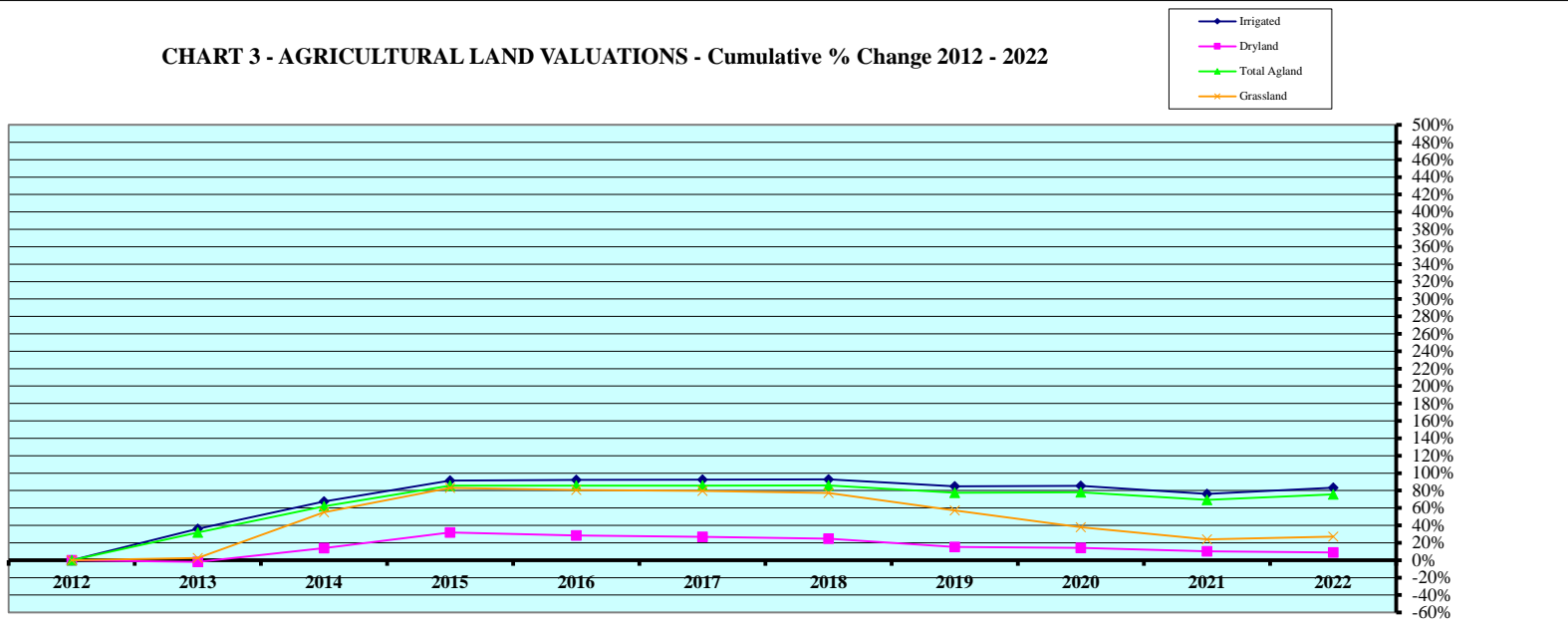
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2012 - 2022 CTL
Growth Value; 2012 - 2022 Abstract of Asmnt Rpt.
Prepared as of 12/29/2022

Cnty# 93
County YORK

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	1,051,120,588	-	-	-	114,215,717	-	-	-	18,788,508	-	-	-
2013	1,431,060,693	379,940,105	36.15%	36.15%	112,003,340	-2,212,377	-1.94%	-1.94%	19,264,987	476,479	2.54%	2.54%
2014	1,759,791,383	328,730,690	22.97%	67.42%	130,207,157	18,203,817	16.25%	14.00%	29,134,041	9,869,054	51.23%	55.06%
2015	2,013,630,082	253,838,699	14.42%	91.57%	150,613,533	20,406,376	15.67%	31.87%	34,402,271	5,268,230	18.08%	83.10%
2016	2,020,661,236	7,031,154	0.35%	92.24%	146,665,473	-3,948,060	-2.62%	28.41%	33,948,276	-453,995	-1.32%	80.69%
2017	2,022,571,501	1,910,265	0.09%	92.42%	144,990,757	-1,674,716	-1.14%	26.94%	33,755,560	-192,716	-0.57%	79.66%
2018	2,027,445,143	4,873,642	0.24%	92.88%	142,466,836	-2,523,921	-1.74%	24.73%	33,317,873	-437,687	-1.30%	77.33%
2019	1,942,944,733	-84,500,410	-4.17%	84.85%	131,758,865	-10,707,971	-7.52%	15.36%	29,526,465	-3,791,408	-11.38%	57.15%
2020	1,947,569,959	4,625,226	0.24%	85.29%	130,484,617	-1,274,248	-0.97%	14.24%	25,920,615	-3,605,850	-12.21%	37.96%
2021	1,851,530,899	-96,039,060	-4.93%	76.15%	125,808,281	-4,676,336	-3.58%	10.15%	23,299,124	-2,621,491	-10.11%	24.01%
2022	1,925,618,976	74,088,077	4.00%	83.20%	124,418,499	-1,389,782	-1.10%	8.93%	23,900,470	601,346	2.58%	27.21%

