

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions
of the
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

York County
93

2006 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2006

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2005). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2005) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed within the range seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

- (4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp.,

2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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Residential Real Property - Current

Number of Sales	371	COD	6.03
Total Sales Price	31235474	PRD	101.84
Total Adj. Sales Price	31307474	COV	11.33
Total Assessed Value	30641976	STD	11.29
Avg. Adj. Sales Price	84386.72	Avg. Abs. Dev.	5.99
Avg. Assessed Value	82592.93	Min	62.37
Median	99.38	Max	189.95
Wgt. Mean	97.87	95% Median C.I.	98.96 to 99.71
Mean	99.68	95% Wgt. Mean C.I.	97.04 to 98.71
		95% Mean C.I.	98.53 to 100.83
% of Value of the Class of all Real Property Value in the County			29.77
% of Records Sold in the Study Period			7.27
% of Value Sold in the Study Period			8.87
Average Assessed Value of the Base			67,686

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	371	99.38	6.03	101.84
2005	390	99.30	6.41	101.97
2004	354	98.90	7.43	102.01
2003	388	99	10.63	104.88
2002	399	99	7.22	102.09
2001	413	98	6.7	100.17

2006 Commission Summary

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Commercial Real Property - Current

Number of Sales	55	COD	7.68
Total Sales Price	6968715	PRD	104.90
Total Adj. Sales Price	6503628	COV	12.54
Total Assessed Value	6174435	STD	12.49
Avg. Adj. Sales Price	118247.78	Avg. Abs. Dev.	7.52
Avg. Assessed Value	112262.45	Min	74.75
Median	97.92	Max	144.00
Wgt. Mean	94.94	95% Median C.I.	95.93 to 100.15
Mean	99.59	95% Wgt. Mean C.I.	89.01 to 100.87
		95% Mean C.I.	96.29 to 102.89
% of Value of the Class of all Real Property Value in the County			14.13
% of Records Sold in the Study Period			5.88
% of Value Sold in the Study Period			3.76
Average Assessed Value of the Base			175,432

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	55	97.92	7.68	104.90
2005	62	98.12	15.58	107.11
2004	56	98.63	13.14	101.11
2003	51	100	18.69	103.11
2002	60	100	20.62	95.73
2001	82	97	14.81	105.27

2006 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 about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in York County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in York County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in York County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in York County is in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for York County

Recommendations

It is my recommendation that the Tax Equalization and Review Commission make no adjustment.

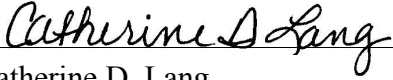
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

**2006 Correlation Section
for York County**

Residential Real Property

I. Correlation

York: RESIDENTIAL: After a thorough review of the assessment actions and the statistics prepared for the other six tables in the correlation section for the residential property in York County, it is clear that no additional changes to the residential assessments need to be made in the interest of producing better assessment for this class. A review of the PA&T (final) R&O Statistics for each of the prior two years and those produced for 2006 supports the position that further adjustments are not needed for the residential class of property. Virtually all of the important subclasses that are measured in the R&O statistics have median ratios within the acceptable range. Among the Assessor Location stratification, eleven of sixteen named locations are within the range. Of the remaining five locations, four have 4 sales or less, and may offer caution to the assessor but are not good candidates for adjustment. That leaves only the location of Gresham as a possible candidate is with 9 sales and a median ratio of 105.10. In 2004, Gresham had 11 sales and a median of 100.42 and in 2005 had 9 sales and a median of 98.40. This neither portrays a pattern of over valuation of this subclass nor an indication of economic downturn nor a solid reason to recommend lowering it. The following statistical tables and narrative comments will further support this conclusion.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	564	413	73.23
2002	529	399	75.43
2003	489	388	79.35
2004	493	354	71.81
2005	551	390	70.78
2006	599	371	61.94

York: RESIDENTIAL: A review of the utilization history indicates that the residential sales utilization

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has consistently been in the 70% to 80% range and considered acceptable. In 2006, the county has disqualified 45 sales as “substantially changed”, per the Department directive. Absent this change, the utilization rate would be nearly 70% and not indicative of excessive trimming.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (“sales chasing”) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	96	3.41	99.27	98
2002	98	1.96	99.92	99
2003	99	2.33	101.31	99

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2004	98.17	3.99	102.09	98.90
2005	98.11	2.6	100.66	99.30
2006	98.73	2.05	100.75	99.38

York: RESIDENTIAL: The trended preliminary median for residential property is consistent with the R&O median. This indicates that the changes made to the sales file were relatively similar to the changes made to the entire residential class. It is a good indicator that the sales file is likely to be representative of the residential class and can be used to measure the class.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

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% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
4.26	2001	3.41
2.58	2002	1.96
1.04	2003	2.33
2.94	2004	3.99
2.8	2005	2.6
1.66	2006	2.05

York: RESIDENTIAL: The measured percentage change for the residential assessed value in the sales file and the percent change measured for the assessed class of property are similar and support each other.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean

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ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	99.38	97.87	99.68

York: RESIDENTIAL: All of the measures of central tendency for the residential sales file are within the acceptable range. Based on this analysis alone, there is no need for further assessment action in 2006.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow

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for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	6.03	101.84
Difference	0	0

York: RESIDENTIAL: The coefficient of dispersion and price related differential are both within the acceptable range. This analysis indicates that the valuation of the residential property class is both uniform and proportionate.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	370	371	1
Median	98.73	99.38	0.65
Wgt. Mean	96.64	97.87	1.23
Mean	98.62	99.68	1.06
COD	7.51	6.03	-1.48
PRD	102.05	101.84	-0.21
Min Sales Ratio	62.37	62.37	0
Max Sales Ratio	189.95	189.95	0

York: RESIDENTIAL: The “analysis of changes in the statistics due to assessment actions”, indicates that the assessment action in the residential class of property was successful. All of the indicators of the level of value increased slightly and were in the acceptable range. All of the indicators of the quality of assessment improved and are likewise in the acceptable range. Based on the review of all assessment actions and of the statistics measuring those actions, there are no additional adjustments that would improve the assessment of residential property in York County.

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Commerical Real Property

I. Correlation

York: COMMERCIAL: After a thorough review of the assessment actions and the statistics prepared for the other six tables in the correlation section for the commercial property in York County, it is concluded that no additional changes to the commercial assessments need to be made in the interest of producing better assessment for this class. A review of the PA&T (final) R&O Statistics for each of the prior two years and those produced for 2006 supports the position that further adjustments would be unlikely to produce better assessment in the commercial class of property. The important subclasses with sufficient sales that are measured in the R&O statistics have median ratios within the acceptable range. Among the Assessor Location stratification, three of five named locations are within the range. Of the remaining two locations, Henderson was measured at 102.27 with 6 sales and McCool Junction was measured at 101.11 with 4 sales. While both were measured within the acceptable range for each of the two previous assessment years, the county did revalue all commercial improvements for 2006. The comparison of the Preliminary and R&O statistics indicate that changes in to the sold properties in these towns was minimal. The small sample size for these assessor locations offers little to work with but when also considering the historical perspective, these subclasses are not good candidates for adjustment. The following statistical tables and narrative comments will further support this conclusion. In this class, the PRD is out of the target range. Further review of the sales indicates that there is 1 sale for \$1,030,000 with a ratio of 76.05% that has a disproportionate effect on the weighted mean as well as the PRD. With the hypothetical removal of that sale, the weighted mean rises to 98.16, the mean raises slightly to 100.03%, producing a PRD of 101.90. For that reason, as well as the ongoing proactive assessment practices in York described in the assessment actions, the county is judged to be in compliance. That will be reflected in the PTA Opinion.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	130	82	63.08

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2002	105	60	57.14
2003	94	51	54.26
2004	95	56	58.95
2005	110	62	56.36
2006	120	55	45.83

York: COMMERCIAL: A review of the utilization history indicates that the commercial sales utilization has consistently been in the 55% to 60% range and considered acceptable. In 2006, the county has disqualified 15 sales as “substantially changed”, per the Department directive. Absent this change, the utilization rate would be nearly 60% and not indicative of excessive trimming.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (“sales chasing”) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing

**2006 Correlation Section
for York County**

Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	97	0.62	97.6	97
2002	96	19.89	115.09	100
2003	99	1.9	100.88	100
2004	98.60	0.02	98.62	98.63
2005	97.83	4.03	101.78	98.12
2006	97.61	-3.39	94.3	97.92

York: COMMERCIAL: The trended preliminary median for commercial property is not consistent with the R&O median. This indicates that the changes made to the sales file may not have been similar to the changes made to the entire residential class. In York County, in 2006, the commercial assessment actions reveal that the county completed a comprehensive review and revaluation of all commercial improvements in the county. The overall loss in assessed value after a revaluation might be troubling except for the fact that York County had previously had a high level of value in the commercial class of property. The assessor indicated that during the sales review process it had become evident that there is a value shift occurring among the commercial class of property, due, in her opinion to the trend of retail and service oriented businesses beginning to relocate nearer the future traffic flow. The construction will soon be completed on the bypass route of Highway 81 which runs west of town. This will have the effect of dramatically changing traffic patterns in downtown York. The sales in the bypass and interstate locations have been strong and the county has kept up with those changes. However, the revaluation in 2006 tended to result in lower values for some of the downtown commercial property. This is an area that the county sought to correct. While a superficial review of the commercial statistics might cause concern, when the entire economic situation is reviewed, the statistics make sense.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

**2006 Correlation Section
for York County**

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
13.8	2001	0.62
35.53	2002	19.89
3.88	2003	1.9
0.44	2004	0.02
0.84	2005	4.03
4.88	2006	-3.39

York: COMMERCIAL: The measured percentage change for the commercial assessed value in the sales file and the percent change measured for the assessed class of property are not similar and required further explanation. The assessment actions for commercial property revealed that the county completed a review of all commercial parcels and the revaluing of all of the commercial improvements. The assessor’s explanation of this process found in Table III relieves any concern of disparate treatment to the sales file that the statistics might imply.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range.

2006 Correlation Section for York County

Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	97.92	94.94	99.59

York: COMMERCIAL: All of the measures of central tendency for the commercial sales file are within the acceptable range. Based on this analysis alone, there is no need for further assessment action. The weighted mean is the lowest of the three measurements indicating slight regressivity, but nothing in this analysis supports a need for further assessment action in 2006.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good

**2006 Correlation Section
for York County**

assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	7.68	104.90
Difference	0	1.9

York: COMMERCIAL: The coefficient of dispersion is within the acceptable range, while the price related differential is slightly above the range. The high price related differential indicates slight regressivity. It should be mentioned that even though the class is still slightly regressive, the assessment actions taken for 2006 reduced the price related differential from 106.03 to 104.90. The county's action was directed primarily at reducing the overvaluation of the lower value downtown properties. There may still be actions that the county can take to improve these statistics, but an additional adjustment to any class or subclass would be unlikely to do that.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

**2006 Correlation Section
for York County**

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	56	55	-1
Median	97.61	97.92	0.31
Wgt. Mean	93.23	94.94	1.71
Mean	98.85	99.59	0.74
COD	11.81	7.68	-4.13
PRD	106.03	104.90	-1.13
Min Sales Ratio	66.54	74.75	8.21
Max Sales Ratio	144.00	144.00	0

York: COMMERCIAL: The “analysis of changes in the statistics due to assessment actions”, indicates that the assessment action in the commercial class of property was successful. All of the indicators of the level of value increased slightly and were in the acceptable range. All of the indicators of the quality of assessment improved and only the price related differential is slightly outside of the acceptable range. Based on the review of all assessment actions and of the statistics measuring those actions, there are no additional adjustments that would improve the assessment of commercial property in York County.

**2006 County Abstract of Assessment for Real Property, Form 45 Compared with the
2005 Certificate of Taxes Levied (CTL)**

93 York

	2005 CTL County Total	2006 Form 45 County Total	Value Difference (2006 Form 45 - 2005 CTL)	Percent Change	2006 Growth (New Construction Value)	% Change excl. Growth
1. Residential	331,964,346	344,737,952	12,773,606	3.85	5,959,027	2.05
2. Recreational	799,699	799,699	0	0	0	0
3. Ag-Homesite Land, Ag-Res Dwellings	43,310,331	43,938,575	628,244	1.45	*-----	1.45
4. Total Residential (sum lines 1-3)	376,074,376	389,476,226	13,401,850	3.56	5,959,027	1.98
5. Commercial	129,390,142	131,703,990	2,313,848	1.79	7,810,640	-4.25
6. Industrial	31,287,131	32,324,828	1,037,697	3.32	985,785	0.17
7. Ag-Farmsite Land, Outbuildings	25,493,326	24,271,918	-1,221,408	-4.79	917,793	-8.39
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	186,170,599	188,300,736	2,130,137	1.14	8,796,425	-3.58
10. Total Non-Agland Real Property	562,244,975	577,776,962	15,531,987	2.76	15,673,245	-0.03
11. Irrigated	456,737,528	495,831,662	39,094,134	8.56		
12. Dryland	85,026,586	77,964,410	-7,062,176	-8.31		
13. Grassland	7,757,146	8,035,563	278,417	3.59		
14. Wasteland	602,240	798,472	196,232	32.58		
15. Other Agland	38,012	113,092	75,080	197.52		
16. Total Agricultural Land	550,161,512	582,743,199	32,581,687	5.92		
17. Total Value of All Real Property (Locally Assessed)	1,112,406,487	1,160,512,301	48,105,814	4.32	15,673,245	2.92

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	371	MEDIAN:	99	COV:	11.33	95% Median C.I.:	98.96 to 99.71
TOTAL Sales Price:	31,235,474	WGT. MEAN:	98	STD:	11.29	95% Wgt. Mean C.I.:	97.04 to 98.71
TOTAL Adj.Sales Price:	31,307,474	MEAN:	100	AVG.ABS.DEV:	5.99	95% Mean C.I.:	98.53 to 100.83
TOTAL Assessed Value:	30,641,976						
AVG. Adj. Sales Price:	84,386	COD:	6.03	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	82,592	PRD:	101.84	MIN Sales Ratio:	62.37		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03	49	99.66	99.86	99.70	3.34	100.16	88.67	121.19	99.02 to 100.34	93,863	93,577
10/01/03 TO 12/31/03	47	99.40	100.86	99.40	4.87	101.47	84.48	136.97	98.39 to 100.28	83,750	83,249
01/01/04 TO 03/31/04	21	99.55	102.74	99.41	5.22	103.34	95.34	161.33	97.73 to 101.44	55,542	55,217
04/01/04 TO 06/30/04	55	99.51	99.32	97.79	4.54	101.57	86.90	121.49	97.45 to 100.45	90,855	88,845
07/01/04 TO 09/30/04	48	99.73	97.20	96.61	5.64	100.62	69.73	113.95	98.33 to 100.48	90,120	87,062
10/01/04 TO 12/31/04	59	99.47	99.60	98.62	5.15	100.99	70.00	138.46	98.19 to 100.01	78,714	77,631
01/01/05 TO 03/31/05	35	98.43	97.98	96.52	8.29	101.52	75.80	130.79	95.16 to 99.86	70,558	68,104
04/01/05 TO 06/30/05	57	98.75	100.97	95.86	10.75	105.33	62.37	189.95	96.86 to 100.06	90,683	86,928
____Study Years____											
07/01/03 TO 06/30/04	172	99.53	100.31	98.95	4.38	101.38	84.48	161.33	99.02 to 99.98	85,459	84,558
07/01/04 TO 06/30/05	199	99.19	99.13	96.93	7.45	102.28	62.37	189.95	98.61 to 99.74	83,459	80,893
____Calendar Yrs____											
01/01/04 TO 12/31/04	183	99.52	99.25	97.83	5.11	101.45	69.73	161.33	98.96 to 99.88	82,696	80,903
____ALL____											
	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71	84,386	82,592

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	10	98.79	98.95	94.79	7.16	104.38	83.22	116.67	87.42 to 109.19	34,380	32,590
BRADSHAW	9	98.96	114.16	100.87	19.39	113.18	86.33	189.95	95.34 to 141.11	39,555	39,898
GRESHAM	9	105.10	109.77	98.57	14.32	111.36	82.13	169.90	94.34 to 121.49	30,666	30,227
HENDERSON	31	99.70	102.00	100.13	6.38	101.87	84.48	161.33	97.60 to 100.59	67,149	67,238
MCCOOL JUNCTION	16	95.80	93.60	94.96	8.50	98.57	70.00	108.80	84.96 to 101.33	56,276	53,441
RURAL	1	114.04	114.04	114.04			114.04	114.04	N/A	65,000	74,128
RURAL BENEDICT	4	93.14	88.87	85.78	11.34	103.61	69.73	99.47	N/A	117,375	100,679
RURAL BRADSHAW	2	93.06	93.06	93.24	1.03	99.81	92.10	94.02	N/A	185,000	172,498
RURAL HENDERSON	5	100.07	99.99	99.98	7.09	100.01	89.74	117.51	N/A	102,100	102,077
RURAL MCCOOL JCT	6	96.87	98.83	101.61	3.88	97.27	92.65	111.75	92.65 to 111.75	106,000	107,704
RURAL WACO	3	76.93	83.66	83.29	8.95	100.44	76.70	97.34	N/A	116,166	96,760
RURAL YORK	2	86.19	86.19	87.24	12.05	98.80	75.81	96.58	N/A	133,500	116,469
SPRING LAKE EST	4	97.40	97.75	97.68	4.05	100.07	91.14	105.07	N/A	161,750	158,000
WACO	4	83.77	84.21	77.05	19.14	109.30	62.37	106.95	N/A	61,295	47,225
YORK	259	99.55	99.74	98.55	4.54	101.21	75.38	140.83	99.19 to 99.86	87,598	86,330
YORK SUB	6	98.48	97.09	96.41	5.59	100.71	86.96	107.56	86.96 to 107.56	183,833	177,237
____ALL____											
	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71	84,386	82,592

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

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TOTAL Assessed Value:	30,641,976						
AVG. Adj. Sales Price:	84,386	COD:	6.03	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	82,592	PRD:	101.84	MIN Sales Ratio:	62.37		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	338	99.51	100.10	98.34	5.84	101.79	62.37	189.95	99.12 to 99.82	79,559	78,239
2	13	97.71	97.92	97.15	6.47	100.79	86.96	117.51	90.10 to 105.07	159,961	155,400
3	20	96.52	93.63	93.15	8.14	100.52	69.73	114.04	92.45 to 99.38	116,850	108,845
<u>ALL</u>	<u>371</u>	<u>99.38</u>	<u>99.68</u>	<u>97.87</u>	<u>6.03</u>	<u>101.84</u>	<u>62.37</u>	<u>189.95</u>	<u>98.96 to 99.71</u>	<u>84,386</u>	<u>82,592</u>

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	352	99.39	99.55	97.87	5.50	101.72	62.37	189.95	99.02 to 99.73	87,713	85,845
2	16	97.02	102.40	95.80	18.63	106.89	70.00	169.90	85.11 to 116.67	11,808	11,312
3	3	100.14	100.01	100.00	0.79	100.01	98.75	101.13	N/A	81,141	81,138
<u>ALL</u>	<u>371</u>	<u>99.38</u>	<u>99.68</u>	<u>97.87</u>	<u>6.03</u>	<u>101.84</u>	<u>62.37</u>	<u>189.95</u>	<u>98.96 to 99.71</u>	<u>84,386</u>	<u>82,592</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71	84,386	82,592
06											
07											
<u>ALL</u>	<u>371</u>	<u>99.38</u>	<u>99.68</u>	<u>97.87</u>	<u>6.03</u>	<u>101.84</u>	<u>62.37</u>	<u>189.95</u>	<u>98.96 to 99.71</u>	<u>84,386</u>	<u>82,592</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001											
41-0091											
72-0015	13	97.66	95.06	89.09	7.99	106.69	69.73	116.67	86.90 to 100.80	61,023	54,367
72-0075											
80-0567	17	98.13	99.11	86.89	16.31	114.06	62.37	169.90	76.93 to 109.19	52,334	45,474
93-0012	270	99.51	99.65	98.42	4.66	101.26	75.38	140.83	99.18 to 99.86	90,440	89,008
93-0083	25	96.47	95.06	97.16	6.63	97.84	70.00	111.75	92.65 to 100.48	81,297	78,985
93-0096	46	99.54	103.84	99.43	9.15	104.43	84.48	189.95	97.60 to 100.17	68,981	68,590
NonValid School											
<u>ALL</u>	<u>371</u>	<u>99.38</u>	<u>99.68</u>	<u>97.87</u>	<u>6.03</u>	<u>101.84</u>	<u>62.37</u>	<u>189.95</u>	<u>98.96 to 99.71</u>	<u>84,386</u>	<u>82,592</u>