Rate Ann.%chg: Irrigated **6.24%** Dryland **0.86%** Grassland **2.44%**

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
2012	1,647,962	-	-	-	286,444	-	-	-	1,186,059,219	-	-	-
2013	1,625,934	-22,028	-1.34%	-1.34%	265,838	-20,606	-7.19%	-7.19%	1,564,220,792	378,161,573	31.88%	31.88%
2014	1,655,878	29,944	1.84%	0.48%	206,979	-58,859	-22.14%	-27.74%	1,920,995,438	356,774,646	22.81%	61.96%
2015	1,650,325	-5,553	-0.34%	0.14%	199,405	-7,574	-3.66%	-30.39%	2,200,495,616	279,500,178	14.55%	85.53%
2016	1,715,947	65,622	3.98%	4.13%	197,250	-2,155	-1.08%	-31.14%	2,203,188,182	2,692,566	0.12%	85.76%
2017	1,743,589	27,642	1.61%	5.80%	208,521	11,271	5.71%	-27.20%	2,203,269,928	81,746	0.00%	85.76%
2018	1,666,141	-77,448	-4.44%	1.10%	209,141	620	0.30%	-26.99%	2,205,105,134	1,835,206	0.08%	85.92%
2019	1,677,697	11,556	0.69%	1.80%	212,856	3,715	1.78%	-25.69%	2,106,120,616	-98,984,518	-4.49%	77.57%
2020	1,617,325	-60,372	-3.60%	-1.86%	5,513,848	5,300,992	2490.41%	1824.93%	2,111,106,364	4,985,748	0.24%	77.99%
2021	1,563,560	-53,765	-3.32%	-5.12%	6,758,024	1,244,176	22.56%	2259.28%	2,008,959,888	-102,146,476	-4.84%	69.38%
2022	1,305,164	-258,396	-16.53%	-20.80%	6,893,759	135,735	2.01%	2306.67%	2,082,136,868	73,176,980	3.64%	75.55%

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

Rate Ann.%chg: Total Agric Land **5.79%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	1,050,251,684	276,391	3,800			115,084,658	37,512	3,068			18,891,294	22,758	830		
2013	1,432,592,539	280,008	5,116	34.64%	34.64%	111,540,966	34,704	3,214	4.76%	4.76%	19,173,502	21,946	874	5.25%	5.25%
2014	1,762,304,794	284,492	6,195	21.08%	63.02%	129,024,952	30,894	4,176	29.94%	36.13%	28,632,066	20,583	1,391	59.22%	67.58%
2015	2,015,397,388	286,460	7,036	13.58%	85.15%	150,038,738	29,430	5,098	22.07%	66.18%	33,210,840	19,904	1,669	19.95%	101.01%
2016	2,020,624,041	287,235	7,035	-0.01%	85.13%	146,431,365	28,714	5,100	0.03%	66.22%	33,921,383	20,315	1,670	0.07%	101.15%
2017	2,022,501,453	287,514	7,034	0.00%	85.12%	145,018,718	28,432	5,100	0.02%	66.25%	33,796,664	20,245	1,669	-0.02%	101.11%
2018	2,027,228,463	288,211	7,034	-0.01%	85.11%	142,656,105	27,966	5,101	0.01%	66.27%	33,458,742	20,041	1,670	0.01%	101.13%
2019	1,943,389,598	289,079	6,723	-4.42%	76.92%	131,544,333	27,408	4,800	-5.91%	56.44%	29,496,557	19,583	1,506	-9.78%	81.45%
2020	1,947,721,759	289,062	6,738	0.23%	77.32%	130,482,979	27,189	4,799	-0.01%	56.43%	25,918,354	17,109	1,515	0.58%	82.50%
2021	1,852,014,178	289,618	6,395	-5.10%	68.29%	125,803,760	27,097	4,643	-3.26%	51.33%	23,289,684	15,352	1,517	0.14%	82.76%
2022	1,924,742,484	290,028	6,636	3.78%	74.65%	124,410,135	26,518	4,692	1.05%	52.92%	23,979,588	14,917	1,607	5.96%	93.65%