PA&T 2006 R&O Statistics

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AVG. Assessed Value:	82,592	PRD:	101.84	MIN Sales Ratio:	62.37		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	17	96.78	102.62	95.92	17.01	106.99	70.00	169.90	86.33 to 116.67	12,810	12,288
Prior TO 1860											
1860 TO 1899	10	99.97	99.68	99.61	1.02	100.07	97.66	101.74	97.88 to 100.89	45,840	45,663
1900 TO 1919	69	99.81	102.79	98.02	9.17	104.86	75.81	189.95	98.69 to 101.58	48,435	47,478
1920 TO 1939	51	99.39	100.23	98.63	5.10	101.62	75.80	138.46	98.89 to 100.41	57,408	56,623
1940 TO 1949	14	100.06	100.44	99.68	2.76	100.77	94.45	109.01	96.17 to 103.60	62,703	62,501
1950 TO 1959	32	99.82	100.08	99.95	3.93	100.12	83.22	120.40	97.96 to 101.04	80,531	80,494
1960 TO 1969	42	99.30	98.98	97.35	5.87	101.68	69.73	141.11	98.13 to 100.48	90,308	87,913
1970 TO 1979	68	98.81	96.67	96.60	4.73	100.07	62.37	117.51	97.01 to 99.67	113,824	109,957
1980 TO 1989	40	98.69	97.71	96.97	4.75	100.76	76.93	114.26	96.75 to 99.82	130,038	126,102
1990 TO 1994	8	99.63	100.00	99.72	1.59	100.28	97.70	104.56	97.70 to 104.56	154,138	153,701
1995 TO 1999	13	97.74	98.98	99.01	5.51	99.98	82.13	112.51	95.33 to 105.07	145,646	144,197
2000 TO Present	7	101.68	100.05	99.86	3.03	100.19	92.66	104.55	92.66 to 104.55	149,357	149,148
ALL	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71	84,386	82,592

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	139.00	132.36	129.89	29.76	101.90	70.00	189.95	70.00 to 189.95	1,883	2,446
5000 TO 9999	11	103.08	106.70	106.36	16.03	100.32	73.99	141.11	84.48 to 136.97	7,207	7,666
Total \$											
1 TO 9999	17	108.80	115.76	109.30	24.40	105.91	70.00	189.95	86.33 to 141.11	5,328	5,823
10000 TO 29999	41	100.06	103.45	102.22	9.53	101.21	75.80	140.83	97.96 to 107.92	20,053	20,497
30000 TO 59999	71	100.48	100.53	100.31	4.56	100.22	81.55	129.49	99.38 to 101.33	44,576	44,717
60000 TO 99999	127	99.30	98.68	98.51	3.49	100.17	79.17	118.33	98.88 to 99.76	79,560	78,373
100000 TO 149999	76	98.82	95.91	95.91	5.62	99.99	62.37	109.00	96.86 to 99.63	123,485	118,440
150000 TO 249999	34	97.64	97.70	97.81	4.32	99.90	86.90	112.51	96.47 to 100.02	180,678	176,714
250000 TO 499999	5	97.71	98.00	97.93	1.27	100.07	95.33	99.66	N/A	319,500	312,880
ALL	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71	84,386	82,592

PA&T 2006 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	371	MEDIAN:	99	COV:	11.33	95% Median C.I.:	98.96 to 99.71
TOTAL Sales Price:	31,235,474	WGT. MEAN:	98	STD:	11.29	95% Wgt. Mean C.I.:	97.04 to 98.71
TOTAL Adj.Sales Price:	31,307,474	MEAN:	100	AVG.ABS.DEV:	5.99	95% Mean C.I.:	98.53 to 100.83
TOTAL Assessed Value:	30,641,976						
AVG. Adj. Sales Price:	84,386	COD:	6.03	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	82,592	PRD:	101.84	MIN Sales Ratio:	62.37		

(!: AVTot=0)

(!: Derived)

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	8	106.72	121.93	111.46	35.17	109.39	70.00	189.95	70.00 to 189.95	2,662	2,967
5000 TO 9999	7	103.08	104.79	102.45	14.42	102.28	73.99	136.97	73.99 to 136.97	7,540	7,725
Total \$ _____											
1 TO 9999	15	103.08	113.93	105.04	26.15	108.46	70.00	189.95	86.33 to 136.97	4,938	5,187
10000 TO 29999	46	99.90	103.83	101.63	10.32	102.16	75.80	141.11	97.96 to 107.92	20,254	20,584
30000 TO 59999	70	100.23	100.31	99.78	4.49	100.53	81.20	129.49	99.06 to 101.03	45,784	45,683
60000 TO 99999	134	99.14	97.12	96.13	4.55	101.03	62.37	114.45	98.58 to 99.64	82,587	79,393
100000 TO 149999	70	99.21	98.61	98.28	3.90	100.33	76.31	118.33	97.74 to 99.86	125,213	123,060
150000 TO 249999	31	98.75	98.95	98.84	4.29	100.11	86.90	112.51	96.97 to 100.45	182,825	180,713
250000 TO 499999	5	97.71	98.00	97.93	1.27	100.07	95.33	99.66	N/A	319,500	312,880
ALL											
	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71	84,386	82,592

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	17	96.78	102.62	95.92	17.01	106.99	70.00	169.90	86.33 to 116.67	12,810	12,288
20	63	100.60	104.08	98.69	10.06	105.46	75.80	189.95	98.13 to 102.35	35,313	34,848
25	10	100.44	103.77	101.99	5.07	101.74	96.66	121.19	97.66 to 109.01	43,814	44,688
30	207	99.30	98.51	97.60	4.53	100.93	62.37	129.49	98.89 to 99.73	80,238	78,310
35	34	98.09	97.20	96.95	4.11	100.25	86.90	106.65	94.09 to 100.02	135,252	131,131
40	36	99.54	98.70	98.73	4.55	99.97	69.73	112.51	97.45 to 100.22	171,943	169,761
45	2	97.48	97.48	97.59	0.63	99.88	96.86	98.09	N/A	184,500	180,061
50	2	98.64	98.64	98.56	0.95	100.09	97.70	99.58	N/A	330,000	325,240
ALL											
	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71	84,386	82,592

PA&T 2006 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	371	MEDIAN:	99	COV:	11.33	95% Median C.I.:	98.96 to 99.71
TOTAL Sales Price:	31,235,474	WGT. MEAN:	98	STD:	11.29	95% Wgt. Mean C.I.:	97.04 to 98.71
TOTAL Adj.Sales Price:	31,307,474	MEAN:	100	AVG.ABS.DEV:	5.99	95% Mean C.I.:	98.53 to 100.83
TOTAL Assessed Value:	30,641,976						
AVG. Adj. Sales Price:	84,386	COD:	6.03	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	82,592	PRD:	101.84	MIN Sales Ratio:	62.37		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	17	96.78	102.62	95.92	17.01	106.99	70.00	169.90	86.33 to 116.67		12,810	12,288
100	9	100.52	102.98	97.78	8.62	105.32	82.13	141.11	96.58 to 109.61		55,953	54,713
101	214	99.53	99.82	97.90	5.85	101.96	62.37	189.95	98.94 to 99.86		85,969	84,164
102	34	98.89	98.71	97.91	3.47	100.81	88.71	130.79	97.65 to 99.87		117,810	115,353
103	17	99.35	98.67	98.62	2.91	100.06	87.27	106.65	96.72 to 100.59		132,972	131,135
104	61	99.39	99.62	98.14	5.34	101.50	75.80	119.94	98.40 to 100.41		65,518	64,303
111	6	89.74	90.87	90.58	10.13	100.32	75.38	105.98	75.38 to 105.98		99,916	90,500
301	4	97.75	99.81	98.61	6.85	101.21	89.48	114.26	N/A		68,731	67,777
304	8	100.08	98.93	98.71	2.39	100.22	88.52	102.59	88.52 to 102.59		115,062	113,580
305	1	101.50	101.50	101.50			101.50	101.50	N/A		131,000	132,969
<u>ALL</u>												
	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71		84,386	82,592

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	17	96.78	102.62	95.92	17.01	106.99	70.00	169.90	86.33 to 116.67		12,810	12,288
20	24	108.99	113.72	107.09	14.81	106.19	75.80	189.95	99.75 to 121.49		16,858	18,053
25	7	98.13	98.14	98.49	4.10	99.65	89.55	106.52	89.55 to 106.52		28,687	28,252
30	249	99.30	98.45	97.30	4.76	101.19	62.37	129.49	98.89 to 99.72		75,625	73,580
35	35	98.94	97.80	97.22	4.31	100.59	86.90	114.26	95.33 to 100.02		130,842	127,202
40	35	99.45	99.66	99.48	3.84	100.19	86.96	112.51	96.97 to 100.28		169,755	168,869
45	1	98.09	98.09	98.09			98.09	98.09	N/A		220,000	215,797
50	3	99.58	98.98	98.86	0.65	100.12	97.70	99.66	N/A		304,166	300,708
<u>ALL</u>												
	371	99.38	99.68	97.87	6.03	101.84	62.37	189.95	98.96 to 99.71		84,386	82,592

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	55	MEDIAN:	98	COV:	12.54	95% Median C.I.:	95.93 to 100.15
TOTAL Sales Price:	6,968,715	WGT. MEAN:	95	STD:	12.49	95% Wgt. Mean C.I.:	89.01 to 100.87
TOTAL Adj.Sales Price:	6,503,628	MEAN:	100	AVG.ABS.DEV:	7.52	95% Mean C.I.:	96.29 to 102.89
TOTAL Assessed Value:	6,174,435						
AVG. Adj. Sales Price:	118,247	COD:	7.68	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	112,262	PRD:	104.90	MIN Sales Ratio:	74.75		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	3	97.92	101.24	109.31	6.89	92.62	92.79	113.02	N/A	25,000	27,328
10/01/02 TO 12/31/02	2	97.70	97.70	95.11	7.27	102.72	90.60	104.80	N/A	86,500	82,273
01/01/03 TO 03/31/03	4	97.14	98.32	96.18	4.10	102.22	93.80	105.20	N/A	146,300	140,718
04/01/03 TO 06/30/03	4	108.39	112.58	99.02	19.31	113.69	89.55	144.00	N/A	75,750	75,009
07/01/03 TO 09/30/03	5	94.89	101.81	106.63	13.42	95.48	80.63	140.77	N/A	108,400	115,587
10/01/03 TO 12/31/03	7	97.34	91.86	84.21	9.61	109.09	74.75	103.17	74.75 to 103.17	236,214	198,913
01/01/04 TO 03/31/04	6	98.64	99.23	98.20	5.39	101.05	90.93	113.71	90.93 to 113.71	87,419	85,845
04/01/04 TO 06/30/04	3	98.45	97.52	98.30	2.38	99.21	93.53	100.57	N/A	88,833	87,320
07/01/04 TO 09/30/04	6	98.58	98.50	98.22	2.71	100.28	93.89	102.27	93.89 to 102.27	138,735	136,264
10/01/04 TO 12/31/04	5	98.49	99.97	99.13	3.46	100.85	95.93	104.90	N/A	62,600	62,053
01/01/05 TO 03/31/05	8	96.15	99.65	95.39	7.18	104.46	85.58	133.00	85.58 to 133.00	136,937	130,630
04/01/05 TO 06/30/05	2	103.34	103.34	103.38	0.08	99.96	103.26	103.43	N/A	70,000	72,365
<u>Study Years</u>											
07/01/02 TO 06/30/03	13	97.92	103.29	97.65	10.53	105.78	89.55	144.00	92.79 to 113.02	87,400	85,341
07/01/03 TO 06/30/04	21	98.15	97.14	91.99	8.41	105.60	74.75	140.77	92.26 to 100.57	142,215	130,826
07/01/04 TO 06/30/05	21	97.39	99.75	97.34	5.17	102.47	85.58	133.00	96.10 to 102.27	113,376	110,363
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	20	96.12	99.78	91.88	12.03	108.61	74.75	144.00	93.75 to 102.27	154,185	141,661
01/01/04 TO 12/31/04	20	98.51	98.94	98.37	3.66	100.58	90.93	113.71	96.20 to 101.21	96,821	95,244
<u>ALL</u>	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	3	93.75	93.48	93.45	0.39	100.03	92.79	93.90	N/A	8,666	8,099
HENDERSON	6	102.27	99.59	99.82	3.32	99.77	90.93	103.43	90.93 to 103.43	44,916	44,835
MCCOOL JUNCTION	4	101.11	105.20	91.84	13.30	114.54	85.58	133.00	N/A	52,375	48,102
THAYER	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
YORK	41	98.15	99.54	94.82	7.87	104.98	74.75	144.00	95.93 to 100.15	145,405	137,870
<u>ALL</u>	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	51	98.15	99.89	94.77	7.98	105.41	74.75	144.00	96.10 to 100.15	119,533	113,280
2	4	95.64	95.71	97.48	3.45	98.18	90.93	100.63	N/A	101,853	99,285
<u>ALL</u>	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	55	MEDIAN:	98	COV:	12.54	95% Median C.I.:	95.93 to 100.15
TOTAL Sales Price:	6,968,715	WGT. MEAN:	95	STD:	12.49	95% Wgt. Mean C.I.:	89.01 to 100.87
TOTAL Adj.Sales Price:	6,503,628	MEAN:	100	AVG.ABS.DEV:	7.52	95% Mean C.I.:	96.29 to 102.89
TOTAL Assessed Value:	6,174,435						
AVG. Adj. Sales Price:	118,247	COD:	7.68	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	112,262	PRD:	104.90	MIN Sales Ratio:	74.75		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	48	98.30	99.73	94.87	6.62	105.12	76.05	140.77	95.93 to 100.57	123,315	116,987
2	7	96.20	98.65	95.64	14.23	103.15	74.75	144.00	74.75 to 144.00	83,500	79,860
<u>ALL</u>											
	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001											
41-0091											
72-0015	3	93.75	93.48	93.45	0.39	100.03	92.79	93.90	N/A	8,666	8,099
72-0075											
80-0567	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
93-0012	41	98.15	99.54	94.82	7.87	104.98	74.75	144.00	95.93 to 100.15	145,405	137,870
93-0083	4	101.11	105.20	91.84	13.30	114.54	85.58	133.00	N/A	52,375	48,102
93-0096	6	102.27	99.59	99.82	3.32	99.77	90.93	103.43	90.93 to 103.43	44,916	44,835
NonValid School											
<u>ALL</u>											
	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	96.07	98.31	95.66	12.50	102.77	74.75	144.00	74.75 to 144.00	79,312	75,873
Prior TO 1860											
1860 TO 1899	2	92.74	92.74	93.37	2.31	99.33	90.60	94.88	N/A	166,600	155,548
1900 TO 1919	6	105.73	108.31	107.97	10.97	100.31	93.75	133.00	93.75 to 133.00	33,785	36,478
1920 TO 1939	3	96.21	96.53	99.13	2.70	97.37	92.79	100.57	N/A	63,333	62,782
1940 TO 1949	2	103.01	103.01	103.33	1.74	99.68	101.21	104.80	N/A	46,500	48,050
1950 TO 1959	5	97.34	98.22	98.62	2.82	99.60	94.62	105.20	N/A	70,500	69,524
1960 TO 1969	9	99.77	99.19	100.14	3.31	99.05	90.93	103.43	93.90 to 103.26	111,379	111,538
1970 TO 1979	9	98.49	99.04	95.98	6.74	103.19	85.58	123.03	92.26 to 102.27	113,588	109,021
1980 TO 1989	7	96.10	93.45	85.45	5.92	109.37	76.05	100.63	76.05 to 100.63	257,857	220,332
1990 TO 1994											
1995 TO 1999	3	104.29	113.82	107.43	14.18	105.95	96.39	140.77	N/A	189,333	203,393
2000 TO Present	1	89.29	89.29	89.29			89.29	89.29	N/A	300,000	267,859
<u>ALL</u>											
	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	55	MEDIAN:	98	COV:	12.54	95% Median C.I.:	95.93 to 100.15
TOTAL Sales Price:	6,968,715	WGT. MEAN:	95	STD:	12.49	95% Wgt. Mean C.I.:	89.01 to 100.87
TOTAL Adj.Sales Price:	6,503,628	MEAN:	100	AVG.ABS.DEV:	7.52	95% Mean C.I.:	96.29 to 102.89
TOTAL Assessed Value:	6,174,435						
AVG. Adj. Sales Price:	118,247	COD:	7.68	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	112,262	PRD:	104.90	MIN Sales Ratio:	74.75		

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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 \$ _____											
1 TO 4999	2	113.38	113.38	104.45	17.31	108.54	93.75	133.00	N/A	2,750	2,872
5000 TO 9999	1	97.92	97.92	97.92			97.92	97.92	N/A	5,000	4,896
Total \$ _____											
1 TO 9999	3	97.92	108.22	101.34	13.36	106.79	93.75	133.00	N/A	3,500	3,547
10000 TO 29999	8	98.09	101.83	100.58	11.75	101.24	80.63	144.00	80.63 to 144.00	14,500	14,584
30000 TO 59999	9	96.21	95.54	96.33	5.73	99.18	74.75	104.80	90.93 to 103.26	42,777	41,206
60000 TO 99999	10	101.85	104.40	104.30	7.32	100.09	93.53	123.03	94.62 to 113.71	67,401	70,302
100000 TO 149999	11	100.15	101.48	101.32	7.04	100.16	85.58	140.77	90.60 to 103.43	128,045	129,739
150000 TO 249999	9	94.89	95.98	95.99	3.28	99.99	89.55	103.17	92.26 to 99.77	198,401	190,446
250000 TO 499999	4	96.20	94.52	94.50	1.85	100.02	89.29	96.39	N/A	293,750	277,584
500000 +	1	76.05	76.05	76.05			76.05	76.05	N/A	949,000	721,750
ALL											
	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	3	97.92	108.22	101.34	13.36	106.79	93.75	133.00	N/A	3,500	3,547
5000 TO 9999	2	86.71	86.71	86.15	7.01	100.64	80.63	92.79	N/A	11,000	9,477
Total \$ _____											
1 TO 9999	5	93.75	99.62	91.06	12.27	109.40	80.63	133.00	N/A	6,500	5,919
10000 TO 29999	7	102.27	102.28	96.80	12.38	105.66	74.75	144.00	74.75 to 144.00	17,785	17,217
30000 TO 59999	8	96.78	98.14	98.18	3.63	99.95	90.93	104.80	90.93 to 104.80	44,312	43,507
60000 TO 99999	10	101.85	104.40	104.30	7.32	100.09	93.53	123.03	94.62 to 113.71	67,401	70,302
100000 TO 149999	12	98.51	96.89	96.58	3.96	100.32	85.58	103.43	92.26 to 100.63	132,375	127,851
150000 TO 249999	10	96.79	100.99	99.16	7.09	101.84	89.55	140.77	93.80 to 103.17	210,561	208,793
250000 TO 499999	2	92.84	92.84	93.23	3.83	99.58	89.29	96.39	N/A	337,500	314,668
500000 +	1	76.05	76.05	76.05			76.05	76.05	N/A	949,000	721,750
ALL											
	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	55	MEDIAN:	98	COV:	12.54	95% Median C.I.:	95.93 to 100.15
TOTAL Sales Price:	6,968,715	WGT. MEAN:	95	STD:	12.49	95% Wgt. Mean C.I.:	89.01 to 100.87
TOTAL Adj.Sales Price:	6,503,628	MEAN:	100	AVG.ABS.DEV:	7.52	95% Mean C.I.:	96.29 to 102.89
TOTAL Assessed Value:	6,174,435						
AVG. Adj. Sales Price:	118,247	COD:	7.68	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	112,262	PRD:	104.90	MIN Sales Ratio:	74.75		

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COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	96.07	98.31	95.66	12.50	102.77	74.75	144.00	74.75 to 144.00	79,312	75,873
10	8	104.74	109.15	110.69	9.15	98.60	93.75	133.00	93.75 to 133.00	37,464	41,469
15	1	93.90	93.90	93.90			93.90	93.90	N/A	12,000	11,268
20	36	97.77	96.97	92.91	4.55	104.37	76.05	113.02	94.89 to 99.77	146,455	136,067
25	1	140.77	140.77	140.77			140.77	140.77	N/A	130,000	183,000
30	1	92.26	92.26	92.26			92.26	92.26	N/A	155,000	143,000
ALL	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

OCCUPANCY CODE											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	96.07	98.31	95.66	12.50	102.77	74.75	144.00	74.75 to 144.00	79,312	75,873
299	1	89.29	89.29	89.29			89.29	89.29	N/A	300,000	267,859
325	2	92.22	92.22	91.76	2.90	100.51	89.55	94.89	N/A	187,500	172,043
326	3	104.80	103.78	103.39	6.20	100.38	93.53	113.02	N/A	60,500	62,548
343	1	76.05	76.05	76.05			76.05	76.05	N/A	949,000	721,750
344	3	95.40	96.47	96.60	1.67	99.87	94.62	99.40	N/A	58,166	56,188
349	1	100.57	100.57	100.57			100.57	100.57	N/A	135,000	135,772
350	1	103.17	103.17	103.17			103.17	103.17	N/A	200,000	206,338
352	9	98.15	96.44	95.68	4.61	100.80	85.58	105.20	90.60 to 101.46	123,055	117,737
353	5	99.77	106.33	101.25	8.34	105.02	96.39	123.03	N/A	160,903	162,912
381	1	96.21	96.21	96.21			96.21	96.21	N/A	45,000	43,296
406	9	93.90	99.53	95.62	7.02	104.09	90.93	133.00	92.79 to 101.21	55,055	52,645
407	2	103.86	103.86	103.76	0.42	100.09	103.43	104.29	N/A	81,500	84,566
419	1	98.54	98.54	98.54			98.54	98.54	N/A	136,000	134,013
421	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
442	1	94.88	94.88	94.88			94.88	94.88	N/A	215,200	204,189
444	1	103.26	103.26	103.26			103.26	103.26	N/A	40,000	41,302
468	1	102.27	102.27	102.27			102.27	102.27	N/A	20,000	20,454
470	2	101.45	101.45	100.85	0.81	100.59	100.63	102.27	N/A	72,500	73,119
498	1	97.39	97.39	97.39			97.39	97.39	N/A	215,413	209,780
528	1	140.77	140.77	140.77			140.77	140.77	N/A	130,000	183,000
ALL	55	97.92	99.59	94.94	7.68	104.90	74.75	144.00	95.93 to 100.15	118,247	112,262