Rate Annual %chg Average Value/Acre: 5.73%

4.34%

6.83%

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
2012	1,617,842	2,696	600			292,308	366	798			1,186,137,786	339,723	3,491		
2013	1,622,028	2,697	602	0.22%	0.22%	269,886	337	800	0.19%	0.19%	1,565,198,921	339,692	4,608	31.97%	31.97%
2014	1,625,757	2,713	599	-0.37%	-0.14%	769,206	831	925	15.69%	15.90%	1,922,356,775	339,513	5,662	22.88%	62.17%
2015	1,651,093	2,754	600	0.04%	-0.11%	1,126,036	962	1,170	26.47%	46.58%	2,201,424,095	339,510	6,484	14.52%	85.71%
2016	1,715,941	2,862	600	0.00%	-0.11%	197,250	395	500	-57.27%	-37.36%	2,202,889,980	339,521	6,488	0.06%	85.83%
2017	1,729,471	2,885	600	0.00%	-0.10%	195,245	390	500	0.00%	-37.36%	2,203,241,551	339,467	6,490	0.03%	85.89%
2018	1,730,617	2,886	600	0.00%	-0.10%	208,721	391	533	6.68%	-33.18%	2,205,282,648	339,495	6,496	0.08%	86.05%
2019	1,679,647	2,802	600	0.00%	-0.11%	212,856	400	533	-0.13%	-33.26%	2,106,322,991	339,271	6,208	-4.42%	77.81%
2020	1,617,427	2,698	600	0.00%	-0.11%	5,490,288	3,241	1,694	217.98%	112.21%	2,111,230,807	339,299	6,222	0.22%	78.21%
2021	1,563,548	2,604	600	0.15%	0.04%	6,749,714	4,766	1,416	-16.39%	77.43%	2,009,420,884	339,436	5,920	-4.86%	69.55%
2022	1,307,996	2,178	600	0.01%	0.05%	6,893,759	4,858	1,419	0.21%	77.79%	2,081,333,962	338,499	6,149	3.87%	76.11%

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YORK

Rate Annual %chg Average Value/Acre: 5.82%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
14,125	YORK	159,793,422	31,201,078	69,165,016	678,870,986	237,750,871	83,684,194	2,023,228	2,082,136,868	73,627,623	76,493,739	0	3,494,747,025
cnty sectorvalue % of total value:		4.57%	0.89%	1.98%	19.43%	6.80%	2.39%	0.06%	59.58%	2.11%	2.19%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
234	BENEDICT	826,263	241,629	196,269	6,859,720	2,106,659	0	0	0	0	0	0	10,230,540
1.66%	%sector of county sector	0.52%	0.77%	0.28%	1.01%	0.89%							0.29%
	%sector of municipality	8.08%	2.36%	1.92%	67.05%	20.59%							100.00%
273	BRADSHAW	699,687	689,938	1,893,656	10,243,176	5,725,896	0	0	0	0	0	0	19,252,353
1.93%	%sector of county sector	0.44%	2.21%	2.74%	1.51%	2.41%							0.55%
	%sector of municipality	3.63%	3.58%	9.84%	53.20%	29.74%							100.00%
223	GRESHAM	144,694	219,667	5,189	4,882,341	2,302,783	0	0	0	0	0	0	7,554,674
1.58%	%sector of county sector	0.09%	0.70%	0.01%	0.72%	0.97%							0.22%
	%sector of municipality	1.92%	2.91%	0.07%	64.63%	30.48%							100.00%
991	HENDERSON	1,252,871	320,537	31,973	57,919,384	9,757,106	0	0	0	0	0	0	69,281,871
7.02%	%sector of county sector	0.78%	1.03%	0.05%	8.53%	4.10%							1.98%
	%sector of municipality	1.81%	0.46%	0.05%	83.60%	14.08%							100.00%
30	LUSHTON	13,082	11,739	493	972,669	2,183,661	0	0	414,041	0	40,847	0	3,636,532
0.21%	%sector of county sector	0.01%	0.04%	0.00%	0.14%	0.92%			0.02%		0.05%		0.10%
	%sector of municipality	0.36%	0.32%	0.01%	26.75%	60.05%			11.39%		1.12%		100.00%
409	MCCOOL JUNCTION	379,503	216,336	6,154	20,794,089	5,309,394	0	0	0	0	0	0	26,705,476
2.90%	%sector of county sector	0.24%	0.69%	0.01%	3.06%	2.23%							0.76%
	%sector of municipality	1.42%	0.81%	0.02%	77.86%	19.88%							100.00%
62	THAYER	550,507	15,747	661	1,555,338	451,047	0	0	358,764	0	5,200	0	2,937,264
0.44%	%sector of county sector	0.34%	0.05%	0.00%	0.23%	0.19%			0.02%		0.01%		0.08%
	%sector of municipality	18.74%	0.54%	0.02%	52.95%	15.36%			12.21%		0.18%		100.00%
236	WACO	699,360	522,191	1,268,491	12,712,149	1,967,106	976,192	0	0	0	0	0	18,145,489
1.67%	%sector of county sector	0.44%	1.67%	1.83%	1.87%	0.83%	1.17%						0.52%
	%sector of municipality	3.85%	2.88%	6.99%	70.06%	10.84%	5.38%						100.00%
7,768	YORK	37,343,450	8,525,783	6,817,827	385,233,735	190,601,618	12,794,901	0	42,312	0	0	0	641,359,626
54.99%	%sector of county sector	23.37%	27.33%	9.86%	56.75%	80.17%	15.29%		0.00%				18.35%
	%sector of municipality	5.82%	1.33%	1.06%	60.07%	29.72%	1.99%		0.01%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
10,227	Total Municipalities	41,909,418	10,763,567	10,220,713	501,172,607	220,405,273	13,771,093	0	815,117	0	46,047	0	799,103,834
72.40%	%all municip.sectors of cnty	26.23%	34.50%	14.78%	73.82%	92.70%	16.46%		0.04%		0.06%		22.87%