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	55	MEDIAN:	98	COV:	12.54	95% Median C.I.:	95.93 to 100.15
TOTAL Sales Price:	6,968,715	WGT. MEAN:	95	STD:	12.49	95% Wgt. Mean C.I.:	89.01 to 100.87
TOTAL Adj.Sales Price:	6,503,628	MEAN:	100	AVG.ABS.DEV:	7.52	95% Mean C.I.:	96.29 to 102.89
TOTAL Assessed Value:	6,174,435						
AVG. Adj. Sales Price:	118,247	COD:	7.68	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	112,262	PRD:	104.90	MIN Sales Ratio:	74.75		

(!: AVTot=0)
(!: Derived)

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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	94.18	93.86	93.28	4.65	100.61	85.58	100.15	85.58 to 100.15	123,750	115,440
03	49	98.15	100.29	95.15	7.98	105.40	74.75	144.00	96.20 to 100.63	117,574	111,873
04											
<u>ALL</u>	<u>55</u>	<u>97.92</u>	<u>99.59</u>	<u>94.94</u>	<u>7.68</u>	<u>104.90</u>	<u>74.75</u>	<u>144.00</u>	<u>95.93 to 100.15</u>	<u>118,247</u>	<u>112,262</u>

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	370	MEDIAN:	99	COV:	12.93	95% Median C.I.:	97.90 to 99.19
TOTAL Sales Price:	31,213,624	WGT. MEAN:	97	STD:	12.75	95% Wgt. Mean C.I.:	95.74 to 97.55
TOTAL Adj.Sales Price:	31,285,624	MEAN:	99	AVG.ABS.DEV:	7.41	95% Mean C.I.:	97.33 to 99.92
TOTAL Assessed Value:	30,235,862						
AVG. Adj. Sales Price:	84,555	COD:	7.51	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	81,718	PRD:	102.05	MIN Sales Ratio:	62.37		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03	49	99.30	98.83	98.21	3.33	100.63	88.67	121.19	97.83 to 99.86	93,863	92,179
10/01/03 TO 12/31/03	46	99.39	100.49	98.74	4.78	101.78	84.48	153.54	98.34 to 100.28	85,096	84,024
01/01/04 TO 03/31/04	21	99.55	102.94	99.52	5.43	103.43	95.34	161.33	97.73 to 101.44	55,542	55,278
04/01/04 TO 06/30/04	55	99.18	98.72	97.19	4.99	101.57	86.90	121.49	96.32 to 100.45	90,855	88,303
07/01/04 TO 09/30/04	48	98.29	95.55	95.14	7.86	100.43	69.73	119.48	93.55 to 99.74	90,120	85,743
10/01/04 TO 12/31/04	59	98.05	97.14	96.57	8.01	100.59	69.25	143.47	96.66 to 99.47	78,714	76,016
01/01/05 TO 03/31/05	35	97.88	99.88	96.99	9.42	102.97	76.93	138.92	95.16 to 99.86	70,558	68,437
04/01/05 TO 06/30/05	57	95.75	98.61	93.64	14.47	105.31	62.37	189.95	90.08 to 99.99	90,683	84,920
____Study Years____											
07/01/03 TO 06/30/04	171	99.30	99.75	98.11	4.52	101.67	84.48	161.33	98.73 to 99.70	85,831	84,207
07/01/04 TO 06/30/05	199	97.70	97.66	95.35	10.06	102.42	62.37	189.95	96.47 to 98.77	83,459	79,579
____Calendar Yrs____											
01/01/04 TO 12/31/04	183	98.77	97.86	96.60	6.78	101.31	69.25	161.33	97.54 to 99.35	82,696	79,880
____ALL____											
	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19	84,555	81,718

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	10	96.99	96.43	93.33	7.51	103.32	83.22	116.67	84.04 to 103.54	34,380	32,087
BRADSHAW	9	98.96	114.16	100.87	19.39	113.18	86.33	189.95	95.34 to 141.11	39,555	39,898
GRESHAM	9	99.09	105.97	97.03	18.34	109.22	73.32	169.90	82.13 to 121.49	30,666	29,754
HENDERSON	31	99.39	102.18	100.68	6.50	101.49	84.48	161.33	98.05 to 100.59	67,149	67,604
MCCOOL JUNCTION	16	93.78	92.35	93.22	8.93	99.06	70.00	108.80	82.00 to 101.31	56,276	52,462
RURAL	1	114.04	114.04	114.04			114.04	114.04	N/A	65,000	74,128
RURAL BENEDICT	4	93.14	88.87	85.78	11.34	103.61	69.73	99.47	N/A	117,375	100,679
RURAL BRADSHAW	2	93.06	93.06	93.24	1.03	99.81	92.10	94.02	N/A	185,000	172,498
RURAL HENDERSON	5	100.07	99.99	99.98	7.09	100.01	89.74	117.51	N/A	102,100	102,077
RURAL MCCOOL JCT	6	91.50	92.67	93.50	3.93	99.11	87.50	100.02	87.50 to 100.02	106,000	99,107
RURAL WACO	3	76.93	83.66	83.29	8.95	100.44	76.70	97.34	N/A	116,166	96,760
RURAL YORK	2	86.19	86.19	87.24	12.05	98.80	75.81	96.58	N/A	133,500	116,469
SPRING LAKE EST	4	97.40	97.75	97.68	4.05	100.07	91.14	105.07	N/A	161,750	158,000
WACO	4	83.77	84.21	77.05	19.14	109.30	62.37	106.95	N/A	61,295	47,225
YORK	258	98.78	98.66	97.14	6.44	101.56	69.25	153.54	98.07 to 99.38	87,853	85,343
YORK SUB	6	98.48	97.09	96.41	5.59	100.71	86.96	107.56	86.96 to 107.56	183,833	177,237
____ALL____											
	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19	84,555	81,718

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	370	MEDIAN:	99	COV:	12.93	95% Median C.I.:	97.90 to 99.19
TOTAL Sales Price:	31,213,624	WGT. MEAN:	97	STD:	12.75	95% Wgt. Mean C.I.:	95.74 to 97.55
TOTAL Adj.Sales Price:	31,285,624	MEAN:	99	AVG.ABS.DEV:	7.41	95% Mean C.I.:	97.33 to 99.92
TOTAL Assessed Value:	30,235,862						
AVG. Adj. Sales Price:	84,555	COD:	7.51	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	81,718	PRD:	102.05	MIN Sales Ratio:	62.37		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	337	98.86	99.06	97.10	7.44	102.01	62.37	189.95	98.19 to 99.30	79,730	77,419
2	13	97.71	97.92	97.15	6.47	100.79	86.96	117.51	90.10 to 105.07	159,961	155,400
3	20	93.34	91.78	90.94	8.51	100.92	69.73	114.04	87.50 to 99.38	116,850	106,265
<u>ALL</u>	<u>370</u>	<u>98.73</u>	<u>98.62</u>	<u>96.64</u>	<u>7.51</u>	<u>102.05</u>	<u>62.37</u>	<u>189.95</u>	<u>97.90 to 99.19</u>	<u>84,555</u>	<u>81,718</u>

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	351	98.73	98.47	96.64	7.03	101.89	62.37	189.95	97.90 to 99.24	87,901	84,945
2	16	93.17	101.79	93.48	19.99	108.90	70.00	169.90	85.11 to 116.67	11,808	11,037
3	3	100.14	100.01	100.00	0.79	100.01	98.75	101.13	N/A	81,141	81,138
<u>ALL</u>	<u>370</u>	<u>98.73</u>	<u>98.62</u>	<u>96.64</u>	<u>7.51</u>	<u>102.05</u>	<u>62.37</u>	<u>189.95</u>	<u>97.90 to 99.19</u>	<u>84,555</u>	<u>81,718</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19	84,555	81,718
06											
07											
<u>ALL</u>	<u>370</u>	<u>98.73</u>	<u>98.62</u>	<u>96.64</u>	<u>7.51</u>	<u>102.05</u>	<u>62.37</u>	<u>189.95</u>	<u>97.90 to 99.19</u>	<u>84,555</u>	<u>81,718</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001											
41-0091											
72-0015	13	97.66	95.06	89.09	7.99	106.69	69.73	116.67	86.90 to 100.80	61,023	54,367
72-0075											
80-0567	17	94.34	95.62	85.85	17.79	111.39	62.37	169.90	76.70 to 108.12	52,334	44,928
93-0012	269	98.78	98.62	97.11	6.48	101.56	69.25	153.54	98.07 to 99.35	90,695	88,072
93-0083	25	93.69	92.78	93.85	7.15	98.86	70.00	108.80	89.38 to 98.34	81,297	76,295
93-0096	46	99.31	103.96	99.79	9.24	104.17	84.48	189.95	97.84 to 100.17	68,981	68,836
NonValid School											
<u>ALL</u>	<u>370</u>	<u>98.73</u>	<u>98.62</u>	<u>96.64</u>	<u>7.51</u>	<u>102.05</u>	<u>62.37</u>	<u>189.95</u>	<u>97.90 to 99.19</u>	<u>84,555</u>	<u>81,718</u>

PA&T 2006 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	370	MEDIAN:	99	COV:	12.93	95% Median C.I.:	97.90 to 99.19
TOTAL Sales Price:	31,213,624	WGT. MEAN:	97	STD:	12.75	95% Wgt. Mean C.I.:	95.74 to 97.55
TOTAL Adj.Sales Price:	31,285,624	MEAN:	99	AVG.ABS.DEV:	7.41	95% Mean C.I.:	97.33 to 99.92
TOTAL Assessed Value:	30,235,862						
AVG. Adj. Sales Price:	84,555	COD:	7.51	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	81,718	PRD:	102.05	MIN Sales Ratio:	62.37		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	16	95.85	102.45	93.79	18.75	109.22	70.00	169.90	86.33 to 116.67	12,245	11,485
Prior TO 1860											
1860 TO 1899	10	98.95	98.21	98.36	1.90	99.85	89.76	100.89	97.64 to 100.48	45,840	45,090
1900 TO 1919	69	98.68	101.18	96.08	11.57	105.31	69.25	189.95	95.75 to 100.48	48,435	46,535
1920 TO 1939	51	99.02	101.11	98.38	6.56	102.77	79.17	143.47	97.66 to 100.01	57,408	56,477
1940 TO 1949	14	99.69	100.11	98.95	5.06	101.17	87.18	119.48	94.45 to 105.77	62,703	62,045
1950 TO 1959	32	99.24	98.00	98.09	6.41	99.91	71.61	120.40	96.76 to 100.46	80,531	78,994
1960 TO 1969	42	98.83	97.39	96.08	6.74	101.36	69.73	141.11	96.51 to 99.99	90,308	86,772
1970 TO 1979	68	97.94	95.09	94.91	5.83	100.19	62.37	117.51	94.10 to 99.51	113,824	108,031
1980 TO 1989	40	97.85	97.61	96.90	5.43	100.73	76.93	114.26	96.18 to 99.74	130,038	126,012
1990 TO 1994	8	99.63	100.00	99.72	1.59	100.28	97.70	104.56	97.70 to 104.56	154,138	153,701
1995 TO 1999	13	96.47	95.27	96.12	7.80	99.12	73.66	112.51	88.14 to 105.07	145,646	139,992
2000 TO Present	7	101.68	99.28	98.78	3.79	100.50	92.66	104.55	92.66 to 104.55	149,357	147,541
ALL	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19	84,555	81,718

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	139.00	132.36	129.89	29.76	101.90	70.00	189.95	70.00 to 189.95	1,883	2,446
5000 TO 9999	11	103.08	108.21	107.72	17.49	100.45	73.99	153.54	84.48 to 141.11	7,207	7,764
Total \$											
1 TO 9999	17	108.80	116.74	110.49	25.30	105.65	70.00	189.95	86.33 to 153.54	5,328	5,887
10000 TO 29999	40	100.00	104.67	103.95	11.80	100.70	73.32	143.47	97.00 to 108.11	20,008	20,798
30000 TO 59999	71	99.07	98.34	98.03	7.41	100.32	69.25	128.49	97.60 to 100.48	44,576	43,699
60000 TO 99999	127	98.88	97.31	97.07	4.69	100.25	78.11	119.17	97.90 to 99.40	79,560	77,227
100000 TO 149999	76	98.62	94.97	95.05	6.57	99.92	62.37	113.53	96.21 to 99.35	123,485	117,370
150000 TO 249999	34	96.81	96.21	96.19	4.46	100.03	86.90	112.51	92.66 to 98.09	180,678	173,788
250000 TO 499999	5	97.71	98.00	97.93	1.27	100.07	95.33	99.66	N/A	319,500	312,880
ALL	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19	84,555	81,718

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	370	MEDIAN:	99	COV:	12.93	95% Median C.I.:	97.90 to 99.19
TOTAL Sales Price:	31,213,624	WGT. MEAN:	97	STD:	12.75	95% Wgt. Mean C.I.:	95.74 to 97.55
TOTAL Adj.Sales Price:	31,285,624	MEAN:	99	AVG.ABS.DEV:	7.41	95% Mean C.I.:	97.33 to 99.92
TOTAL Assessed Value:	30,235,862						
AVG. Adj. Sales Price:	84,555	COD:	7.51	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	81,718	PRD:	102.05	MIN Sales Ratio:	62.37		

(!: AVTot=0)
(!: Derived)

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	106.72	121.93	111.46	35.17	109.39	70.00	189.95	70.00 to 189.95	2,662	2,967
5000 TO 9999	8	101.94	102.93	98.33	18.44	104.67	73.32	153.54	73.32 to 153.54	8,222	8,085
Total \$											
1 TO 9999	16	101.94	112.43	101.54	27.63	110.72	70.00	189.95	84.48 to 153.54	5,442	5,526
10000 TO 29999	44	98.92	103.62	100.71	12.36	102.88	69.25	143.47	96.47 to 108.11	20,654	20,801
30000 TO 59999	73	99.06	99.14	98.07	7.18	101.09	71.61	138.92	97.60 to 100.48	46,260	45,366
60000 TO 99999	134	98.41	95.75	94.65	5.99	101.16	62.37	119.17	97.22 to 99.25	83,613	79,139
100000 TO 149999	67	98.86	97.55	97.28	4.13	100.28	76.31	117.51	96.72 to 99.51	126,036	122,605
150000 TO 249999	31	97.45	98.07	97.71	5.02	100.37	86.90	113.53	95.33 to 100.45	182,792	178,602
250000 TO 499999	5	97.71	98.00	97.93	1.27	100.07	95.33	99.66	N/A	319,500	312,880
ALL	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19	84,555	81,718

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	16	95.85	102.45	93.79	18.75	109.22	70.00	169.90	86.33 to 116.67	12,245	11,485
20	63	99.38	102.72	96.02	13.82	106.97	69.25	189.95	96.51 to 102.82	35,313	33,907
25	10	99.39	104.06	101.44	9.59	102.58	79.86	138.92	96.66 to 121.19	43,814	44,443
30	207	98.73	97.28	96.23	5.65	101.09	62.37	128.49	97.88 to 99.18	80,238	77,215
35	34	97.00	96.72	96.43	4.33	100.30	86.90	106.65	93.65 to 99.99	135,252	130,421
40	36	98.79	97.37	97.22	4.69	100.15	69.73	112.51	96.47 to 100.02	171,943	167,171
45	2	105.81	105.81	104.33	7.30	101.42	98.09	113.53	N/A	184,500	192,481
50	2	98.64	98.64	98.56	0.95	100.09	97.70	99.58	N/A	330,000	325,240
ALL	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19	84,555	81,718

PA&T 2006 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	370	MEDIAN:	99	COV:	12.93	95% Median C.I.:	97.90 to 99.19
TOTAL Sales Price:	31,213,624	WGT. MEAN:	97	STD:	12.75	95% Wgt. Mean C.I.:	95.74 to 97.55
TOTAL Adj.Sales Price:	31,285,624	MEAN:	99	AVG.ABS.DEV:	7.41	95% Mean C.I.:	97.33 to 99.92
TOTAL Assessed Value:	30,235,862						
AVG. Adj. Sales Price:	84,555	COD:	7.51	MAX Sales Ratio:	189.95		
AVG. Assessed Value:	81,718	PRD:	102.05	MIN Sales Ratio:	62.37		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	16	95.85	102.45	93.79	18.75	109.22	70.00	169.90	86.33 to 116.67		12,245	11,485
100	9	97.34	98.66	94.74	12.95	104.14	73.32	141.11	82.13 to 109.61		55,953	53,012
101	214	99.04	99.49	97.21	7.23	102.35	62.37	189.95	98.34 to 99.67		85,969	83,571
102	34	97.68	96.93	96.91	5.75	100.03	79.86	130.79	93.08 to 99.40		117,810	114,168
103	17	99.24	97.92	97.65	3.58	100.28	87.27	106.65	93.31 to 100.59		132,972	129,845
104	61	98.77	97.66	96.10	6.07	101.63	69.25	119.94	97.25 to 99.39		65,518	62,960
111	6	84.98	87.87	87.91	8.57	99.96	75.38	105.98	75.38 to 105.98		99,916	87,832
301	4	97.75	99.81	98.61	6.85	101.21	89.48	114.26	N/A		68,731	67,777
304	8	90.89	90.84	90.15	6.31	100.76	73.66	101.13	73.66 to 101.13		115,062	103,728
305	1	101.50	101.50	101.50			101.50	101.50	N/A		131,000	132,969
<u>ALL</u>												
	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19		84,555	81,718

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	16	95.85	102.45	93.79	18.75	109.22	70.00	169.90	86.33 to 116.67		12,245	11,485
20	24	108.36	114.83	108.11	17.05	106.22	84.04	189.95	97.96 to 125.50		16,858	18,224
25	7	99.40	100.64	101.43	12.74	99.22	73.32	138.92	73.32 to 138.92		28,687	29,097
30	249	98.68	97.03	95.88	6.31	101.20	62.37	128.49	97.84 to 99.09		75,625	72,507
35	35	97.25	97.39	96.72	4.69	100.69	86.90	114.26	94.09 to 100.14		130,842	126,553
40	35	99.12	97.94	97.78	4.94	100.17	73.66	113.53	96.67 to 100.06		169,755	165,980
45	1	98.09	98.09	98.09			98.09	98.09	N/A		220,000	215,797
50	3	99.58	98.98	98.86	0.65	100.12	97.70	99.66	N/A		304,166	300,708
<u>ALL</u>												
	370	98.73	98.62	96.64	7.51	102.05	62.37	189.95	97.90 to 99.19		84,555	81,718

PA&T 2006 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	56	MEDIAN:	98	COV:	16.85	95% Median C.I.:	93.75 to 100.63
TOTAL Sales Price:	7,718,715	WGT. MEAN:	93	STD:	16.65	95% Wgt. Mean C.I.:	87.22 to 99.24
TOTAL Adj.Sales Price:	7,245,628	MEAN:	99	AVG.ABS.DEV:	11.52	95% Mean C.I.:	94.49 to 103.21
TOTAL Assessed Value:	6,755,153						
AVG. Adj. Sales Price:	129,386	COD:	11.81	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	120,627	PRD:	106.03	MIN Sales Ratio:	66.54		

(!: AVTot=0)

(!: Derived)

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	3	97.92	101.24	109.31	6.89	92.62	92.79	113.02	N/A	25,000	27,328
10/01/02 TO 12/31/02	2	93.69	93.69	89.64	11.86	104.51	82.57	104.80	N/A	86,500	77,538
01/01/03 TO 03/31/03	4	96.40	97.84	87.17	20.98	112.23	67.61	130.92	N/A	146,300	127,531
04/01/03 TO 06/30/03	5	97.83	104.93	97.71	12.31	107.39	89.55	144.00	N/A	209,000	204,216
07/01/03 TO 09/30/03	5	98.15	104.84	110.96	15.40	94.48	80.63	140.77	N/A	108,400	120,279
10/01/03 TO 12/31/03	7	97.34	95.19	86.64	14.21	109.86	74.75	127.65	74.75 to 127.65	236,214	204,664
01/01/04 TO 03/31/04	6	95.50	95.53	91.16	12.86	104.80	66.54	123.48	66.54 to 123.48	87,419	79,688
04/01/04 TO 06/30/04	3	100.57	99.10	99.46	3.21	99.64	93.53	103.20	N/A	88,833	88,349
07/01/04 TO 09/30/04	6	94.09	94.54	92.95	3.66	101.71	87.80	102.27	87.80 to 102.27	138,735	128,952
10/01/04 TO 12/31/04	5	98.49	98.85	98.33	4.59	100.54	90.66	104.90	N/A	62,600	61,553
01/01/05 TO 03/31/05	8	91.95	99.93	89.77	18.48	111.32	77.33	137.98	77.33 to 137.98	136,937	122,931
04/01/05 TO 06/30/05	2	103.34	103.34	103.38	0.08	99.96	103.26	103.43	N/A	70,000	72,365
<u>Study Years</u>											
07/01/02 TO 06/30/03	14	97.87	100.51	94.15	13.40	106.75	67.61	144.00	87.61 to 113.02	134,157	126,304
07/01/03 TO 06/30/04	21	98.15	98.14	92.99	12.56	105.54	66.54	140.77	90.93 to 102.98	142,215	132,248
07/01/04 TO 06/30/05	21	96.10	98.46	92.81	9.90	106.09	77.33	137.98	90.66 to 103.26	113,376	105,221
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	21	97.83	100.31	93.19	15.30	107.64	67.61	144.00	87.61 to 105.20	182,176	169,774
01/01/04 TO 12/31/04	20	96.66	96.60	94.23	7.09	102.51	66.54	123.48	92.26 to 101.21	96,821	91,232
<u>ALL</u>	56	97.61	98.85	93.23	11.81	106.03	66.54	144.00	93.75 to 100.63	129,386	120,627

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	3	92.79	87.96	85.80	5.90	102.51	77.33	93.75	N/A	8,666	7,436
HENDERSON	6	102.76	106.69	106.85	7.98	99.85	90.93	137.98	90.93 to 137.98	44,916	47,993
MCCOOL JUNCTION	4	101.11	105.20	91.84	13.30	114.54	85.58	133.00	N/A	52,375	48,102
THAYER	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
YORK	42	96.74	97.94	92.73	12.14	105.62	66.54	144.00	92.26 to 100.57	159,610	148,010
<u>ALL</u>	56	97.61	98.85	93.23	11.81	106.03	66.54	144.00	93.75 to 100.63	129,386	120,627

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	52	97.87	99.09	92.98	12.40	106.58	66.54	144.00	93.53 to 102.27	131,504	122,269
2	4	95.64	95.71	97.48	3.45	98.18	90.93	100.63	N/A	101,853	99,285
<u>ALL</u>	56	97.61	98.85	93.23	11.81	106.03	66.54	144.00	93.75 to 100.63	129,386	120,627

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	56	MEDIAN:	98	COV:	16.85	95% Median C.I.:	93.75 to 100.63
TOTAL Sales Price:	7,718,715	WGT. MEAN:	93	STD:	16.65	95% Wgt. Mean C.I.:	87.22 to 99.24
TOTAL Adj.Sales Price:	7,245,628	MEAN:	99	AVG.ABS.DEV:	11.52	95% Mean C.I.:	94.49 to 103.21
TOTAL Assessed Value:	6,755,153						
AVG. Adj. Sales Price:	129,386	COD:	11.81	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	120,627	PRD:	106.03	MIN Sales Ratio:	66.54		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	49	97.92	99.22	93.65	11.00	105.95	66.54	140.77	94.29 to 101.21	135,941	127,308
2	7	87.80	96.25	88.46	16.21	108.81	74.75	144.00	74.75 to 144.00	83,500	73,860
ALL	56	97.61	98.85	93.23	11.81	106.03	66.54	144.00	93.75 to 100.63	129,386	120,627

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001											
41-0091											
72-0015	3	92.79	87.96	85.80	5.90	102.51	77.33	93.75	N/A	8,666	7,436
72-0075											
80-0567	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
93-0012	42	96.74	97.94	92.73	12.14	105.62	66.54	144.00	92.26 to 100.57	159,610	148,010
93-0083	4	101.11	105.20	91.84	13.30	114.54	85.58	133.00	N/A	52,375	48,102
93-0096	6	102.76	106.69	106.85	7.98	99.85	90.93	137.98	90.93 to 137.98	44,916	47,993
NonValid School											
ALL	56	97.61	98.85	93.23	11.81	106.03	66.54	144.00	93.75 to 100.63	129,386	120,627

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	90.84	96.21	89.04	14.83	108.05	74.75	144.00	74.75 to 144.00	79,312	70,623
Prior TO 1860											
1860 TO 1899	2	75.09	75.09	72.91	9.96	102.99	67.61	82.57	N/A	166,600	121,468
1900 TO 1919	6	108.11	110.73	112.74	11.51	98.22	93.75	133.00	93.75 to 133.00	33,785	38,088
1920 TO 1939	3	92.79	94.67	97.81	3.56	96.79	90.66	100.57	N/A	63,333	61,949
1940 TO 1949	2	103.01	103.01	103.33	1.74	99.68	101.21	104.80	N/A	46,500	48,050
1950 TO 1959	5	97.34	100.33	91.65	16.85	109.48	66.54	137.98	N/A	70,500	64,610
1960 TO 1969	9	97.39	101.86	104.59	12.68	97.39	77.33	130.92	90.93 to 127.65	111,379	116,493
1970 TO 1979	10	98.61	97.46	96.99	5.18	100.49	85.58	110.03	87.61 to 102.27	176,430	171,114
1980 TO 1989	7	96.10	93.86	85.63	6.34	109.60	76.05	102.98	76.05 to 102.98	257,857	220,806
1990 TO 1994											
1995 TO 1999	3	104.29	108.70	97.29	19.09	111.73	81.05	140.77	N/A	189,333	184,209
2000 TO Present	1	85.28	85.28	85.28			85.28	85.28	N/A	300,000	255,840
ALL	56	97.61	98.85	93.23	11.81	106.03	66.54	144.00	93.75 to 100.63	129,386	120,627

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	56	MEDIAN:	98	COV:	16.85	95% Median C.I.:	93.75 to 100.63
TOTAL Sales Price:	7,718,715	WGT. MEAN:	93	STD:	16.65	95% Wgt. Mean C.I.:	87.22 to 99.24
TOTAL Adj.Sales Price:	7,245,628	MEAN:	99	AVG.ABS.DEV:	11.52	95% Mean C.I.:	94.49 to 103.21
TOTAL Assessed Value:	6,755,153						
AVG. Adj. Sales Price:	129,386	COD:	11.81	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	120,627	PRD:	106.03	MIN Sales Ratio:	66.54		

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COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	90.84	96.21	89.04	14.83	108.05	74.75	144.00	74.75 to 144.00	79,312	70,623
10	8	103.28	107.22	107.08	8.98	100.13	93.75	133.00	93.75 to 133.00	37,464	40,117
15	1	77.33	77.33	77.33			77.33	77.33	N/A	12,000	9,279
20	37	97.39	97.24	92.01	10.36	105.68	66.54	137.98	92.79 to 100.63	162,551	149,566
25	1	140.77	140.77	140.77			140.77	140.77	N/A	130,000	183,000
30	1	92.26	92.26	92.26			92.26	92.26	N/A	155,000	143,000
<u>ALL</u>											
	56	97.61	98.85	93.23	11.81	106.03	66.54	144.00	93.75 to 100.63	129,386	120,627

OCCUPANCY CODE											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	90.84	96.21	89.04	14.83	108.05	74.75	144.00	74.75 to 144.00	79,312	70,623
299	1	85.28	85.28	85.28			85.28	85.28	N/A	300,000	255,840
325	2	99.79	99.79	98.01	10.26	101.81	89.55	110.03	N/A	187,500	183,773
326	3	104.80	103.78	103.39	6.20	100.38	93.53	113.02	N/A	60,500	62,548
343	1	76.05	76.05	76.05			76.05	76.05	N/A	949,000	721,750
344	3	130.92	121.17	119.20	11.04	101.66	94.62	137.98	N/A	58,166	69,333
349	1	100.57	100.57	100.57			100.57	100.57	N/A	135,000	135,772
350	1	127.65	127.65	127.65			127.65	127.65	N/A	200,000	255,306
352	9	96.10	95.29	94.38	6.65	100.97	82.57	105.20	85.58 to 103.20	123,055	116,134
353	5	97.83	99.08	91.32	9.59	108.49	81.05	123.48	N/A	160,903	146,935
381	1	90.66	90.66	90.66			90.66	90.66	N/A	45,000	40,796
406	10	95.84	97.25	96.62	9.15	100.65	77.33	133.00	87.61 to 101.21	123,750	119,570
407	2	103.86	103.86	103.76	0.42	100.09	103.43	104.29	N/A	81,500	84,566
419	1	66.54	66.54	66.54			66.54	66.54	N/A	136,000	90,500
421	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
442	1	67.61	67.61	67.61			67.61	67.61	N/A	215,200	145,500
444	1	103.26	103.26	103.26			103.26	103.26	N/A	40,000	41,302
468	1	102.27	102.27	102.27			102.27	102.27	N/A	20,000	20,454
470	2	101.45	101.45	100.85	0.81	100.59	100.63	102.27	N/A	72,500	73,119
498	1	97.39	97.39	97.39			97.39	97.39	N/A	215,413	209,780
528	1	140.77	140.77	140.77			140.77	140.77	N/A	130,000	183,000
<u>ALL</u>											
	56	97.61	98.85	93.23	11.81	106.03	66.54	144.00	93.75 to 100.63	129,386	120,627

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	56	MEDIAN:	98	COV:	16.85	95% Median C.I.:	93.75 to 100.63
TOTAL Sales Price:	7,718,715	WGT. MEAN:	93	STD:	16.65	95% Wgt. Mean C.I.:	87.22 to 99.24
TOTAL Adj.Sales Price:	7,245,628	MEAN:	99	AVG.ABS.DEV:	11.52	95% Mean C.I.:	94.49 to 103.21
TOTAL Assessed Value:	6,755,153						
AVG. Adj. Sales Price:	129,386	COD:	11.81	MAX Sales Ratio:	144.00		
AVG. Assessed Value:	120,627	PRD:	106.03	MIN Sales Ratio:	66.54		

(!: AVTot=0)
(!: Derived)

Printed: 02/27/2006 15:23:00

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	94.18	93.78	92.87	7.41	100.98	82.57	103.20	82.57 to 103.20	123,750	114,928
03	50	97.87	99.46	93.27	12.26	106.63	66.54	144.00	93.75 to 101.21	130,062	121,311
04											
<u>ALL</u>	<u>56</u>	<u>97.61</u>	<u>98.85</u>	<u>93.23</u>	<u>11.81</u>	<u>106.03</u>	<u>66.54</u>	<u>144.00</u>	<u>93.75 to 100.63</u>	<u>129,386</u>	<u>120,627</u>

2006 Assessment Survey for York County

March 19, 2006

I. General Information

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:

\$192,512

a. Does this include employee benefits?

Yes.

7. Part of the budget that is dedicated to the computer system:

\$7,475- This amount is part of the Assessor's budget as part of the TerraScan maintenance agreement.

8. Adopted budget, or granted budget if different from above:

The requested and adopted budgets are the same.

a. Does this amount include employee benefits?

Yes.

9. Amount of total budget set aside for appraisal work:

\$1,000- This amount is set aside for pictures and any other equipment that may be needed for the appraisal process.

10. Amount of the total budget set aside for education/workshops:

\$1,000

11. Appraisal/Reappraisal budget, if not part of the total budget:

\$0

12. Other miscellaneous funds:
\$0

13. Total budget
\$192,512
a. Was any of last year's budget not used?
Yes. \$3,362.31 remained.

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. Data collection done by:
Assessor
2. Valuation done by:
The York County Assessor and Deputy Assessor complete valuation, with the Assessor being responsible for the final value.
3. Date of last appraisal: ¹
The York County Assessor does a cyclical physical review of residential properties. The last cycle was complete in 2001.
4. Date of last "update": ²
The last update was in 2006 for market areas within the city of York.
5. Pickup work done by: ³
Assessor and Deputy

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	295	0	569	864

6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
June 2002

7. What was the last year the depreciation schedule for this property class was developed using market-derived information?
2006

8. What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? ⁴
The sales comparison approach is not utilized by the York County Assessor.

9. Number of market areas/neighborhoods for this property class:
 23 market areas. There are 14 neighborhoods within the city limits of York, as well as York Suburban and Rural Residential. Each village has its own market area, with the exception of Thayer and Lushton. These towns are in the same market area.
10. How are these defined?
 Location: Market areas in the city of York are characterized by property characteristics and location. Thayer and Lushton have similar population and demographics.

C. Commercial/Industrial Appraisal Information

1. Data collection done by:
 Assessor
2. Valuation done by:
 Assessor
3. Date of last appraisal: ¹
 A contract appraisal was completed in 2002.
4. Date of last “update”: ²
 2006
5. Pickup work done by whom: ³
 Assessor

Property Type	# of Permits	# of Info. Statements	Other		Total
Commercial	31	0	250		281

6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
 June 1999
7. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?
 2006
8. When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class? ⁵
 In 2002, the contract appraiser utilized the income approach. Since then, the assessor has requested income information from property owners but rarely receives it.

9. When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? ⁴

The York County Assessor does not utilize the sales comparison approach.

10. Number of market areas/neighborhoods for this property class?

Five: York has two market areas, the interstate area and downtown York. All villages are combined for one market area, with the exception of Henderson. There is also a rural commercial area.

11. How are these defined?

Location

D. Agricultural Appraisal Information

1. Data collection done by:

Assessor

2. Valuation done by:

Assessor

3. Date of last appraisal: ¹

To the assessor's knowledge, a complete agland appraisal has not been done. Improvements were reappraised in 2004.

4. Date of last "update": ²

2006

5. Pickup work done by whom: ³

Assessor

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	48	0	733	781

6. When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class? ⁵

The income approach is not utilized for properties in this class.

7. When was the last date that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? ⁴

The sales comparison approach is not utilized for properties in this class.

8. What is the date of the soil survey currently used?

1977

9. What date was the last countywide land use study completed?
2005
 - a. By what method?
GIS and FSA maps and physical inspection by the assessor are used to complete the land use study.
 - b. By whom?
Assessor
 - c. What proportion is complete / implemented at this time?
100%

10. Number of market areas/neighborhoods for this property class:
6

11. How are these defined?
Topography, location to water availability, and distance from urban areas help define market areas for the agricultural property class.

13. Has the county implemented, (or is in the process of implementing) special valuation for agricultural land within the county?
Yes. Special valuation exists in areas near York, specifically in areas near the interstate and new bypass as well as a few areas of potential residential growth.

E. Computer, Automation Information and GIS

1. Administrative software:
TerraScan

2. CAMA software:
TerraScan

3. Cadastral maps or GIS software:
GIS Software - ASRI
 - a. Who maintains the Cadastral Maps?
Office Staff
 - b. Who maintains the GIS software and maps?
Deputy

4. Personal Property software:
TerraScan

F. Zoning Information

1. Does the county have zoning?

Yes

a. If so, is the zoning county wide?

Yes

b. What municipalities in the county are zoned?

Benedict, Bradshaw, Gresham, Henderson, McCool Junction, Waco, and York

c. When was zoning implemented?

1972

G. Contracted Services

1. Appraisal Services

2. Other Services

TerraScan – York County contracts through TerraScan for administrative and CAMA packages, as well as GIS.

H. Additional comments or further explanations on any listed item from A through G:

Section B. – 8. The York County Assessor uses the cost approach with depreciation calibrated from the market.

Section C. – 9. The York County Assessor uses the cost approach with depreciation calibrated from the market.

II. Assessment Actions

2006 Assessment Actions taken to address the following property classes/subclasses:

1. Residential

The York County Assessor revalued residential property for Market Area 1 in York, including lots and improvements. New depreciation tables were calibrated from a depreciation study. New pictures were taken and improvements were remeasured, if needed. The York County Assessor also reviewed Market Areas 4, 5, 9, and 14. New pictures were taken and improvements were remeasured, if needed. Lot values in these areas remained the same, but new depreciation was applied as a result of the depreciation study.

All pickup work was completed in a timely manner.

2. Commercial

The York County Assessor revalued all commercial improvements throughout the county. A new depreciation study was completed and the new depreciation was applied. Land values in the Interstate 80 market area were updated according to the market, as well as rural industrial properties. The Assessor physically reviewed approximately 2/3 of the city of York and new pictures were taken.

All pickup work was completed in a timely manner.

3. Agricultural

The York County Assessor completed a land use study. Land use changes were numerous due to NRD regulation; primarily irrigated acres were reported by landowners. The assessor physically verified land use changes. Market area lines were reexamined and redrawn in an attempt to simplify the areas. An additional 3 percent depreciation was added to farm outbuildings. Agland values were updated according to market.

All pickup work was completed in a timely manner.

Endnotes:

¹ Appraisal is defined by Regulation 50-001.02 as, “Appraisal shall mean a written opinion of value of real property. An appraisal shall set forth an opinion of value of an adequately described property, as of a specified date, and shall be supported by an analysis of relevant data. For the purposes of property taxation, appraisal, reappraisal, and mass appraisal are interchangeable terms; except, reappraisal may mean a subsequent or second appraisal needed to correct an error in an appraisal.” Also, per 50-001.03, “Appraisal process shall mean a systematic analysis of the factors that affect the value of real property...it shall include the grouping of similar properties so that all properties within a class or subclass are collectively examined and valued.”

² Appraisal update is defined by Regulation 50-001.05 as, “Appraisal update shall mean an appraisal in which all or part of the data collection process is determined to be unnecessary (a limited appraisal) but there is a need to adjust values on all of the properties within a defined class or subclass. This includes, but is not limited to a recalibration of a market model or cost model involving implementation of more current cost data or adjustments to value by a percentage, and applied uniformly to all property within a defined class or subclass of property.”

³ Pickup work is defined by Regulation 50-001.06 as, “the collection of specific data relating to new construction, remodeling, additions, alterations, and removals of existing buildings or structures...”

⁴ Regulation 50-001.16 defines sales comparison approach “shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised.”

⁵ Regulation 50-001.15 “Income Approach shall mean the approach to value that converts anticipated benefits (dollar income or amenities) to be derived from the ownership of property into a value estimate. Anticipated future income and/or reversions are discounted to a present worth figure through the capitalization process.”

County 93 - York

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 9,757	Value 1,160,512,301	Total Growth 15,673,245 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	518	4,713,781	90	1,591,714	54	1,263,593	662	7,569,088	
2. Res Improv Land	3,768	33,418,248	217	4,783,107	411	8,322,052	4,396	46,523,407	
3. Res Improvements	3,781	232,856,065	217	22,686,777	420	35,102,615	4,418	290,645,457	
4. Res Total	4,299	270,988,094	307	29,061,598	474	44,688,260	5,080	344,737,952	5,959,027
% of Total	84.62	78.60	6.04	8.43	9.33	12.96	52.06	29.70	38.02
5. Rec UnImp Land	0	0	2	5,108	3	94,890	5	99,998	
6. Rec Improv Land	0	0	1	6,370	7	247,931	8	254,301	
7. Rec Improvements	0	0	1	7,470	19	437,930	20	445,400	
8. Rec Total	0	0	3	18,948	22	780,751	25	799,699	0
% of Total	0.00	0.00	12.00	2.36	88.00	97.63	0.25	0.06	0.00
Res+Rec Total	4,299	270,988,094	310	29,080,546	496	45,469,011	5,105	345,537,651	5,959,027
% of Total	84.21	78.42	6.07	8.41	9.71	13.15	52.32	29.77	38.02

County 93 - York

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 9,757	Value 1,160,512,301	Total Growth 15,673,245 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	170	4,232,469	17	375,007	6	308,375	193	4,915,851	
10. Comm Improv Land	637	17,310,136	36	1,482,535	30	1,517,600	703	20,310,271	
11. Comm Improvements	648	90,731,913	40	12,116,396	34	3,629,559	722	106,477,868	
12. Comm Total	818	112,274,518	57	13,973,938	40	5,455,534	915	131,703,990	7,810,640
% of Total	89.39	85.24	6.22	10.61	4.37	4.14	9.37	11.34	49.83
13. Ind UnImp Land	3	32,002	0	0	0	0	3	32,002	
14. Ind Improv Land	11	1,068,422	2	1,513,300	3	334,300	16	2,916,022	
15. Ind Improvements	11	7,897,365	3	19,060,146	3	2,419,293	17	29,376,804	
16. Ind Total	14	8,997,789	3	20,573,446	3	2,753,593	20	32,324,828	985,785
% of Total	70.00	27.83	15.00	63.64	15.00	8.51	0.20	2.78	6.28
Comm+Ind Total	832	121,272,307	60	34,547,384	43	8,209,127	20	32,324,828	985,785
% of Total	88.98	73.93	6.41	21.06	4.59	5.00	9.58	14.13	56.12
17. Taxable Total	5,131	392,260,401	370	63,627,930	539	53,678,138	6,040	509,566,469	14,755,452
% of Total	84.95	76.97	6.12	5.70	8.92	8.92	61.90	43.90	94

County 93 - York

2006 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	192	5,102,446	3,093,005	0	0	0
19. Commercial	229	20,310,633	14,204,506	0	0	0
20. Industrial	2	2	4,680,414	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	192	5,102,446	3,093,005
19. Commercial	0	0	0	229	20,310,633	14,204,506
20. Industrial	0	0	0	2	2	4,680,414
21. Other	0	0	0	0	0	0
22. Total Sch II				423	25,413,081	21,977,925