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Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 10,138	Value : 3,409,794,621	Growth 16,386,770	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	410	5,889,976	35	622,499	22	1,479,816	467	7,992,291	
02. Res Improve Land	3,929	56,375,837	264	12,114,145	501	23,524,267	4,694	92,014,249	
03. Res Improvements	3,976	454,023,553	337	60,477,568	520	91,021,243	4,833	605,522,364	
04. Res Total	4,386	516,289,366	372	73,214,212	542	116,025,326	5,300	705,528,904	6,833,979
% of Res Total	82.75	73.18	7.02	10.38	10.23	16.45	52.28	20.69	41.70
05. Com UnImp Land	156	7,313,887	17	1,094,323	4	118,353	177	8,526,563	
06. Com Improve Land	694	34,107,991	37	2,603,585	30	2,396,926	761	39,108,502	
07. Com Improvements	713	212,909,382	42	9,449,989	36	7,728,732	791	230,088,103	
08. Com Total	869	254,331,260	59	13,147,897	40	10,244,011	968	277,723,168	3,645,873
% of Com Total	89.77	91.58	6.10	4.73	4.13	3.69	9.55	8.14	22.25
09. Ind UnImp Land	1	214,411	0	0	0	0	1	214,411	
10. Ind Improve Land	10	1,136,524	4	2,007,347	3	1,402,875	17	4,546,746	
11. Ind Improvements	10	13,880,941	4	40,272,805	3	31,488,581	17	85,642,327	
12. Ind Total	11	15,231,876	4	42,280,152	3	32,891,456	18	90,403,484	636,273
% of Ind Total	61.11	16.85	22.22	46.77	16.67	36.38	0.18	2.65	3.88
13. Rec UnImp Land	0	0	1	4,650	8	188,317	9	192,967	
14. Rec Improve Land	0	0	2	9,103	6	203,807	8	212,910	
15. Rec Improvements	0	0	2	13,662	22	1,641,627	24	1,655,289	
16. Rec Total	0	0	3	27,415	30	2,033,751	33	2,061,166	0
% of Rec Total	0.00	0.00	9.09	1.33	90.91	98.67	0.33	0.06	0.00
Res & Rec Total	4,386	516,289,366	375	73,241,627	572	118,059,077	5,333	707,590,070	6,833,979
% of Res & Rec Total	82.24	72.96	7.03	10.35	10.73	16.68	52.60	20.75	41.70
Com & Ind Total	880	269,563,136	63	55,428,049	43	43,135,467	986	368,126,652	4,282,146
% of Com & Ind Total	89.25	73.23	6.39	15.06	4.36	11.72	9.73	10.80	26.13
17. Taxable Total	5,266	785,852,502	438	128,669,676	615	161,194,544	6,319	1,075,716,722	11,116,125
% of Taxable Total	83.34	73.05	6.93	11.96	9.73	14.98	62.33	31.55	67.84

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	15	1,089,480	3,363,718	0	0	0
19. Commercial	10	949,009	10,931,881	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	15	1,089,480	3,363,718
19. Commercial	0	0	0	10	949,009	10,931,881
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				25	2,038,489	14,295,599

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	385	74	85	544

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	2,229,222	424	224,553,452	2,360	1,405,721,231	2,792	1,632,503,905
28. Ag-Improved Land	1	134,030	137	81,924,589	792	496,195,042	930	578,253,661
29. Ag Improvements	2	65,407	152	18,252,885	873	105,002,041	1,027	123,320,333

30. Ag Total					3,819	2,334,077,899
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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	76	75.88	1,859,060	
33. HomeSite Improvements	0	0.00	0	77	0.00	9,997,584	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.40	3,000	24	38.32	277,915	
36. FarmSite Improv Land	1	0.55	2,200	124	316.96	2,412,560	
37. FarmSite Improvements	2	0.00	65,407	147	0.00	8,255,301	
38. FarmSite Total							
39. Road & Ditches	0	11.47	0	0	977.78	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	24,500	1	1.00	24,500	
32. HomeSite Improv Land	424	425.13	10,415,685	500	501.01	12,274,745	
33. HomeSite Improvements	437	0.00	52,810,947	514	0.00	62,808,531	1,946,281
34. HomeSite Total				515	502.01	75,107,776	
35. FarmSite UnImp Land	132	166.77	1,046,330	157	205.49	1,327,245	
36. FarmSite Improv Land	735	1,946.18	13,710,950	860	2,263.69	16,125,710	
37. FarmSite Improvements	814	0.00	52,191,094	963	0.00	60,511,802	3,324,364
38. FarmSite Total				1,120	2,469.18	77,964,757	
39. Road & Ditches	0	6,891.96	0	0	7,881.21	0	
40. Other- Non Ag Use	0	1,096.65	878,636	0	1,096.65	878,636	
41. Total Section VI				1,635	11,949.05	153,951,169	5,270,645

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,386.56	2,031,055	12	1,386.56	2,031,055

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	3	138.61	657,826
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	3	138.61	657,826
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	158,882.04	54.73%	1,127,997,445	55.95%	7,099.59
46. 1A	42,393.71	14.60%	300,992,579	14.93%	7,099.93
47. 2A1	19,190.83	6.61%	128,575,528	6.38%	6,699.84
48. 2A	38,607.97	13.30%	270,254,404	13.40%	6,999.96
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5,538.14	1.91%	34,318,580	1.70%	6,196.77
51. 4A1	15,258.26	5.26%	91,549,560	4.54%	6,000.00
52. 4A	10,412.63	3.59%	62,473,997	3.10%	5,999.83
53. Total	290,283.58	100.00%	2,016,162,093	100.00%	6,945.49
Dry					
54. 1D1	8,472.26	32.49%	44,049,764	33.33%	5,199.29
55. 1D	6,574.93	25.21%	35,460,448	26.83%	5,393.28
56. 2D1	854.03	3.28%	4,142,126	3.13%	4,850.09
57. 2D	2,343.83	8.99%	11,364,502	8.60%	4,848.69
58. 3D1	4,095.04	15.70%	19,419,304	14.69%	4,742.15
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,128.71	8.16%	10,106,714	7.65%	4,747.81
61. 4D	1,606.75	6.16%	7,628,514	5.77%	4,747.79
62. Total	26,075.55	100.00%	132,171,372	100.00%	5,068.79
Grass					
63. 1G1	8,023.22	54.47%	12,958,337	54.72%	1,615.10
64. 1G	1,324.84	8.99%	2,150,658	9.08%	1,623.33
65. 2G1	5,131.32	34.83%	8,241,921	34.80%	1,606.20
66. 2G	1.26	0.01%	2,016	0.01%	1,600.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	249.85	1.70%	328,748	1.39%	1,315.78
71. Total	14,730.49	100.00%	23,681,680	100.00%	1,607.66
Irrigated Total					
	290,283.58	85.88%	2,016,162,093	92.48%	6,945.49
Dry Total					
	26,075.55	7.71%	132,171,372	6.06%	5,068.79
Grass Total					
	14,730.49	4.36%	23,681,680	1.09%	1,607.66
72. Waste	2,098.59	0.62%	1,260,206	0.06%	600.50
73. Other	4,815.18	1.42%	6,851,379	0.31%	1,422.87
74. Exempt	940.65	0.28%	0	0.00%	0.00
75. Market Area Total	338,003.39	100.00%	2,180,126,730	100.00%	6,450.01

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	285.04	1,966,287	40,102.80	279,666,962	249,895.74	1,734,528,844	290,283.58	2,016,162,093
77. Dry Land	72.24	372,760	3,684.96	18,741,965	22,318.35	113,056,647	26,075.55	132,171,372
78. Grass	11.42	17,679	1,741.26	2,801,350	12,977.81	20,862,651	14,730.49	23,681,680
79. Waste	0.21	126	245.83	147,498	1,852.55	1,112,582	2,098.59	1,260,206
80. Other	1.20	1,200	528.75	570,731	4,285.23	6,279,448	4,815.18	6,851,379
81. Exempt	0.81	0	522.85	0	416.99	0	940.65	0
82. Total	370.11	2,358,052	46,303.60	301,928,506	291,329.68	1,875,840,172	338,003.39	2,180,126,730

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	290,283.58	85.88%	2,016,162,093	92.48%	6,945.49
Dry Land	26,075.55	7.71%	132,171,372	6.06%	5,068.79
Grass	14,730.49	4.36%	23,681,680	1.09%	1,607.66
Waste	2,098.59	0.62%	1,260,206	0.06%	600.50
Other	4,815.18	1.42%	6,851,379	0.31%	1,422.87
Exempt	940.65	0.28%	0	0.00%	0.00
Total	338,003.39	100.00%	2,180,126,730	100.00%	6,450.01