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	409	45	63	517

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	175,175	407	64,947,527	2,142	327,198,687	2,554	392,321,389
28. Ag-Improved Land	1	42,422	150	26,845,959	917	178,964,974	1,068	205,853,355
29. Ag-Improvements	7	26,754	165	8,575,695	991	44,168,639	1,163	52,771,088
30. Ag-Total Taxable							3,717	650,945,832

County 93 - York

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	3	3.000	30,000	
32. HomeSite Improv Land	0	0.000	0	93	98.000	980,000	
33. HomeSite Improvements	0		0	94		6,506,844	
34. HomeSite Total							
35. FarmSite UnImp Land	2	4.130	6,195	11	20.120	48,985	
36. FarmSite Impr Land	1	1.090	1,635	138	405.910	1,073,905	
37. FarmSite Improv	7		26,754	151		2,068,851	
38. FarmSite Total							
39. Road & Ditches		1.340			1,009.150		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	9	9.000	90,000	12	12.000	120,000	
32. HomeSite Improv Land	542	556.710	5,567,100	635	654.710	6,547,100	
33. HomeSite Improvements	570		30,764,631	664		37,271,475	917,793
34. HomeSite Total				676	666.710	43,938,575	
35. FarmSite UnImp Land	86	170.030	403,555	99	194.280	458,735	
36. FarmSite Impr Land	865	2,526.320	7,238,030	1,004	2,933.320	8,313,570	
37. FarmSite Improv	904		13,404,008	1,062		15,499,613	0
38. FarmSite Total				1,161	3,127.600	24,271,918	
39. Road & Ditches		6,999.870			8,010.360		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,837	11,804.670	68,210,493	917,793

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	1	153.470	175,646
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	8	1,098.140	470,099	9	1,251.610	645,745

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	5	210.580	433,546
44. Recapture Val			0			2,842,580
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	5	210.580	433,546
44. Recapture Val			0			2,842,580

County 93 - York

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	30.000	51,000	30.000	51,000
46. 1A	0.000	0	23.000	37,950	84.500	139,425	107.500	177,375
47. 2A1	0.000	0	2.000	2,700	70.000	94,500	72.000	97,200
48. 2A	0.000	0	0.000	0	36.000	45,000	36.000	45,000
49. 3A1	0.000	0	0.000	0	34.000	34,000	34.000	34,000
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	22.000	14,300	22.000	14,300
53. Total	0.000	0	25.000	40,650	276.500	378,225	301.500	418,875
Dryland:								
54. 1D1	0.000	0	9.600	11,520	340.000	408,000	349.600	419,520
55. 1D	0.000	0	9.920	10,912	402.170	442,387	412.090	453,299
56. 2D1	0.000	0	13.740	12,366	17.000	15,300	30.740	27,666
57. 2D	0.000	0	0.000	0	108.000	86,400	108.000	86,400
58. 3D1	0.000	0	0.000	0	504.520	353,164	504.520	353,164
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	47.000	23,500	47.000	23,500
61. 4D	0.000	0	21.000	8,400	113.110	45,244	134.110	53,644
62. Total	0.000	0	54.260	43,198	1,531.800	1,373,995	1,586.060	1,417,193
Grass:								
63. 1G1	0.000	0	0.000	0	1.000	450	1.000	450
64. 1G	0.000	0	0.000	0	36.570	16,457	36.570	16,457
65. 2G1	0.000	0	0.000	0	4.000	1,200	4.000	1,200
66. 2G	0.000	0	0.000	0	76.000	22,800	76.000	22,800
67. 3G1	0.000	0	3.000	900	127.000	38,100	130.000	39,000
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	33.000	8,250	33.000	8,250
70. 4G	0.000	0	99.980	24,995	649.280	162,321	749.260	187,316
71. Total	0.000	0	102.980	25,895	926.850	249,578	1,029.830	275,473
72. Waste	0.000	0	7.000	1,400	135.230	27,433	142.230	28,833
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	3.070		0.000		0.000		3.070	
75. Total	0.000	0	189.240	111,143	2,870.380	2,029,231	3,059.620	2,140,374

County 93 - York

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	11,544.890	25,976,019	25,593.900	57,586,302	37,138.790	83,562,321
46. 1A	0.000	0	975.040	2,080,211	2,407.970	5,056,741	3,383.010	7,136,952
47. 2A1	0.000	0	1,361.910	2,655,730	2,406.240	4,692,173	3,768.150	7,347,903
48. 2A	0.000	0	205.780	437,713	380.470	722,893	586.250	1,160,606
49. 3A1	0.000	0	479.860	887,744	2,350.270	4,348,007	2,830.130	5,235,751
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	148.540	222,810	1,199.640	1,799,460	1,348.180	2,022,270
52. 4A	0.000	0	118.830	166,362	336.290	470,806	455.120	637,168
53. Total	0.000	0	14,834.850	32,426,589	34,674.780	74,676,382	49,509.630	107,102,971
Dryland:								
54. 1D1	0.000	0	762.280	1,410,222	926.630	1,714,267	1,688.910	3,124,489
55. 1D	0.000	0	153.820	277,094	97.720	166,124	251.540	443,218
56. 2D1	0.000	0	84.000	130,200	82.030	127,147	166.030	257,347
57. 2D	0.000	0	28.120	83,629	51.340	75,727	79.460	159,356
58. 3D1	0.000	0	62.380	87,332	164.100	229,740	226.480	317,072
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	34.460	39,629	148.130	170,350	182.590	209,979
61. 4D	0.000	0	48.910	48,910	103.500	103,500	152.410	152,410
62. Total	0.000	0	1,173.970	2,077,016	1,573.450	2,586,855	2,747.420	4,663,871
Grass:								
63. 1G1	0.000	0	98.050	44,125	27.010	12,155	125.060	56,280
64. 1G	0.000	0	13.690	5,476	15.000	6,000	28.690	11,476
65. 2G1	0.000	0	6.770	2,708	28.940	11,576	35.710	14,284
66. 2G	0.000	0	8.500	3,400	26.000	10,400	34.500	13,800
67. 3G1	0.000	0	120.660	48,264	83.140	33,256	203.800	81,520
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	42.000	14,700	48.660	17,031	90.660	31,731
70. 4G	0.000	0	133.440	46,705	128.100	44,835	261.540	91,540
71. Total	0.000	0	423.110	165,378	356.850	135,253	779.960	300,631
72. Waste	0.000	0	76.830	23,049	91.440	28,565	168.270	51,614
73. Other	0.000	0	0.000	0	7.000	2,800	7.000	2,800
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	16,508.760	34,692,032	36,703.520	77,429,855	53,212.280	112,121,887

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	3,346.740	6,526,147	28,258.870	55,090,715	31,605.610	61,616,862
46. 1A	0.000	0	1,164.810	2,213,139	18,595.860	35,332,134	19,760.670	37,545,273
47. 2A1	0.000	0	340.360	561,595	3,596.080	5,931,886	3,936.440	6,493,481
48. 2A	0.000	0	277.070	422,532	4,782.990	7,291,868	5,060.060	7,714,400
49. 3A1	0.000	0	571.550	785,882	9,774.310	13,439,690	10,345.860	14,225,572
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	405.100	526,630	5,640.610	7,332,593	6,045.710	7,859,223
52. 4A	0.000	0	79.840	95,808	3,178.200	3,813,840	3,258.040	3,909,648
53. Total	0.000	0	6,185.470	11,131,733	73,826.920	128,232,726	80,012.390	139,364,459
Dryland:								
54. 1D1	21.420	37,485	1,109.580	1,941,770	5,663.330	9,910,834	6,794.330	11,890,089
55. 1D	29.110	49,487	300.350	510,595	5,001.730	8,502,941	5,331.190	9,063,023
56. 2D1	7.000	9,800	45.000	63,000	942.250	1,319,150	994.250	1,391,950
57. 2D	9.110	11,843	88.010	114,413	2,272.740	2,954,562	2,369.860	3,080,818
58. 3D1	0.000	0	229.470	286,838	3,359.340	4,199,178	3,588.810	4,486,016
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	180.080	198,088	2,138.940	2,352,834	2,319.020	2,550,922
61. 4D	0.000	0	55.370	52,602	942.610	895,484	997.980	948,086
62. Total	66.640	108,615	2,007.860	3,167,306	20,320.940	30,134,983	22,395.440	33,410,904
Grass:								
63. 1G1	0.000	0	56.800	26,981	357.300	169,718	414.100	196,699
64. 1G	0.000	0	85.520	34,208	790.060	316,024	875.580	350,232
65. 2G1	0.000	0	9.000	3,150	217.070	75,975	226.070	79,125
66. 2G	0.000	0	78.050	27,318	525.800	186,907	603.850	214,225
67. 3G1	0.000	0	79.000	27,650	1,290.800	468,445	1,369.800	496,095
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	116.190	34,857	1,200.610	363,933	1,316.800	398,790
70. 4G	0.000	0	526.240	157,872	4,195.620	1,273,544	4,721.860	1,431,416
71. Total	0.000	0	950.800	312,036	8,577.260	2,854,546	9,528.060	3,166,582
72. Waste	0.000	0	153.660	39,165	1,055.360	264,342	1,209.020	303,507
73. Other	0.000	0	8.000	2,400	187.130	79,433	195.130	81,833
74. Exempt	0.000		0.000		320.000		320.000	
75. Total	66.640	108,615	9,305.790	14,652,640	103,967.610	161,566,030	113,340.040	176,327,285

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	9,523.710	20,475,986	52,588.540	113,065,401	62,112.250	133,541,387
46. 1A	0.000	0	2,191.240	4,382,480	10,056.750	20,113,500	12,247.990	24,495,980
47. 2A1	0.000	0	979.850	1,788,228	4,595.450	8,386,707	5,575.300	10,174,935
48. 2A	0.000	0	360.870	622,502	2,089.560	3,604,495	2,450.430	4,226,997
49. 3A1	0.000	0	1,098.870	1,565,893	6,108.940	8,705,250	7,207.810	10,271,143
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	735.150	1,029,210	2,695.880	3,774,232	3,431.030	4,803,442
52. 4A	0.000	0	321.470	385,764	1,258.130	1,509,756	1,579.600	1,895,520
53. Total	0.000	0	15,211.160	30,250,063	79,393.250	159,159,341	94,604.410	189,409,404
Dryland:								
54. 1D1	0.000	0	968.660	1,767,806	5,330.350	9,727,895	6,299.010	11,495,701
55. 1D	0.000	0	479.000	814,300	1,548.100	2,631,770	2,027.100	3,446,070
56. 2D1	0.000	0	49.060	73,590	535.430	803,145	584.490	876,735
57. 2D	0.000	0	91.000	127,400	431.220	603,708	522.220	731,108
58. 3D1	0.000	0	319.990	383,988	1,325.800	1,590,960	1,645.790	1,974,948
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	120.720	132,792	547.150	601,865	667.870	734,657
61. 4D	0.000	0	66.290	66,290	249.200	249,200	315.490	315,490
62. Total	0.000	0	2,094.720	3,366,166	9,967.250	16,208,543	12,061.970	19,574,709
Grass:								
63. 1G1	0.000	0	57.550	25,898	284.670	128,105	342.220	154,003
64. 1G	0.000	0	39.000	15,600	97.230	38,892	136.230	54,492
65. 2G1	0.000	0	79.030	32,162	155.430	62,172	234.460	94,334
66. 2G	0.000	0	87.000	34,800	157.680	63,072	244.680	97,872
67. 3G1	0.000	0	141.380	56,552	704.300	282,420	845.680	338,972
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	83.540	29,240	378.320	132,414	461.860	161,654
70. 4G	0.000	0	409.620	143,368	612.090	214,632	1,021.710	358,000
71. Total	0.000	0	897.120	337,620	2,389.720	921,707	3,286.840	1,259,327
72. Waste	0.000	0	95.530	23,883	559.120	140,030	654.650	163,913
73. Other	0.000	0	0.000	0	66.530	19,959	66.530	19,959
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	18,298.530	33,977,732	92,375.870	176,449,580	110,674.400	210,427,312

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	55.730	97,528	332.260	581,455	5,169.360	9,046,382	5,557.350	9,725,365
46. 1A	0.000	0	422.820	718,794	10,522.510	17,888,267	10,945.330	18,607,061
47. 2A1	1.000	1,500	81.580	122,370	1,107.670	1,661,505	1,190.250	1,785,375
48. 2A	0.000	0	19.640	27,005	2,380.010	3,272,516	2,399.650	3,299,521
49. 3A1	0.000	0	165.390	190,199	4,216.390	4,848,852	4,381.780	5,039,051
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	77.000	61,600	1,615.780	1,292,624	1,692.780	1,354,224
52. 4A	0.000	0	132.720	99,540	1,396.160	1,047,122	1,528.880	1,146,662
53. Total	56.730	99,028	1,231.410	1,800,963	26,407.880	39,057,268	27,696.020	40,957,259
Dryland:								
54. 1D1	0.000	0	60.410	90,615	1,844.150	2,766,225	1,904.560	2,856,840
55. 1D	0.000	0	76.510	109,027	4,643.010	6,616,296	4,719.520	6,725,323
56. 2D1	0.000	0	52.580	65,725	332.520	415,650	385.100	481,375
57. 2D	0.000	0	1.000	1,250	1,699.750	2,124,689	1,700.750	2,125,939
58. 3D1	0.000	0	32.000	28,800	2,886.600	2,597,940	2,918.600	2,626,740
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	23.000	13,800	1,155.300	693,180	1,178.300	706,980
61. 4D	0.000	0	37.620	18,810	725.420	362,710	763.040	381,520
62. Total	0.000	0	283.120	328,027	13,286.750	15,576,690	13,569.870	15,904,717
Grass:								
63. 1G1	4.720	2,124	3.000	1,350	127.250	57,263	134.970	60,737
64. 1G	0.000	0	30.290	10,602	631.620	221,070	661.910	231,672
65. 2G1	0.000	0	5.010	1,754	114.200	39,970	119.210	41,724
66. 2G	0.000	0	16.070	4,821	487.270	146,181	503.340	151,002
67. 3G1	0.000	0	49.000	14,700	978.070	296,171	1,027.070	310,871
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	9.000	2,700	996.550	300,565	1,005.550	303,265
70. 4G	0.000	0	318.060	79,516	5,737.300	1,440,039	6,055.360	1,519,555
71. Total	4.720	2,124	430.430	115,443	9,072.260	2,501,259	9,507.410	2,618,826
72. Waste	0.000	0	53.140	10,628	1,121.020	224,127	1,174.160	234,755
73. Other	0.000	0	0.000	0	23.000	8,500	23.000	8,500
74. Exempt	0.000		0.000		72.310		72.310	
75. Total	61.450	101,152	1,998.100	2,255,061	49,910.910	57,367,844	51,970.460	59,724,057

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	4,306.490	10,550,906	4,306.490	10,550,906
46. 1A	0.000	0	0.000	0	1,451.870	3,339,301	1,451.870	3,339,301
47. 2A1	0.000	0	0.000	0	282.470	593,187	282.470	593,187
48. 2A	0.000	0	0.000	0	86.000	167,700	86.000	167,700
49. 3A1	0.000	0	0.000	0	732.910	1,282,594	732.910	1,282,594
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	49.000	73,500	49.000	73,500
52. 4A	0.000	0	0.000	0	22.000	30,800	22.000	30,800
53. Total	0.000	0	0.000	0	6,930.740	16,037,988	6,930.740	16,037,988
Dryland:								
54. 1D1	0.000	0	0.000	0	629.870	1,322,727	629.870	1,322,727
55. 1D	0.000	0	0.000	0	197.680	365,708	197.680	365,708
56. 2D1	0.000	0	0.000	0	27.500	45,375	27.500	45,375
57. 2D	0.000	0	0.000	0	14.000	21,000	14.000	21,000
58. 3D1	0.000	0	0.000	0	90.080	153,136	90.080	153,136
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	24.000	33,600	24.000	33,600
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	983.130	1,941,546	983.130	1,941,546
Grass:								
63. 1G1	0.000	0	0.000	0	2.000	1,100	2.000	1,100
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	79.880	31,952	79.880	31,952
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	9.000	4,100	9.000	4,100
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	90.880	37,152	90.880	37,152
72. Waste	0.000	0	0.000	0	23.000	5,750	23.000	5,750
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	8,027.750	18,022,436	8,027.750	18,022,436

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 21

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	71.010	1,111,161	0.000	0	71.010	1,111,161
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	71.010	1,111,161	0.000	0	71.010	1,111,161
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	71.010	1,111,161	0.000	0	71.010	1,111,161

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 22

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	69.550	156,488	0.000	0	69.550	156,488
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	2.000	3,900	0.000	0	2.000	3,900
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	71.550	160,388	0.000	0	71.550	160,388
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	71.550	160,388	0.000	0	71.550	160,388

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 23

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	179.840	719,360	0.000	0	179.840	719,360
46. 1A	0.000	0	99.570	294,597	0.000	0	99.570	294,597
47. 2A1	0.000	0	5.000	20,000	0.000	0	5.000	20,000
48. 2A	0.000	0	1.000	4,000	0.000	0	1.000	4,000
49. 3A1	0.000	0	39.000	156,000	0.000	0	39.000	156,000
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	11.000	44,000	0.000	0	11.000	44,000
52. 4A	0.000	0	7.800	31,200	0.000	0	7.800	31,200
53. Total	0.000	0	343.210	1,269,157	0.000	0	343.210	1,269,157
Dryland:								
54. 1D1	0.000	0	130.300	450,000	0.000	0	130.300	450,000
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	3.910	15,640	0.000	0	3.910	15,640
58. 3D1	0.000	0	7.000	7,350	0.000	0	7.000	7,350
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	1.000	4,000	0.000	0	1.000	4,000
62. Total	0.000	0	142.210	476,990	0.000	0	142.210	476,990
Grass:								
63. 1G1	0.000	0	7.000	28,000	0.000	0	7.000	28,000
64. 1G	0.000	0	3.000	12,000	0.000	0	3.000	12,000
65. 2G1	0.000	0	3.510	14,032	0.000	0	3.510	14,032
66. 2G	0.000	0	8.100	32,400	0.000	0	8.100	32,400
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	26.540	106,160	0.000	0	26.540	106,160
71. Total	0.000	0	48.150	192,592	0.000	0	48.150	192,592
72. Waste	0.000	0	3.000	9,000	0.000	0	3.000	9,000
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	536.570	1,947,739	0.000	0	536.570	1,947,739

County 93 - York

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 24

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	51.500	206,000	0.000	0	51.500	206,000
55. 1D	0.000	0	14.000	56,000	0.000	0	14.000	56,000
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	14.000	56,000	0.000	0	14.000	56,000
58. 3D1	0.000	0	55.000	220,000	0.000	0	55.000	220,000
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	7.120	28,480	0.000	0	7.120	28,480
61. 4D	0.000	0	2.000	8,000	0.000	0	2.000	8,000
62. Total	0.000	0	143.620	574,480	0.000	0	143.620	574,480
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	3.000	9,000	0.000	0	3.000	9,000
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	11.000	33,000	0.000	0	11.000	33,000
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	13.700	41,100	0.000	0	13.700	41,100
70. 4G	0.000	0	33.960	101,880	0.000	0	33.960	101,880
71. Total	0.000	0	61.660	184,980	0.000	0	61.660	184,980
72. Waste	0.000	0	5.500	1,100	0.000	0	5.500	1,100
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	210.780	760,560	0.000	0	210.780	760,560

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	56.730	99,028	37,973.660	78,190,704	221,510.070	417,541,930	259,540.460	495,831,662
77.Dry Land	66.640	108,615	5,899.760	10,033,183	47,663.320	67,822,612	53,629.720	77,964,410
78.Grass	4.720	2,124	2,914.250	1,333,944	21,413.820	6,699,495	24,332.790	8,035,563
79.Waste	0.000	0	394.660	108,225	2,985.170	690,247	3,379.830	798,472
80.Other	0.000	0	8.000	2,400	283.660	110,692	291.660	113,092
81.Exempt	3.070	0	0.000	0	392.310	0	395.380	0
82.Total	128.090	209,767	47,190.330	89,668,456	293,856.040	492,864,976	341,174.460	582,743,199

2006 Agricultural Land Detail

County 93 - York

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	30.000	9.95%	51,000	12.18%	1,700.000
1A	107.500	35.66%	177,375	42.35%	1,650.000
2A1	72.000	23.88%	97,200	23.21%	1,350.000
2A	36.000	11.94%	45,000	10.74%	1,250.000
3A1	34.000	11.28%	34,000	8.12%	1,000.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	22.000	7.30%	14,300	3.41%	650.000
Irrigated Total	301.500	100.00%	418,875	100.00%	1,389.303

Dry:

1D1	349.600	22.04%	419,520	29.60%	1,200.000
1D	412.090	25.98%	453,299	31.99%	1,100.000
2D1	30.740	1.94%	27,666	1.95%	900.000
2D	108.000	6.81%	86,400	6.10%	800.000
3D1	504.520	31.81%	353,164	24.92%	700.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	47.000	2.96%	23,500	1.66%	500.000
4D	134.110	8.46%	53,644	3.79%	400.000
Dry Total	1,586.060	100.00%	1,417,193	100.00%	893.530

Grass:

1G1	1.000	0.10%	450	0.16%	450.000
1G	36.570	3.55%	16,457	5.97%	450.013
2G1	4.000	0.39%	1,200	0.44%	300.000
2G	76.000	7.38%	22,800	8.28%	300.000
3G1	130.000	12.62%	39,000	14.16%	300.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	33.000	3.20%	8,250	2.99%	250.000
4G	749.260	72.76%	187,316	68.00%	250.001
Grass Total	1,029.830	100.00%	275,473	100.00%	267.493

Irrigated Total	301.500	9.85%	418,875	19.57%	1,389.303
Dry Total	1,586.060	51.84%	1,417,193	66.21%	893.530
Grass Total	1,029.830	33.66%	275,473	12.87%	267.493
Waste	142.230	4.65%	28,833	1.35%	202.720
Other	0.000	0.00%	0	0.00%	0.000
Exempt	3.070	0.10%			
Market Area Total	3,059.620	100.00%	2,140,374	100.00%	699.555

As Related to the County as a Whole

Irrigated Total	301.500	0.12%	418,875	0.08%	
Dry Total	1,586.060	2.96%	1,417,193	1.82%	
Grass Total	1,029.830	4.23%	275,473	3.43%	
Waste	142.230	4.21%	28,833	3.61%	
Other	0.000	0.00%	0	0.00%	
Exempt	3.070	0.78%			
Market Area Total	3,059.620	0.90%	2,140,374	0.37%	

2006 Agricultural Land Detail

County 93 - York

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	37,138.790	75.01%	83,562,321	78.02%	2,250.001
1A	3,383.010	6.83%	7,136,952	6.66%	2,109.645
2A1	3,768.150	7.61%	7,347,903	6.86%	1,950.002
2A	586.250	1.18%	1,160,606	1.08%	1,979.711
3A1	2,830.130	5.72%	5,235,751	4.89%	1,850.003
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,348.180	2.72%	2,022,270	1.89%	1,500.000
4A	455.120	0.92%	637,168	0.59%	1,400.000
Irrigated Total	49,509.630	100.00%	107,102,971	100.00%	2,163.275

Dry:

1D1	1,688.910	61.47%	3,124,489	66.99%	1,850.003
1D	251.540	9.16%	443,218	9.50%	1,762.017
2D1	166.030	6.04%	257,347	5.52%	1,550.003
2D	79.460	2.89%	159,356	3.42%	2,005.487
3D1	226.480	8.24%	317,072	6.80%	1,400.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	182.590	6.65%	209,979	4.50%	1,150.002
4D	152.410	5.55%	152,410	3.27%	1,000.000
Dry Total	2,747.420	100.00%	4,663,871	100.00%	1,697.545

Grass:

1G1	125.060	16.03%	56,280	18.72%	450.023
1G	28.690	3.68%	11,476	3.82%	400.000
2G1	35.710	4.58%	14,284	4.75%	400.000
2G	34.500	4.42%	13,800	4.59%	400.000
3G1	203.800	26.13%	81,520	27.12%	400.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	90.660	11.62%	31,731	10.55%	350.000
4G	261.540	33.53%	91,540	30.45%	350.003
Grass Total	779.960	100.00%	300,631	100.00%	385.444

Irrigated Total	49,509.630	93.04%	107,102,971	95.52%	2,163.275
Dry Total	2,747.420	5.16%	4,663,871	4.16%	1,697.545
Grass Total	779.960	1.47%	300,631	0.27%	385.444
Waste	168.270	0.32%	51,614	0.05%	306.733
Other	7.000	0.01%	2,800	0.00%	400.000
Exempt	0.000	0.00%			
Market Area Total	53,212.280	100.00%	112,121,887	100.00%	2,107.067

As Related to the County as a Whole

Irrigated Total	49,509.630	19.08%	107,102,971	21.60%	
Dry Total	2,747.420	5.12%	4,663,871	5.98%	
Grass Total	779.960	3.21%	300,631	3.74%	
Waste	168.270	4.98%	51,614	6.46%	
Other	7.000	2.40%	2,800	2.48%	
Exempt	0.000	0.00%			
Market Area Total	53,212.280	15.60%	112,121,887	19.24%	

2006 Agricultural Land Detail

County 93 - York

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	31,605.610	39.50%	61,616,862	44.21%	1,949.554
1A	19,760.670	24.70%	37,545,273	26.94%	1,900.000
2A1	3,936.440	4.92%	6,493,481	4.66%	1,649.582
2A	5,060.060	6.32%	7,714,400	5.54%	1,524.566
3A1	10,345.860	12.93%	14,225,572	10.21%	1,375.001
3A	0.000	0.00%	0	0.00%	0.000
4A1	6,045.710	7.56%	7,859,223	5.64%	1,299.966
4A	3,258.040	4.07%	3,909,648	2.81%	1,200.000
Irrigated Total	80,012.390	100.00%	139,364,459	100.00%	1,741.785

Dry:

1D1	6,794.330	30.34%	11,890,089	35.59%	1,750.001
1D	5,331.190	23.80%	9,063,023	27.13%	1,700.000
2D1	994.250	4.44%	1,391,950	4.17%	1,400.000
2D	2,369.860	10.58%	3,080,818	9.22%	1,300.000
3D1	3,588.810	16.02%	4,486,016	13.43%	1,250.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	2,319.020	10.35%	2,550,922	7.63%	1,100.000
4D	997.980	4.46%	948,086	2.84%	950.005
Dry Total	22,395.440	100.00%	33,410,904	100.00%	1,491.861

Grass:

1G1	414.100	4.35%	196,699	6.21%	475.003
1G	875.580	9.19%	350,232	11.06%	400.000
2G1	226.070	2.37%	79,125	2.50%	350.002
2G	603.850	6.34%	214,225	6.77%	354.765
3G1	1,369.800	14.38%	496,095	15.67%	362.166
3G	0.000	0.00%	0	0.00%	0.000
4G1	1,316.800	13.82%	398,790	12.59%	302.847
4G	4,721.860	49.56%	1,431,416	45.20%	303.146
Grass Total	9,528.060	100.00%	3,166,582	100.00%	332.342

Irrigated Total	80,012.390	70.59%	139,364,459	79.04%	1,741.785
Dry Total	22,395.440	19.76%	33,410,904	18.95%	1,491.861
Grass Total	9,528.060	8.41%	3,166,582	1.80%	332.342
Waste	1,209.020	1.07%	303,507	0.17%	251.035
Other	195.130	0.17%	81,833	0.05%	419.376
Exempt	320.000	0.28%			
Market Area Total	113,340.040	100.00%	176,327,285	100.00%	1,555.736

As Related to the County as a Whole

Irrigated Total	80,012.390	30.83%	139,364,459	28.11%	
Dry Total	22,395.440	41.76%	33,410,904	42.85%	
Grass Total	9,528.060	39.16%	3,166,582	39.41%	
Waste	1,209.020	35.77%	303,507	38.01%	
Other	195.130	66.90%	81,833	72.36%	
Exempt	320.000	80.93%			
Market Area Total	113,340.040	33.22%	176,327,285	30.26%	

2006 Agricultural Land Detail

County 93 - York

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	62,112.250	65.65%	133,541,387	70.50%	2,150.000
1A	12,247.990	12.95%	24,495,980	12.93%	2,000.000
2A1	5,575.300	5.89%	10,174,935	5.37%	1,825.002
2A	2,450.430	2.59%	4,226,997	2.23%	1,725.002
3A1	7,207.810	7.62%	10,271,143	5.42%	1,425.001
3A	0.000	0.00%	0	0.00%	0.000
4A1	3,431.030	3.63%	4,803,442	2.54%	1,400.000
4A	1,579.600	1.67%	1,895,520	1.00%	1,200.000
Irrigated Total	94,604.410	100.00%	189,409,404	100.00%	2,002.120

Dry:

1D1	6,299.010	52.22%	11,495,701	58.73%	1,825.001
1D	2,027.100	16.81%	3,446,070	17.60%	1,700.000
2D1	584.490	4.85%	876,735	4.48%	1,500.000
2D	522.220	4.33%	731,108	3.73%	1,400.000
3D1	1,645.790	13.64%	1,974,948	10.09%	1,200.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	667.870	5.54%	734,657	3.75%	1,100.000
4D	315.490	2.62%	315,490	1.61%	1,000.000
Dry Total	12,061.970	100.00%	19,574,709	100.00%	1,622.845

Grass:

1G1	342.220	10.41%	154,003	12.23%	450.011
1G	136.230	4.14%	54,492	4.33%	400.000
2G1	234.460	7.13%	94,334	7.49%	402.345
2G	244.680	7.44%	97,872	7.77%	400.000
3G1	845.680	25.73%	338,972	26.92%	400.827
3G	0.000	0.00%	0	0.00%	0.000
4G1	461.860	14.05%	161,654	12.84%	350.006
4G	1,021.710	31.08%	358,000	28.43%	350.392
Grass Total	3,286.840	100.00%	1,259,327	100.00%	383.142

Irrigated Total	94,604.410	85.48%	189,409,404	90.01%	2,002.120
Dry Total	12,061.970	10.90%	19,574,709	9.30%	1,622.845
Grass Total	3,286.840	2.97%	1,259,327	0.60%	383.142
Waste	654.650	0.59%	163,913	0.08%	250.382
Other	66.530	0.06%	19,959	0.01%	300.000
Exempt	0.000	0.00%			
Market Area Total	110,674.400	100.00%	210,427,312	100.00%	1,901.318

As Related to the County as a Whole

Irrigated Total	94,604.410	36.45%	189,409,404	38.20%	
Dry Total	12,061.970	22.49%	19,574,709	25.11%	
Grass Total	3,286.840	13.51%	1,259,327	15.67%	
Waste	654.650	19.37%	163,913	20.53%	
Other	66.530	22.81%	19,959	17.65%	
Exempt	0.000	0.00%			
Market Area Total	110,674.400	32.44%	210,427,312	36.11%	

2006 Agricultural Land Detail

County 93 - York

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,557.350	20.07%	9,725,365	23.75%	1,750.000
1A	10,945.330	39.52%	18,607,061	45.43%	1,700.000
2A1	1,190.250	4.30%	1,785,375	4.36%	1,500.000
2A	2,399.650	8.66%	3,299,521	8.06%	1,375.000
3A1	4,381.780	15.82%	5,039,051	12.30%	1,150.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,692.780	6.11%	1,354,224	3.31%	800.000
4A	1,528.880	5.52%	1,146,662	2.80%	750.001
Irrigated Total	27,696.020	100.00%	40,957,259	100.00%	1,478.813

Dry:

1D1	1,904.560	14.04%	2,856,840	17.96%	1,500.000
1D	4,719.520	34.78%	6,725,323	42.29%	1,425.001
2D1	385.100	2.84%	481,375	3.03%	1,250.000
2D	1,700.750	12.53%	2,125,939	13.37%	1,250.000
3D1	2,918.600	21.51%	2,626,740	16.52%	900.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	1,178.300	8.68%	706,980	4.45%	600.000
4D	763.040	5.62%	381,520	2.40%	500.000
Dry Total	13,569.870	100.00%	15,904,717	100.00%	1,172.061

Grass:

1G1	134.970	1.42%	60,737	2.32%	450.003
1G	661.910	6.96%	231,672	8.85%	350.005
2G1	119.210	1.25%	41,724	1.59%	350.004
2G	503.340	5.29%	151,002	5.77%	300.000
3G1	1,027.070	10.80%	310,871	11.87%	302.677
3G	0.000	0.00%	0	0.00%	0.000
4G1	1,005.550	10.58%	303,265	11.58%	301.591
4G	6,055.360	63.69%	1,519,555	58.02%	250.943
Grass Total	9,507.410	100.00%	2,618,826	100.00%	275.451

Irrigated Total	27,696.020	53.29%	40,957,259	68.58%	1,478.813
Dry Total	13,569.870	26.11%	15,904,717	26.63%	1,172.061
Grass Total	9,507.410	18.29%	2,618,826	4.38%	275.451
Waste	1,174.160	2.26%	234,755	0.39%	199.934
Other	23.000	0.04%	8,500	0.01%	369.565
Exempt	72.310	0.14%			
Market Area Total	51,970.460	100.00%	59,724,057	100.00%	1,149.192

As Related to the County as a Whole

Irrigated Total	27,696.020	10.67%	40,957,259	8.26%	
Dry Total	13,569.870	25.30%	15,904,717	20.40%	
Grass Total	9,507.410	39.07%	2,618,826	32.59%	
Waste	1,174.160	34.74%	234,755	29.40%	
Other	23.000	7.89%	8,500	7.52%	
Exempt	72.310	18.29%			
Market Area Total	51,970.460	15.23%	59,724,057	10.25%	

2006 Agricultural Land Detail

County 93 - York

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	4,306.490	62.14%	10,550,906	65.79%	2,450.001
1A	1,451.870	20.95%	3,339,301	20.82%	2,300.000
2A1	282.470	4.08%	593,187	3.70%	2,100.000
2A	86.000	1.24%	167,700	1.05%	1,950.000
3A1	732.910	10.57%	1,282,594	8.00%	1,750.002
3A	0.000	0.00%	0	0.00%	0.000
4A1	49.000	0.71%	73,500	0.46%	1,500.000
4A	22.000	0.32%	30,800	0.19%	1,400.000
Irrigated Total	6,930.740	100.00%	16,037,988	100.00%	2,314.036

Dry:

1D1	629.870	64.07%	1,322,727	68.13%	2,100.000
1D	197.680	20.11%	365,708	18.84%	1,850.000
2D1	27.500	2.80%	45,375	2.34%	1,650.000
2D	14.000	1.42%	21,000	1.08%	1,500.000
3D1	90.080	9.16%	153,136	7.89%	1,700.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	24.000	2.44%	33,600	1.73%	1,400.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	983.130	100.00%	1,941,546	100.00%	1,974.861

Grass:

1G1	2.000	2.20%	1,100	2.96%	550.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	79.880	87.90%	31,952	86.00%	400.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	9.000	9.90%	4,100	11.04%	455.555
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	90.880	100.00%	37,152	100.00%	408.802

Irrigated Total	6,930.740	86.33%	16,037,988	88.99%	2,314.036
Dry Total	983.130	12.25%	1,941,546	10.77%	1,974.861
Grass Total	90.880	1.13%	37,152	0.21%	408.802
Waste	23.000	0.29%	5,750	0.03%	250.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	8,027.750	100.00%	18,022,436	100.00%	2,245.017

As Related to the County as a Whole

Irrigated Total	6,930.740	2.67%	16,037,988	3.23%	
Dry Total	983.130	1.83%	1,941,546	2.49%	
Grass Total	90.880	0.37%	37,152	0.46%	
Waste	23.000	0.68%	5,750	0.72%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	8,027.750	2.35%	18,022,436	3.09%	

2006 Agricultural Land Detail

County 93 - York

Market Area: 21

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	71.010	100.00%	1,111,161	100.00%	15,647.950
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	71.010	100.00%	1,111,161	100.00%	15,647.950

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	71.010	100.00%	1,111,161	100.00%	15,647.950
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	71.010	100.00%	1,111,161	100.00%	15,647.950

As Related to the County as a Whole

Irrigated Total	71.010	0.03%	1,111,161	0.22%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	71.010	0.02%	1,111,161	0.19%	

2006 Agricultural Land Detail

County 93 - York

Market Area: **22**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	69.550	97.20%	156,488	97.57%	2,250.007
1A	0.000	0.00%	0	0.00%	0.000
2A1	2.000	2.80%	3,900	2.43%	1,950.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	71.550	100.00%	160,388	100.00%	2,241.621
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000
<hr/>					
Irrigated Total	71.550	100.00%	160,388	100.00%	2,241.621
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	71.550	100.00%	160,388	100.00%	2,241.621

As Related to the County as a Whole

Irrigated Total	71.550	0.03%	160,388	0.03%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	71.550	0.02%	160,388	0.03%	

2006 Agricultural Land Detail

County 93 - York

Market Area: **23**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	179.840	52.40%	719,360	56.68%	4,000.000
1A	99.570	29.01%	294,597	23.21%	2,958.692
2A1	5.000	1.46%	20,000	1.58%	4,000.000
2A	1.000	0.29%	4,000	0.32%	4,000.000
3A1	39.000	11.36%	156,000	12.29%	4,000.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	11.000	3.21%	44,000	3.47%	4,000.000
4A	7.800	2.27%	31,200	2.46%	4,000.000
Irrigated Total	343.210	100.00%	1,269,157	100.00%	3,697.902

Dry:

1D1	130.300	91.63%	450,000	94.34%	3,453.568
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	3.910	2.75%	15,640	3.28%	4,000.000
3D1	7.000	4.92%	7,350	1.54%	1,050.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	1.000	0.70%	4,000	0.84%	4,000.000
Dry Total	142.210	100.00%	476,990	100.00%	3,354.124

Grass:

1G1	7.000	14.54%	28,000	14.54%	4,000.000
1G	3.000	6.23%	12,000	6.23%	4,000.000
2G1	3.510	7.29%	14,032	7.29%	3,997.720
2G	8.100	16.82%	32,400	16.82%	4,000.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	26.540	55.12%	106,160	55.12%	4,000.000
Grass Total	48.150	100.00%	192,592	100.00%	3,999.833

Irrigated Total	343.210	63.96%	1,269,157	65.16%	3,697.902
Dry Total	142.210	26.50%	476,990	24.49%	3,354.124
Grass Total	48.150	8.97%	192,592	9.89%	3,999.833
Waste	3.000	0.56%	9,000	0.46%	3,000.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	536.570	100.00%	1,947,739	100.00%	3,629.981

As Related to the County as a Whole

Irrigated Total	343.210	0.13%	1,269,157	0.26%	
Dry Total	142.210	0.27%	476,990	0.61%	
Grass Total	48.150	0.20%	192,592	2.40%	
Waste	3.000	0.09%	9,000	1.13%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	536.570	0.16%	1,947,739	0.33%	

2006 Agricultural Land Detail

County 93 - York

Market Area: **24**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	51.500	35.86%	206,000	35.86%	4,000.000
1D	14.000	9.75%	56,000	9.75%	4,000.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	14.000	9.75%	56,000	9.75%	4,000.000
3D1	55.000	38.30%	220,000	38.30%	4,000.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	7.120	4.96%	28,480	4.96%	4,000.000
4D	2.000	1.39%	8,000	1.39%	4,000.000
Dry Total	143.620	100.00%	574,480	100.00%	4,000.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	3.000	4.87%	9,000	4.87%	3,000.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	11.000	17.84%	33,000	17.84%	3,000.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	13.700	22.22%	41,100	22.22%	3,000.000
4G	33.960	55.08%	101,880	55.08%	3,000.000
Grass Total	61.660	100.00%	184,980	100.00%	3,000.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	143.620	68.14%	574,480	75.53%	4,000.000
Grass Total	61.660	29.25%	184,980	24.32%	3,000.000
Waste	5.500	2.61%	1,100	0.14%	200.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	210.780	100.00%	760,560	100.00%	3,608.311

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	143.620	0.27%	574,480	0.74%	
Grass Total	61.660	0.25%	184,980	2.30%	
Waste	5.500	0.16%	1,100	0.14%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	210.780	0.06%	760,560	0.13%	

2006 Agricultural Land Detail

County 93 - York

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	56.730	99,028	37,973.660	78,190,704	221,510.070	417,541,930
Dry	66.640	108,615	5,899.760	10,033,183	47,663.320	67,822,612
Grass	4.720	2,124	2,914.250	1,333,944	21,413.820	6,699,495
Waste	0.000	0	394.660	108,225	2,985.170	690,247
Other	0.000	0	8.000	2,400	283.660	110,692
Exempt	3.070	0	0.000	0	392.310	0
Total	128.090	209,767	47,190.330	89,668,456	293,856.040	492,864,976

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	259,540.460	495,831,662	259,540.460	76.07%	495,831,662	85.09%	1,910.421
Dry	53,629.720	77,964,410	53,629.720	15.72%	77,964,410	13.38%	1,453.753
Grass	24,332.790	8,035,563	24,332.790	7.13%	8,035,563	1.38%	330.235
Waste	3,379.830	798,472	3,379.830	0.99%	798,472	0.14%	236.246
Other	291.660	113,092	291.660	0.09%	113,092	0.02%	387.752
Exempt	395.380	0	395.380	0.12%	0	0.00%	0.000
Total	341,174.460	582,743,199	341,174.460	100.00%	582,743,199	100.00%	1,708.050

* Department of Property Assessment & Taxation Calculates

2005 Plan of Assessment for York County
 Assessment years 2006-2007 and 2008
 Filed with York County Board June 7 2005

Assessment levels for the year 2005 for York County are 99.3% for Residential, Commercial and Industrial are 98.12% and Agricultural Land and Horticultural Land are 75.37%.

Real property in the County of York as per the 2005 County Abstract total \$1,112,715,547 for 9735 parcels of taxable value.

Residential	5,056 parcels	\$332,616,267 value
Commercial	910	129,396,315
Industrial	21	31,368,346
Recreational	25	815,899
TIF	423	21,409,957
Exempt Parcels	516	
Agricultural	2,784	597,108,763
	249,617.75 irrigated acres	
	62,490.36 dry acres	
	25,210.93 grass acres	
	3,466.85 acres waste	
	201 acres other use	

The Assessor's office has a staff of assessor, deputy assessor, real estate clerk and general clerk. All pickup work is done by the staff and no outside companies are used except for the ethanol plant update every two years. This plant is so unique that I, as the assessor do not feel comfortable placing a value on that property. This plant was updated for 2005 and therefore will not need to be done again until 2007 unless major construction occurs at the plant. The cadastral maps are kept current by the real estate clerk as well as all transfers of ownership and splits in property descriptions.