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	24	53,049	104	376,074	104	6,515,778	128	6,944,901	18,295
83.2	Bradshaw City	30	122,980	138	493,137	144	9,513,862	174	10,129,979	24,120
83.3	Gresham City	29	89,497	113	285,252	113	4,725,012	142	5,099,761	73,988
83.4	Henderson City	26	324,075	420	4,106,204	420	54,509,101	446	58,939,380	15,067
83.5	Lushton City	22	13,326	22	9,402	26	1,071,411	48	1,094,139	0
83.6	Mccool Jct	26	159,603	183	1,405,188	183	20,497,459	209	22,062,250	81,458
83.7	Rural Benedict	3	89,295	87	3,687,876	89	14,533,486	92	18,310,657	504,366
83.8	Rural Bradshaw	2	24,732	108	4,397,995	110	17,658,793	112	22,081,520	42,264
83.9	Rural Gresham	2	51,450	39	1,810,533	40	6,242,275	42	8,104,258	40,912
83.10	Rural Henderson	4	155,768	53	2,179,693	54	10,392,257	58	12,727,718	266,069
83.11	Rural Mccool Jct	16	1,278,601	114	5,750,361	118	19,580,256	134	26,609,218	649,397
83.12	Rural Waco	5	131,355	105	4,972,432	109	18,447,928	114	23,551,715	350,429
83.13	Rural York	1	25,100	62	2,939,159	67	12,035,031	68	14,999,290	377,437
83.14	Sacks Lake	0	0	0	0	19	1,914,726	19	1,914,726	0
83.15	Spring Lake Etc	14	103,189	30	1,029,812	30	8,202,066	44	9,335,067	488,968
83.16	Thayer City	29	23,671	33	87,961	34	1,544,719	63	1,656,351	189,987
83.17	Waco City	19	121,194	136	1,005,761	137	13,568,981	156	14,695,936	7,140
83.18	York City	208	5,051,729	2,781	48,675,818	2,816	342,624,878	3,024	396,352,425	3,304,763
83.19	York Suburban	16	366,644	174	9,014,501	244	43,599,634	260	52,980,779	399,319
84	Residential Total	476	8,185,258	4,702	92,227,159	4,857	607,177,653	5,333	707,590,070	6,833,979

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Benedict City	4	8,610	24	72,123	25	3,582,730	29	3,663,463	0
85.2	Bradshaw City	7	33,605	31	157,368	34	5,731,716	41	5,922,689	145,102
85.3	Gresham City	10	5,408	30	117,662	30	3,174,657	40	3,297,727	0
85.4	Henderson City	14	184,766	72	1,568,047	72	8,604,933	86	10,357,746	0
85.5	Lushton City	3	504	4	8,690	4	3,028,273	7	3,037,467	967,498
85.6	Mccool Jct	15	209,509	41	851,120	42	5,561,910	57	6,622,539	649,426
85.7	Rural Benedict	2	8,977	2	173,940	3	182,500	5	365,417	0
85.8	Rural Bradshaw	6	205,885	16	956,326	16	10,432,860	22	11,595,071	326,453
85.9	Rural Henderson	2	8,435	13	347,841	13	1,135,643	15	1,491,919	0
85.10	Rural Mccool Jct	2	4,280	5	177,376	6	2,765,463	8	2,947,119	0
85.11	Rural Waco	1	29,129	7	1,744,443	8	25,500,923	9	27,274,495	824,000
85.12	Rural York	0	0	2	132,000	6	212,580	6	344,580	0
85.13	Thayer City	9	3,371	6	26,517	6	944,895	15	974,783	0
85.14	Waco City	4	104,531	16	126,332	17	3,014,815	21	3,245,678	87,063
85.15	York City	91	6,961,534	485	32,584,547	499	194,774,648	590	234,320,729	921,216
85.16	York Suburban	8	972,430	24	4,610,916	27	47,081,884	35	52,665,230	361,388
86	Commercial Total	178	8,740,974	778	43,655,248	808	315,730,430	986	368,126,652	4,282,146

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,957.79	54.26%	12,905,993	54.62%	1,621.81
88. 1G	1,324.84	9.03%	2,150,658	9.10%	1,623.33
89. 2G1	5,131.32	34.99%	8,241,921	34.88%	1,606.20
90. 2G	1.26	0.01%	2,016	0.01%	1,600.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	249.85	1.70%	328,748	1.39%	1,315.78
95. Total	14,665.06	100.00%	23,629,336	100.00%	1,611.27
CRP					
96. 1C1	65.43	100.00%	52,344	100.00%	800.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	65.43	100.00%	52,344	100.00%	800.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	14,665.06	99.56%	23,629,336	99.78%	1,611.27
CRP Total					
CRP Total	65.43	0.44%	52,344	0.22%	800.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	14,730.49	100.00%	23,681,680	100.00%	1,607.66

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

93 York

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	678,870,986	705,528,904	26,657,918	3.93%	6,833,979	2.92%
02. Recreational	2,023,228	2,061,166	37,938	1.88%	0	1.88%
03. Ag-Homesite Land, Ag-Res Dwelling	73,627,623	75,107,776	1,480,153	2.01%	1,946,281	-0.63%
04. Total Residential (sum lines 1-3)	754,521,837	782,697,846	28,176,009	3.73%	8,780,260	2.57%
05. Commercial	237,750,871	277,723,168	39,972,297	16.81%	3,645,873	15.28%
06. Industrial	83,684,194	90,403,484	6,719,290	8.03%	636,273	7.27%
07. Total Commercial (sum lines 5-6)	321,435,065	368,126,652	46,691,587	14.53%	4,282,146	13.19%
08. Ag-Farmsite Land, Outbuildings	75,701,791	77,964,757	2,262,966	2.99%	3,324,364	-1.40%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	791,948	878,636	86,688	10.95%		
11. Total Non-Agland (sum lines 8-10)	76,493,739	78,843,393	2,349,654	3.07%	3,324,364	-1.27%
12. Irrigated	1,925,618,976	2,016,162,093	90,543,117	4.70%		
13. Dryland	124,418,499	132,171,372	7,752,873	6.23%		
14. Grassland	23,900,470	23,681,680	-218,790	-0.92%		
15. Wasteland	1,305,164	1,260,206	-44,958	-3.44%		
16. Other Agland	6,893,759	6,851,379	-42,380	-0.61%		
17. Total Agricultural Land	2,082,136,868	2,180,126,730	97,989,862	4.71%		
18. Total Value of all Real Property (Locally Assessed)	3,234,587,509	3,409,794,621	175,207,112	5.42%	16,386,770	4.91%

2023 Assessment Survey for York County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$380,573.97
7.	Adopted budget, or granted budget if different from above:
	\$315,088.00
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$3,000.00
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:
	n/a
11.	Amount of the assessor's budget set aside for education/workshops:
	\$8,000.00
12.	Amount of last year's assessor's budget not used:
	\$33,304.85

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:
	Daryl Stanard
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.

2023 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:																		
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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 in 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 deteriorating</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>Rural Subdivisions Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes. 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AG DW	Agricultural Dwellings
AG OB	Agricultural Outbuildings

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

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

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

The county develops their tables using the local market information.

5. Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.

Yes; 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?

1 - Shadow Brooke

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.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2020	2020	2017-2018	2017-2018
2	2020-21	2020	2017	2017
4	2021	2020	2017	2017
5	2021	2020	2016	2019
6	2020	2020	2015	2019
7	2020-2021	2020	2017	2018
8	2020	2020	2013	2017
9	2020	2020	2019	2019
AG DW	2020	2020	2019	2019
AG OB	2020	2020	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.

2023 Commercial Assessment Survey for York County

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1	York; (Including: York Sub; Rural York parcels): York has unique and identifiable market characteristics. There is a high level and broad range of commercial and industrial activity in and around the city of York.													
2	Henderson; (Including any nearby Rural Henderson): Henderson has unique and identifiable market characteristics. There is a high level of community loyalty supporting the commercial business activity in and around the city of Henderson. There is some service and minor fabricating commercial activity as well.													
3	Villages; (Including Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; Waco; and any nearby rural will associate with the villages): This valuation group is made up of numerous assessor locations that have no strong characteristics related to a commercial market. Sales in these locations tend to be random and based on the economic situation of the individual buyer and seller rather than the community.													
4	Interstate: This location is adjacent to the interstate exits and tends to be made up of commercial sales and service uses that are common to high traffic areas of travelers passing through. The location at York is highly visible and is well known and very active destination for travelers.													
5	Rural Commercial and Industrial: This group includes a variety of locations outside the city limits and scattered throughout the county.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Cost and sales comparison are the approaches used to estimate the market value of commercial properties.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	York County has a variety of unique and single use commercial properties. There is an ethanol plant and some seed corn processing facilities that the county has valued by an independent appraiser who is experienced in those property types. Another unique property mentioned was the golf course. 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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.