I maintain a sales file for all property sold in the county and develop the depreciation study for each year of revaluation. A percentage factor is not generally used to determine value of property. Market value and comparison property is the method used to value property. The county uses Terra Scan computer service to develop the CAMA package. The county is in the process of installing GIS and should be up and running by the fall of 2005. The hardware is in the office now.

For 2005 all COD' and PRD's are within the guidelines developed and approved by IAAO and have been found to be satisfactory to meet the requirement of Tax Equalization and Review Commission.

For the year 2006, the commercial property in the City of York will be revalued and equalized to the market value. New market areas will be developed to handle the commercial property in the villages of York County where there is no true commercial district. This could be Main Street Commercial for example. These areas would be Gresham Village, Benedict Village and Waco Village. McCool Junction has created a TIF area and that market will be studied by itself. Henderson City and York City have their own markets and will remain the same.

For the year 2006, the residential property for the Original Town of York will be revalued. New pictures will be taken and a market study done.

Agricultural Land in York County is revalued and checked every year. In 2006 a new market area may be created for some high dollar sales in the northwest quarter of the county. Market areas are checked every year regardless of the high dollar sales.

With the by-pass on the west side of the City of York, highest and best use will be checked to determine if the value should be residential or stay agricultural. Also the special use along the corridor of Highway 81 and the City of York will be watched.

For 2007, Commercial property in the county will be maintained with new properties being added and old property uses kept up to date. This may mean a revalue by occupancy codes as the market would require. Residential property for the villages, Benedict, Bradshaw, Gresham, McCool Jct. will be checked. Also in the City of York, market area 2 (North of the railroad tracks) 3 (west of Division and south of 12th) and market 7 which is Edison Addition, Fairview Addition, and Arbor Court will be revalued with new pictures and market study. Agricultural property will be viewed for use and market areas will be studied for possible changes. Special Value will be changed as the market warrants.

For the year 2008 all commercial property will be maintained with new properties being added and old property uses kept up to date. Residential property for the City of Henderson and the Village of Waco will be revalued. In the City of York, market areas 11 and 12 and 13 will be reassessed with any changes to the property recorded and new pictures. With the help of the ratio studies any market area in the city showing enough sales and also showing a problem will be checked. Agricultural property will be checked as it is every year for use changes and sales showing a need to change a market area.

During this three year period our GIS program should be up and running providing the County with various new and exciting information. With the help of the County Board our budget requirements will be met and all processes will go forward.

This is the three year plan of assessment required by law to be submitted to the County Board pursuant to Neb. Laws 2005, LB263 Section 9.

Addendum to Three Year Plan of Assessment for York County Assessor dated September 21, 2005.

The rectified GIS data in geodatabase format has been received from Sanborn of Colorado Springs, Colorado. This is the company York County had hired to do the flight of York County and begin the GIS process. We will have a full training day by Sanborn toward the end of this month . After that process, Terra Scan will take over our training as far as actually using the GIS data and the ESRI map software.

The budget for the County Assessor submitted to the York County Board was accepted and not changed. The three year plan submitted to you now will be followed as close as we can, barring any unknown.

The budget for the assessor's office for 2004-2005 was \$183,874 with \$180,511.69 spent. The budget presented for 2005-2006 was \$192,512.

Sent to Property Tax and Assessment on September 21, 2005 by computer disc.

Ann Charlton,
York County Assessor

2006 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for York County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in York County is 77% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in York County is in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

It is my opinion that the level of value of the special valuation of the class of agricultural land in York County is 77% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in York County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in York County is 77% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in York County is in compliance with generally accepted mass appraisal practices.

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Recommendations

It is my recommendation that the Tax Equalization and Review Commission make no adjustment.

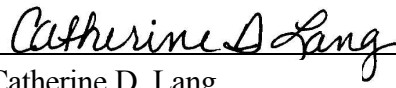
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

Special Valuation Section Correlation for YORK County

York: AGRICULTURAL, UNIMPROVED: Special Value Section:

Section I: Agricultural Land Correlation:

The qualified Agricultural Unimproved report contains 63 sales. 62 of those sales have no non-agricultural influence and were used to measure the agricultural unimproved land. Those measurements produced a Median of 77 percent which is within the acceptable range for the level of value. The qualitative statistics, including the coefficient of dispersion and the price related differential are both within the acceptable range.

York County has identified 6 areas that geographically define agricultural land valuation areas. There are 4 additional minor areas identified within agricultural area 2 where the county has identified that non-agricultural influence exists and schedules of recapture value have been developed. In the assessor survey, the county describes these additional 4 areas as follows: "Special valuation exists in areas near York, specifically in areas near the interstate and new bypass as well as a few areas of potential residential growth". There has been very limited participation in the special valuation process in York County. To date, there are a total of 3 parcels known to be receiving special valuation in the county. In the 2006 sales file, there are 63 qualified unimproved agricultural sales. Among the qualified sales, 62 of them have assessed values that do not reflect any outside influence. One sale is of land classified as agricultural but exists in the defined special valuation and is receiving special value for taxation purposes.

All three measures of central tendency are within the acceptable range and support each other. The coefficient of dispersion and the price related differential are within their respective acceptable ranges, suggesting that the assessment of agricultural land is uniform and proportionate. A comparison of the preliminary statistics to the 2006 R&O statistics reveals that every indicator of the level of value was increased and every indicator of the quality of assessment improved as a result of the county's assessment actions. In their assessment actions report, the county reported a very strong valuation effort of the agricultural properties. An examination of the primary stratifications offered in the R&O, reveal that every market area, regardless of size is within the acceptable range. A review of the geo codes is less productive because the number of sales ranges from one to eight. Even then, half of them are in the range and the rest are within six or less percentage points of the range. The series of stratifications intended to show the tendencies of majority land use might be interpreted to suggest that dry land has risen above the range. Another interpretation is that the measurement of dry land class is at best inconclusive. With the implementation of the practice of the removal of sales considered to be substantially changed for measurement purposes, 30 sales were

disqualified from the York County sales file. Many of those sales had previously been reconstructed and used for measurement. In a heavily irrigated county, it is common for dry land to be converted to irrigation after a sale, if irrigated potential exists. It is reasonable to expect that a majority of the substantially changed agricultural sales are likely to have been dry when sold. For 2006, compared to 2005, there is less than half the number of dry land sales in any of the stratifications of majority land use. Due to the low number of sales and the significantly reduced number used to measure the dry subclass, the results are really unclear.

In summary, there are no indications among all of the data prepared for the agricultural land in York County that would support a need for additional changes. It appears that the county's actions were sufficient.

Refer to the following Statistical Analysis:

PA&T 2006 Agricultural Statistics

Base Stat

Query: 5091

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	62	MEDIAN:	77	COV:	12.30	95% Median C.I.:	75.24 to 79.73	(!: Derived)
(AgLand) TOTAL Sales Price:	15,548,984	WGT. MEAN:	76	STD:	9.53	95% Wgt. Mean C.I.:	74.01 to 78.02	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,215,984	MEAN:	77	AVG.ABS.DEV:	6.14	95% Mean C.I.:	75.11 to 79.85	
(AgLand) TOTAL Assessed Value:	11,566,632							
AVG. Adj. Sales Price:	245,419	COD:	7.93	MAX Sales Ratio:	124.93			
AVG. Assessed Value:	186,558	PRD:	101.92	MIN Sales Ratio:	55.70			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	74.07	74.07	74.07			74.07	74.07	N/A	264,000	195,556
10/01/02 TO 12/31/02	5	82.91	88.81	81.78	13.19	108.60	75.57	124.93	N/A	199,499	163,155
01/01/03 TO 03/31/03	11	79.81	80.07	79.63	5.26	100.55	71.57	87.97	74.18 to 84.60	221,377	176,288
04/01/03 TO 06/30/03	5	80.50	79.72	79.96	4.24	99.70	71.15	86.07	N/A	314,935	251,826
07/01/03 TO 09/30/03	1	80.22	80.22	80.22			80.22	80.22	N/A	143,325	114,973
10/01/03 TO 12/31/03	4	78.25	78.81	79.31	2.98	99.36	76.19	82.54	N/A	140,443	111,391
01/01/04 TO 03/31/04	15	78.26	76.54	76.83	6.88	99.62	59.77	89.93	72.49 to 80.01	267,026	205,164
04/01/04 TO 06/30/04	6	76.59	78.99	73.61	10.47	107.31	67.93	98.50	67.93 to 98.50	218,061	160,518
07/01/04 TO 09/30/04	2	65.39	65.39	60.24	14.82	108.54	55.70	75.08	N/A	138,500	83,437
10/01/04 TO 12/31/04	2	67.10	67.10	68.08	6.55	98.56	62.71	71.49	N/A	359,500	244,756
01/01/05 TO 03/31/05	6	75.58	73.11	73.77	5.05	99.11	64.49	78.06	64.49 to 78.06	300,633	221,785
04/01/05 TO 06/30/05	4	71.87	71.27	68.27	8.45	104.39	62.69	78.65	N/A	281,500	192,193
<u>Study Years</u>											
07/01/02 TO 06/30/03	22	80.16	81.71	79.86	7.23	102.31	71.15	124.93	75.57 to 83.63	239,605	191,347
07/01/03 TO 06/30/04	26	78.61	77.60	76.45	6.86	101.50	59.77	98.50	72.80 to 80.22	231,494	176,966
07/01/04 TO 06/30/05	14	73.16	70.62	70.20	8.01	100.61	55.70	78.65	62.71 to 76.41	280,414	196,848
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	21	79.81	79.75	79.72	4.40	100.04	71.15	87.97	76.77 to 82.86	224,520	178,992
01/01/04 TO 12/31/04	25	75.08	75.48	74.44	9.03	101.40	55.70	98.50	72.47 to 79.92	252,390	187,878
<u>ALL</u>											
	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

PA&T 2006 Agricultural Statistics

Base Stat

Query: 5091

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GEO CODE / TOWNSHIP #		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3225		4	74.45	75.04	75.45	2.66	99.46	72.05	79.20	N/A	265,875	200,600
3227		5	74.48	74.32	72.30	7.16	102.80	62.69	81.88	N/A	382,958	276,865
3229		2	72.63	72.63	72.62	0.23	100.02	72.47	72.80	N/A	429,287	311,742
3231		2	81.49	81.49	68.85	20.87	118.37	64.49	98.50	N/A	39,000	26,850
3293		5	72.49	73.01	72.24	8.75	101.07	62.71	82.86	N/A	233,620	168,763
3295		4	83.76	83.56	83.55	2.08	100.01	80.65	86.07	N/A	187,793	156,908
3297		6	80.99	77.91	77.52	8.82	100.51	55.70	87.97	55.70 to 87.97	216,379	167,727
3299		2	83.99	83.99	86.46	7.07	97.15	78.06	89.93	N/A	308,000	266,300
3449		5	79.36	79.11	78.51	2.69	100.77	75.57	83.63	N/A	324,000	254,361
3451		6	76.75	77.32	79.31	4.95	97.50	71.15	84.60	71.15 to 84.60	241,754	191,724
3453		1	76.04	76.04	76.04			76.04	76.04	N/A	115,000	87,445
3455		3	76.32	77.05	77.00	1.07	100.07	76.19	78.65	N/A	251,433	193,602
3517		2	68.26	68.26	68.40	0.48	99.80	67.93	68.58	N/A	315,000	215,450
3519		5	79.73	88.06	81.53	12.32	108.01	76.77	124.93	N/A	130,493	106,391
3521		8	76.90	74.85	73.10	8.20	102.40	59.77	82.91	59.77 to 82.91	243,534	178,023
3523		2	73.33	73.33	72.34	2.39	101.36	71.57	75.08	N/A	148,500	107,425
ALL												
		62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

AREA (MARKET)		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1		1	76.19	76.19	76.19			76.19	76.19	N/A	80,000	60,950
2		21	75.57	75.15	75.09	8.66	100.08	55.70	89.93	71.49 to 81.75	282,456	212,098
24		1	76.04	76.04	76.04			76.04	76.04	N/A	115,000	87,445
3		15	79.73	79.40	77.24	7.92	102.79	64.49	98.50	74.07 to 85.44	211,508	163,370
4		11	76.13	76.11	75.87	4.72	100.32	66.79	81.88	72.53 to 80.50	309,192	234,580
5		8	79.16	83.93	79.92	9.79	105.03	72.05	124.93	72.05 to 124.93	141,530	113,104
6		5	76.32	74.73	74.34	7.06	100.53	62.71	82.86	N/A	276,680	205,679
ALL												
		62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

STATUS: IMPROVED, UNIMPROVED & IOLL		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2		62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558
ALL												
		62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
18-0002												
30-0001	2	68.26	68.26	68.40	0.48	99.80	67.93	68.58	N/A	315,000	215,450	
41-0091												
72-0015	6	73.50	74.01	72.33	6.51	102.32	62.69	81.88	62.69 to 81.88	396,977	287,134	
72-0075	3	74.07	75.11	75.87	3.22	98.99	72.05	79.20	N/A	210,666	159,834	
80-0567	11	76.19	75.64	73.72	9.00	102.60	62.71	98.50	64.49 to 82.86	217,445	160,302	
93-0012	13	80.22	78.15	78.26	6.93	99.86	55.70	87.97	74.18 to 84.54	185,905	145,487	
93-0083	10	78.31	81.49	75.72	9.86	107.62	66.79	124.93	71.49 to 82.54	197,674	149,679	
93-0096	17	79.36	78.53	79.01	6.00	99.39	59.77	89.93	75.08 to 83.63	281,570	222,468	
NonValid School												
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	1	98.50	98.50	98.50			98.50	98.50	N/A	10,000	9,850	
10.01 TO 30.00	2	100.48	100.48	86.94	24.33	115.58	76.04	124.93	N/A	74,000	64,336	
30.01 TO 50.00	6	76.00	77.95	78.12	4.10	99.78	74.18	84.54	74.18 to 84.54	79,066	61,767	
50.01 TO 100.00	31	78.06	75.99	75.32	7.54	100.88	55.70	87.97	72.49 to 80.22	177,229	133,493	
100.01 TO 180.00	18	75.58	76.41	75.92	6.69	100.64	62.69	89.93	72.53 to 80.01	383,692	291,302	
180.01 TO 330.00	4	78.28	76.41	76.76	4.50	99.54	68.58	80.50	N/A	545,750	418,941	
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	4	81.59	81.75	81.03	2.19	100.89	79.29	84.54	N/A	125,558	101,739	
DRY-N/A	3	76.19	81.09	70.26	13.09	115.41	68.58	98.50	N/A	180,000	126,475	
GRASS-N/A	2	70.26	70.26	71.75	8.22	97.93	64.49	76.04	N/A	91,500	65,647	
IRRGTD	31	76.41	76.55	76.29	7.56	100.34	55.70	89.93	72.53 to 81.75	287,595	219,411	
IRRGTD-N/A	22	78.35	78.18	75.80	7.86	103.13	59.77	124.93	74.07 to 79.81	230,695	174,872	
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

PA&T 2006 Agricultural Statistics

Base Stat

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	81.59	81.75	81.03	2.19	100.89	79.29	84.54	N/A	125,558	101,739
DRY-N/A	3	76.19	81.09	70.26	13.09	115.41	68.58	98.50	N/A	180,000	126,475
GRASS-N/A	2	70.26	70.26	71.75	8.22	97.93	64.49	76.04	N/A	91,500	65,647
IRRGTD	44	77.86	77.71	76.33	8.27	101.81	55.70	124.93	75.24 to 80.22	278,710	212,741
IRRGTD-N/A	9	74.18	74.85	74.58	3.93	100.37	67.71	79.92	72.05 to 79.20	191,944	143,145
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	80.65	81.47	75.45	7.35	107.97	68.58	98.50	68.58 to 98.50	148,890	112,340
GRASS	2	70.26	70.26	71.75	8.22	97.93	64.49	76.04	N/A	91,500	65,647
IRRGTD	51	77.20	77.30	76.10	7.91	101.57	55.70	124.93	75.08 to 79.73	267,877	203,865
IRRGTD-N/A	2	75.35	75.35	76.54	4.38	98.44	72.05	78.65	N/A	164,500	125,910
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	98.50	98.50	98.50			98.50	98.50	N/A	10,000	9,850
30000 TO 59999	1	124.93	124.93	124.93			124.93	124.93	N/A	33,000	41,227
60000 TO 99999	7	75.24	75.21	75.30	4.51	99.88	64.49	84.54	64.49 to 84.54	74,285	55,936
100000 TO 149999	10	80.07	80.00	80.16	3.31	99.80	72.05	87.97	76.04 to 82.54	121,391	97,308
150000 TO 249999	21	77.67	75.65	75.28	7.49	100.50	55.70	86.07	71.57 to 81.51	204,504	153,948
250000 TO 499999	19	74.83	76.03	76.05	6.89	99.98	62.71	89.93	72.47 to 80.01	380,182	289,141
500000 +	3	77.20	73.46	74.14	7.69	99.08	62.69	80.50	N/A	640,333	474,772
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
5000 TO 9999	1	98.50	98.50	98.50			98.50	98.50	N/A	10,000	9,850	
Total \$ _____												
1 TO 9999	1	98.50	98.50	98.50			98.50	98.50	N/A	10,000	9,850	
30000 TO 59999	5	75.08	84.64	80.02	18.86	105.78	64.49	124.93	N/A	61,600	49,292	
60000 TO 99999	8	76.48	77.58	77.66	3.53	99.89	72.05	82.54	72.05 to 82.54	97,146	75,447	
100000 TO 149999	14	78.61	75.78	74.45	8.01	101.79	55.70	87.97	67.93 to 81.51	169,004	125,826	
150000 TO 249999	17	77.67	76.35	75.72	6.40	100.83	62.71	86.07	71.57 to 82.86	239,192	181,114	
250000 TO 499999	15	74.83	76.32	75.77	7.12	100.74	62.69	89.93	72.47 to 81.75	421,297	319,196	
500000 +	2	78.85	78.85	78.76	2.09	100.11	77.20	80.50	N/A	684,500	539,133	
ALL _____												
	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

Special Valuation Section Correlation for YORK County

York: AGRICULTURAL, UNIMPROVED: Special Value Section:

Section II: Special Value Correlation:

The same 62 sales having no non-agricultural influence that were used to measure the agricultural unimproved land were used to measure the Special Value. Those measurements produced a Median of 77 percent which is within the acceptable range for the level of value. The qualitative statistics, including the coefficient of dispersion and the price related deferential are both within the acceptable range.

Only a small geographic portion of York County is affected by special valuation. For assessment purposes the schedule of special value has been established by using sales from similar but uninfluenced land within York County. The schedule of special value is the same as the schedule of agland value in the market area surrounding the special value. The statistics in the 2006 R&O demonstrate that the assessor has met the criteria to achieve an acceptable level of value and quality of assessment for the special value subclass of the agricultural class of property for the 2006 assessment year.