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

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

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

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2020	2020	2018	2018
2	2020	2020	2018	2018
3	2020	2020	2018	2018
4	2020	2020	2018	2018
5	2020	2020	2018	2018

2023 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="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>York currently recognizes one market area for the entire county.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	York currently recognizes one market area for the entire county.	2017
<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						
	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year since the review is ongoing.</p>							
3.	Describe the process used to determine and monitor market areas.							
	The county uses market activity and sales trends to determine if there is a need for additional market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Predominant use is used to define agricultural land. York County is predominantly row crop and mostly irrigated. The characteristics used to determine predominant use include; whether the land is actively tilled, and often the presence or absence of fences indicates the use. There is a very limited amount of recreational land in York County and it is identified mostly by the lack of an agricultural use.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes; The first (home site) acre is the same. In York County, the first acre for home sites on predominantly agricultural parcels and on predominantly residential parcels is valued at \$24,500. The second acre is valued at \$7,500. The additional acres attached to a rural residential and a farm home site are all valued at \$7,000 up to four acres. These values are assigned countywide and there are no locational differences.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	They are all valued the same, as dry land crop with the soil classifications.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The sales activity is verified and analyzed to help determine agricultural land uses. Since there is no reporting process, no known sales, the county knows of no WRP acres in the county but the county is working on this.							

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

2022 Plan of Assessment for York County, Nebraska

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 practice 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, of each year. The county assessor may amend the plan if necessary and the amendments thereto shall be mailed to the department of revenue on or before October 31 each year.

DESCRIPTION OF REAL PROPERTY

Per the 2022 County Abstract

Residential 5337

Commercial 960

Industrial 17

Recreational 32

Agricultural 3818

Home sites 527

Misc.

Tax increment parcels 21

Games and parks 12

Exempt parcels 529

Taxable value for 2022 at abstract time is \$3,234,977,739

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 14,125 residents per the census bureau Quick facts for 2020 and 3% population increase of the 2010 U.S. Census. Reports indicated that 72% of the county residents were homeowners and 85% of residents occupied the same residence as in the prior year. The average home value is \$132,853 (2021 average residential value) 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 515 employer establishments with total employment of 6588 for a slight increase in employment.

Ag 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. When compared against the top crops of the other counties in Nebraska, York County ranks second in corn for grain. York County has three corn production plants and an ethanol plant which contribute to the county economy. We now have two chicken production operations, one with 4 houses and one with 16 houses.

2022 RESIDENTIAL CORRELATIONS 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 3 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 in 14 different neighborhoods each with its own set of guidelines for determining assessed values.

For 2022 there were 452 sales.

Level for value in the County for Residential is 100% for 2022.

2022 COMMERCIAL CORRELATION FOR YORK COUNTY

Commercial property in York County is broken down into five valuation groups, with the majority 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

Level of value for the commercial property in York County for 2022 is 98%.

2021 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. Agricultural intensive use areas were added to the tax records and also tree canopy. Ratio for 2022 for agriculture is 73%. With the permits from NRD for wells and the drive-by yearly of the county farm ground, land use changes are current.

CURRENT RESOURCES FOR YORK COUNTY

Staff

Assessor

Deputy Assessor

Clerical two full time

Commercial appraiser for special classifications of property.

Budget

Budget for 2022 is \$315,088

Separate budget for Reappraisal (Sinking type fund) is \$219,457.

The budget is for commercial appraisal.

Tools for Assistance

GIS Map maintained by the office

Cadastral map maintained by the office

Vanguard cama system

FSA Aerial Maps

Aerial Photos taken in 2019 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 resources district

Sales file for all real estate

ASSESSOR'S DUTIES AND RESPONSIBILITIES

Record Maintenance

Ownership of real estate property is updated using the real estate transfer from 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 computer and are sent in at the same time as the sales on the 15 or close to. 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 splits or new development on the GIS Map.

Administrative Reports

Cemetery Report to County Board

Abstracts for 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 email. We are not currently set up for processing on-line. All schedules are to be filed by May 1, of the year due.

Homestead Exemption Applications

Eligible applicants file between February 2 and June 30. 442 homestead applications were filed in York County in 2022.

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 disapproval.

Tax Increment Financing (TIF)

York County has 21 parcels using the TIF Process of taxation. They are located in Henderson, McCool Junction and York. The assessor manages the information of that TIF Project just as any other parcel of Real estate. 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 set in Lincoln by the State and sent to the county to distribute with the levy.

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 home have been sold, for change in personal property value and error in calculated value for real estate.

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. Owners of property have this month in which to protest the value set on their property. They can come into my office to discuss the issue and have it explained to them. They have the right to file a protest with the county Board and Prove to them that the value is not correct.

Tax Equalization and Review Commission (TERC)

Statewide equalization occurs after assessment actions have been 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 property 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 for ag land and various for residential.

Residential and commercial properties are separated by 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 table with our CAMA System. A new cost table was implemented for 2019.

Tami Norquest

York County Assessor

October 27, 2022

2023 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 72.55 acres in size was sold for commercial development. This tract was sold and subdivisions created in the city limits of York. The tract was sold for 900,000 or \$12,500 per acre the same as farm ground was selling at that time, 2014. There has been only one parcel of ag land that was sold since that time between the interstate and the city proper \$6500 per acre. This property is typical of dry land sales in the county at that time.

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

Tami Norquest
York County Assessor
October 27, 2022