Refer to the following Statistical Analysis:

PA&T 2006 Special Value Statistics

Base Stat

Query: 5091

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	62	MEDIAN:	77	COV:	12.30	95% Median C.I.:	75.24 to 79.73	(! : Derived)
(AgLand) TOTAL Sales Price:	15,548,984	WGT. MEAN:	76	STD:	9.53	95% Wgt. Mean C.I.:	74.01 to 78.02	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,215,984	MEAN:	77	AVG.ABS.DEV:	6.14	95% Mean C.I.:	75.11 to 79.85	
(AgLand) TOTAL Assessed Value:	11,566,632							
AVG. Adj. Sales Price:	245,419	COD:	7.93	MAX Sales Ratio:	124.93			
AVG. Assessed Value:	186,558	PRD:	101.92	MIN Sales Ratio:	55.70			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	74.07	74.07	74.07			74.07	74.07	N/A	264,000	195,556
10/01/02 TO 12/31/02	5	82.91	88.81	81.78	13.19	108.60	75.57	124.93	N/A	199,499	163,155
01/01/03 TO 03/31/03	11	79.81	80.07	79.63	5.26	100.55	71.57	87.97	74.18 to 84.60	221,377	176,288
04/01/03 TO 06/30/03	5	80.50	79.72	79.96	4.24	99.70	71.15	86.07	N/A	314,935	251,826
07/01/03 TO 09/30/03	1	80.22	80.22	80.22			80.22	80.22	N/A	143,325	114,973
10/01/03 TO 12/31/03	4	78.25	78.81	79.31	2.98	99.36	76.19	82.54	N/A	140,443	111,391
01/01/04 TO 03/31/04	15	78.26	76.54	76.83	6.88	99.62	59.77	89.93	72.49 to 80.01	267,026	205,164
04/01/04 TO 06/30/04	6	76.59	78.99	73.61	10.47	107.31	67.93	98.50	67.93 to 98.50	218,061	160,518
07/01/04 TO 09/30/04	2	65.39	65.39	60.24	14.82	108.54	55.70	75.08	N/A	138,500	83,437
10/01/04 TO 12/31/04	2	67.10	67.10	68.08	6.55	98.56	62.71	71.49	N/A	359,500	244,756
01/01/05 TO 03/31/05	6	75.58	73.11	73.77	5.05	99.11	64.49	78.06	64.49 to 78.06	300,633	221,785
04/01/05 TO 06/30/05	4	71.87	71.27	68.27	8.45	104.39	62.69	78.65	N/A	281,500	192,193
<u>Study Years</u>											
07/01/02 TO 06/30/03	22	80.16	81.71	79.86	7.23	102.31	71.15	124.93	75.57 to 83.63	239,605	191,347
07/01/03 TO 06/30/04	26	78.61	77.60	76.45	6.86	101.50	59.77	98.50	72.80 to 80.22	231,494	176,966
07/01/04 TO 06/30/05	14	73.16	70.62	70.20	8.01	100.61	55.70	78.65	62.71 to 76.41	280,414	196,848
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	21	79.81	79.75	79.72	4.40	100.04	71.15	87.97	76.77 to 82.86	224,520	178,992
01/01/04 TO 12/31/04	25	75.08	75.48	74.44	9.03	101.40	55.70	98.50	72.47 to 79.92	252,390	187,878
<u>ALL</u>	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

PA&T 2006 Special Value Statistics

Base Stat

Query: 5091

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

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AVG. Assessed Value:	186,558	PRD:	101.92	MIN Sales Ratio:	55.70			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3225	4	74.45	75.04	75.45	2.66	99.46	72.05	79.20	N/A	265,875	200,600	
3227	5	74.48	74.32	72.30	7.16	102.80	62.69	81.88	N/A	382,958	276,865	
3229	2	72.63	72.63	72.62	0.23	100.02	72.47	72.80	N/A	429,287	311,742	
3231	2	81.49	81.49	68.85	20.87	118.37	64.49	98.50	N/A	39,000	26,850	
3293	5	72.49	73.01	72.24	8.75	101.07	62.71	82.86	N/A	233,620	168,763	
3295	4	83.76	83.56	83.55	2.08	100.01	80.65	86.07	N/A	187,793	156,908	
3297	6	80.99	77.91	77.52	8.82	100.51	55.70	87.97	55.70 to 87.97	216,379	167,727	
3299	2	83.99	83.99	86.46	7.07	97.15	78.06	89.93	N/A	308,000	266,300	
3449	5	79.36	79.11	78.51	2.69	100.77	75.57	83.63	N/A	324,000	254,361	
3451	6	76.75	77.32	79.31	4.95	97.50	71.15	84.60	71.15 to 84.60	241,754	191,724	
3453	1	76.04	76.04	76.04			76.04	76.04	N/A	115,000	87,445	
3455	3	76.32	77.05	77.00	1.07	100.07	76.19	78.65	N/A	251,433	193,602	
3517	2	68.26	68.26	68.40	0.48	99.80	67.93	68.58	N/A	315,000	215,450	
3519	5	79.73	88.06	81.53	12.32	108.01	76.77	124.93	N/A	130,493	106,391	
3521	8	76.90	74.85	73.10	8.20	102.40	59.77	82.91	59.77 to 82.91	243,534	178,023	
3523	2	73.33	73.33	72.34	2.39	101.36	71.57	75.08	N/A	148,500	107,425	
ALL												
	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	1	76.19	76.19	76.19			76.19	76.19	N/A	80,000	60,950	
2	21	75.57	75.15	75.09	8.66	100.08	55.70	89.93	71.49 to 81.75	282,456	212,098	
24	1	76.04	76.04	76.04			76.04	76.04	N/A	115,000	87,445	
3	15	79.73	79.40	77.24	7.92	102.79	64.49	98.50	74.07 to 85.44	211,508	163,370	
4	11	76.13	76.11	75.87	4.72	100.32	66.79	81.88	72.53 to 80.50	309,192	234,580	
5	8	79.16	83.93	79.92	9.79	105.03	72.05	124.93	72.05 to 124.93	141,530	113,104	
6	5	76.32	74.73	74.34	7.06	100.53	62.71	82.86	N/A	276,680	205,679	
ALL												
	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	
ALL												
	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

PA&T 2006 Special Value Statistics

Base Stat

Query: 5091

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AVG. Assessed Value:	186,558	PRD:	101.92	MIN Sales Ratio:	55.70			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
18-0002												
30-0001	2	68.26	68.26	68.40	0.48	99.80	67.93	68.58	N/A	315,000	215,450	
41-0091												
72-0015	6	73.50	74.01	72.33	6.51	102.32	62.69	81.88	62.69 to 81.88	396,977	287,134	
72-0075	3	74.07	75.11	75.87	3.22	98.99	72.05	79.20	N/A	210,666	159,834	
80-0567	11	76.19	75.64	73.72	9.00	102.60	62.71	98.50	64.49 to 82.86	217,445	160,302	
93-0012	13	80.22	78.15	78.26	6.93	99.86	55.70	87.97	74.18 to 84.54	185,905	145,487	
93-0083	10	78.31	81.49	75.72	9.86	107.62	66.79	124.93	71.49 to 82.54	197,674	149,679	
93-0096	17	79.36	78.53	79.01	6.00	99.39	59.77	89.93	75.08 to 83.63	281,570	222,468	
NonValid School												
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	1	98.50	98.50	98.50			98.50	98.50	N/A	10,000	9,850	
10.01 TO 30.00	2	100.48	100.48	86.94	24.33	115.58	76.04	124.93	N/A	74,000	64,336	
30.01 TO 50.00	6	76.00	77.95	78.12	4.10	99.78	74.18	84.54	74.18 to 84.54	79,066	61,767	
50.01 TO 100.00	31	78.06	75.99	75.32	7.54	100.88	55.70	87.97	72.49 to 80.22	177,229	133,493	
100.01 TO 180.00	18	75.58	76.41	75.92	6.69	100.64	62.69	89.93	72.53 to 80.01	383,692	291,302	
180.01 TO 330.00	4	78.28	76.41	76.76	4.50	99.54	68.58	80.50	N/A	545,750	418,941	
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	4	81.59	81.75	81.03	2.19	100.89	79.29	84.54	N/A	125,558	101,739	
DRY-N/A	3	76.19	81.09	70.26	13.09	115.41	68.58	98.50	N/A	180,000	126,475	
GRASS-N/A	2	70.26	70.26	71.75	8.22	97.93	64.49	76.04	N/A	91,500	65,647	
IRRGTD	31	76.41	76.55	76.29	7.56	100.34	55.70	89.93	72.53 to 81.75	287,595	219,411	
IRRGTD-N/A	22	78.35	78.18	75.80	7.86	103.13	59.77	124.93	74.07 to 79.81	230,695	174,872	
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

PA&T 2006 Special Value Statistics

Base Stat

Query: 5091

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	81.59	81.75	81.03	2.19	100.89	79.29	84.54	N/A	125,558	101,739
DRY-N/A	3	76.19	81.09	70.26	13.09	115.41	68.58	98.50	N/A	180,000	126,475
GRASS-N/A	2	70.26	70.26	71.75	8.22	97.93	64.49	76.04	N/A	91,500	65,647
IRRGTD	44	77.86	77.71	76.33	8.27	101.81	55.70	124.93	75.24 to 80.22	278,710	212,741
IRRGTD-N/A	9	74.18	74.85	74.58	3.93	100.37	67.71	79.92	72.05 to 79.20	191,944	143,145
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	80.65	81.47	75.45	7.35	107.97	68.58	98.50	68.58 to 98.50	148,890	112,340
GRASS	2	70.26	70.26	71.75	8.22	97.93	64.49	76.04	N/A	91,500	65,647
IRRGTD	51	77.20	77.30	76.10	7.91	101.57	55.70	124.93	75.08 to 79.73	267,877	203,865
IRRGTD-N/A	2	75.35	75.35	76.54	4.38	98.44	72.05	78.65	N/A	164,500	125,910
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	1	98.50	98.50	98.50			98.50	98.50	N/A	10,000	9,850
30000 TO 59999	1	124.93	124.93	124.93			124.93	124.93	N/A	33,000	41,227
60000 TO 99999	7	75.24	75.21	75.30	4.51	99.88	64.49	84.54	64.49 to 84.54	74,285	55,936
100000 TO 149999	10	80.07	80.00	80.16	3.31	99.80	72.05	87.97	76.04 to 82.54	121,391	97,308
150000 TO 249999	21	77.67	75.65	75.28	7.49	100.50	55.70	86.07	71.57 to 81.51	204,504	153,948
250000 TO 499999	19	74.83	76.03	76.05	6.89	99.98	62.71	89.93	72.47 to 80.01	380,182	289,141
500000 +	3	77.20	73.46	74.14	7.69	99.08	62.69	80.50	N/A	640,333	474,772
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558

PA&T 2006 Special Value Statistics

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
5000 TO 9999	1	98.50	98.50	98.50			98.50	98.50	N/A	10,000	9,850	
Total \$												
1 TO 9999	1	98.50	98.50	98.50			98.50	98.50	N/A	10,000	9,850	
30000 TO 59999	5	75.08	84.64	80.02	18.86	105.78	64.49	124.93	N/A	61,600	49,292	
60000 TO 99999	8	76.48	77.58	77.66	3.53	99.89	72.05	82.54	72.05 to 82.54	97,146	75,447	
100000 TO 149999	14	78.61	75.78	74.45	8.01	101.79	55.70	87.97	67.93 to 81.51	169,004	125,826	
150000 TO 249999	17	77.67	76.35	75.72	6.40	100.83	62.71	86.07	71.57 to 82.86	239,192	181,114	
250000 TO 499999	15	74.83	76.32	75.77	7.12	100.74	62.69	89.93	72.47 to 81.75	421,297	319,196	
500000 +	2	78.85	78.85	78.76	2.09	100.11	77.20	80.50	N/A	684,500	539,133	
ALL	62	77.43	77.48	76.02	7.93	101.92	55.70	124.93	75.24 to 79.73	245,419	186,558	

Special Valuation Section
Correlation for
YORK County

York: AGRICULTURAL, UNIMPROVED: Special Value Section:

Section III: Recapture Value Correlation:

There is only one qualified sale in the sales file that has a reported recapture value. The assessor has indicated that the county uses sales of non agricultural but comparable land for additional support in developing their schedule of values for recapture. Needless to say, there is not sufficient data available in this reporting process to indicate that the county is not in compliance on the level of value or the quality of assessment of recapture.

There is no statistical analysis to measure recapture:

February 24, 2006

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 being constructed. This is an area that is almost non accessible for farming but would make an ideal residential area as it is adjacent to the golf course.

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 new Super Walmart and \$120,000 for lots approximately one acres in size for commercial development. In the second mile north of the interstate a tract of land 72.55 acres is size, is being offered for sale for commercial development.

In 2005 two tracts of land were sold on the west side of the 81 corridor north of the interstate in the first mile. A 29 acre tract sold for \$10,000 + per acre and another 80 acre tract sold for \$3620. The \$3620 is currently what some of the other farm ground in York County is selling for, that would not be usable for any other purpose than agriculture. Other potential development areas would be along the bi-pass on the west edge of the city.

On the east edge of the city another area is developing for possible residential use. There was a sale of 26 acres of grass for \$4000 per acre and another sale of 29 acres of alfalfa for a little more than \$4000.

These properties are all typical of Market Area #2 as they are all flat, irrigated and row crop except for the sales that would be highest and best use residential.

Purpose Statements

Commission Summary

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

Property Tax Administrator's Opinions & Recommendations

Contains the conclusions and recommendations reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

Correlation Section

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2006 County Abstract of Assessment for Real Property, Form 45, Compared with the 2005 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2005 CTL to establish the prior year's assessed valuation and compares it to the data from the 2006 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change in value and the percentage change

in the value of various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

Statistical Reports Section

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (R. S. Supp., 2005) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 05-10, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2006*, September 9, 2005, provided Draft Statistical Reports, to each county assessor on or before Friday, September 16, 2005, based on data in the sales file as of Monday, September 13, 2005, and on or before Friday, November 18, 2005, based on data in the sales file as of Friday, November 16, 2005. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2006 Preliminary Statistical Reports to the county assessors and the Commission on or before Tuesday, February 7, 2006, based on data in the sales file as of Monday, January 30, 2006.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2006 assessed valuation of the property in the sales file as of the 2006 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2005 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2006 R&O.

County Assessment Survey

Part one contains the General Information developed in a combined effort between the Department and the county assessor to describe the funding and staffing of the county assessor's office. It also documents the appraisal information as it relates to the three major classes of property; residential, commercial and agricultural land.

Part two of the Assessment Survey entitled "Assessment Actions" is also a joint effort between the Department and the county assessor to document the 2006 assessment actions taken to address the three classes of real property in the county.

County Reports Section

Contains reports from and about a county which are referenced in other sections of the R&O:

County Abstract of Assessment for Real Property, Form 45

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2006 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

County Agricultural Land Detail

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

The County Assessor's Three Year Plan of Assessment-Update

The Three Year Plan of Assessment is prepared by the county assessor and updated annually pursuant to Neb. Rev. Stat. §77-1311.02 (R. S. Supp., 2005). It explains the scope and detail of the assessment processes planned by the county assessor for the next assessment year and subsequent two assessment years.

Special Valuation Section

The recognition of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose Statements provides the legal and policy framework for special valuation and describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed recognized if the county assessor has determined that there are factors other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture (full market value) value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the R&O of the Property Tax Administrator.

Nebraska Constitutional Provisions:

Neb. Const. art. VIII, sec. 1, (1) (1998): Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as provided by this Constitution.

Neb. Const. art. VIII, sec. 1, (4) (1998): the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land.

Neb. Const. art. VIII, sec. 1, (5) (1998): the Legislature to enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses.

Nebraska Statutory Provisions for Agricultural Land:

Neb. Rev. Stat. §77-112 (R.R.S., 2003): Actual value, defined. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Neb. Rev. Stat. §77-201 (R. S. Supp., 2005): Property taxable; valuation; classification. (1) Except as provided in subsections (2) through (4) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.....

Neb. Rev. Stat. §77-1359(1) (R.R.S., 2003): Agricultural and horticultural land; terms defined. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

Nebraska Statutory Provisions for Special Valuation:

Neb. Rev. Stat. §77-201(3) (R. S. Supp., 2005): Creates a separate and distinct class of property for special valuation for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004) and at eighty percent of its recapture value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004).

Neb. Rev. Stat. §77-1343(5) (R. S. Supp., 2004): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (R. R. S., 2003).

Neb. Rev. Stat. §77-1343(6) (R. S. Supp., 2004): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

Nebraska Statutory Provisions for Measurement of Level of Value:

Neb. Rev. Stat. §77-1327(4) (R. S. Supp., 2005): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under section 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Neb. Rev. Stat. §77-5023(2) (R.S. Supp., 2004): An acceptable range is the percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment. Acceptable ranges are: (a) For agricultural and horticultural land as defined in section 77-1359, seventy-four to eighty percent of actual value; (b) for lands defined in section 77-1344 receiving special valuation, seventy-four to eighty percent of special valuation as defined in section 77-1343; and (c) for all other real property, ninety-two to one hundred percent of actual value.

Discussion of the Constitutional and Statutory Provisions:

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

Discussion of Special Valuation:

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the

agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the county assessor states that the county assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

Measurement of Special Valuation

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county or other counties, even though direct comparability may not exist.

In a county where special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the

county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

Rent Data

For purposes of determining the income for the Department's measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2004-2005*. Two, the Board of Educational Lands and Funds (BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was made up of the counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix and the adjacent county mix tended to drive the analysis. The

eight primary special valuation counties were all strongly weighted toward dryland use; the eight eastern Special Value counties ranged from about 62% to 83% dryland use.

For 2006, the analysis indicated an irrigated rate of 8.00%, slightly lower than the rate of 8.25% used in 2005. Initially the rate of 5.50% was selected for dryland measurement. This rate was significantly lower than the 2005 rate of 6.25%. After receiving input from the eight eastern counties being measured the Department decided to soften its dryland rate estimate to 5.75%. The analysis also indicated a rate of 4.00% for grassland, slightly lower than the rate of 4.25% used in 2005. The lowered rates are deemed to be a direct reflection of significant valuation increases in the values in the comparable counties.

Additionally for 2006, the Department is required to produce a measurement of the Special Value process in Scotts Bluff County. The database was expanded to include the whole state, and a separate analysis was developed. It was apparent very early that the rates developed for the eastern Special Value analysis had no relationship to the western counties, so the rate analysis was done including the ten (excluding Scotts Bluff) western counties. Using grouping and analysis techniques similar to those used in the eastern part of the state, within the ten western counties, the Department chose a dryland conversion rate of 7.75%, and a grassland conversion rate of 4.00%.

The irrigation rate selection was more complex due to a shortage of comparable counties. Scotts Bluff County is the heaviest irrigated county among the western counties. The irrigation is predominantly in the Platte River valley, has been developed over many years for the production of corn, dry edible beans and sugar beets, and has large areas leveled for gravity irrigation. More than 40% of Scotts Bluff County's agricultural land is irrigated. The second highest irrigated county is Box Butte County with just over 20% irrigation. Box Butte's irrigated land consists of mostly upland soils with pivot application. Much of the other irrigation development in the panhandle region is either similar to Box Butte or is found in spot locations used for feed grain or hay production in otherwise cattle grazing regions. The only 2 areas deemed to be comparable are Market area 2 from Sioux County which is essentially the same soils and irrigation development as the central and northwestern portions of Scotts Bluff County, and market area 1 in Morrill County which is Platte River valley land that is an eastern extension of Scotts Bluff County. Analysis of the entire western counties indicated an irrigated rate of nearly 15.00%, but the two comparable market areas produced rates of 10.04% and 12.80% respectively. The department selected a rate for the conversion of rent estimates in Scotts Bluff County of 11.50%. For 2006, the preliminary estimates of the LOV in Scotts Bluff County were prepared using the following rates: Irrigated 11.50%, Dryland 7.75% and Grassland 4.00%.

Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

Measurement Calculation

Finally, to calculate the level of value achieved by a county, the Department took value calculated from the income approach, representing the total special valuation for a county and compared it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

Measurement of Recapture Valuation

The measurement of recapture valuation is accomplished by using the Department's sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the county assessor on the sales file record.

Measurement of Agricultural Land Valuation

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

Purpose Statements Section

Describes the contents and purpose of each section in the R&O.

Glossary

Contains the definitions of terms used throughout the R&O.

Technical Specifications Section

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

Certification

Sets forth to whom, how and when copies of the R&O are distributed.

Map Section

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the R&O.

Valuation History Charts Section

The Valuation History chart section contains five charts for each county. The first four charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2005. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares to the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county.

Glossary

Actual Value: The market value or fair market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in sections 77-1371 (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Adjusted Sale Price: A sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. The IAAO considers adjustments for time. However, currently the Department does not recognize adjustments for time.

Agricultural Land: Land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (R. R. S., 2003).

Agricultural Land Market Areas: Areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

Agricultural Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

Agricultural Unimproved Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

Arm's Length Transaction: A sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

Assessed Value: The value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

Assessment: The official act of the county assessor to discover, list, value, and determine the taxable value of real property in a county and placing it on the assessment roll.

Assessment Level: The legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

Assessment Sales Ratio: The ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

Assessor Location: Categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

Average Absolute Deviation (AVG.ABS.DEV.): The arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

Average Assessed Value: The value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

Average Selling Price: The value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

Central Tendency, Measure of: A single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

Coefficient of Dispersion (COD): A measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

Coefficient of Variation (COV): The measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

Commercial Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

Confidence Interval (CI): A calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

Confidence Level: The required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

Direct Equalization: The process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

Equalization: The process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

Geo Code: Each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

Growth Value: Is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

Indirect Equalization: The process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

Level of Value: The level of value is the most probable overall opinion of the relationship of assessed value to actual value achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2005).

Location: The portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

1-Urban, a parcel of real property located within the limits of an incorporated city or village.

2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.

3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: The number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: The largest ratio occurring in the arrayed sample data set.

Mean Ratio: The ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: The middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: A statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: The smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: For purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (R. R. S., 2003).

Number of Sales: The total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: The set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): A measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: A code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: The portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: The actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: A sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: Statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: The quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: All transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents or two dollars and twenty-five cents (effective 7/1/05) of documentary stamp taxes are paid.

Sale Date Range: The range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: The actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: A set of observations selected from a population.

Special Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): The measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: Numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: The portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: The sum of all the assessed values in the sample data set.

Total Sale Price: The sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: The coding for the treatment of a sale in the state-wide sales file database.

1-use the sale without adjustment

2-use the sale with an adjustment

3-substantially changed sale should not be used in study

4-exclude the sale

Valuation: Process or act to determine the assessed value of all parcels of real property in the county each year.

Weighted Mean Ratio: The ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Commission Summary Calculations

For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

For Residential Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#4 value} + \text{Abstract \#16 value}$

Average assessed value of the base:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

For Commercial Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#8 value} + \text{Abstract \#12 value}$

Average assessed value of the base:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

For Agricultural Land

% of value of this class of all real property value in the county:

$\text{Abstract \#30 value} / \text{Abstract Total Real Property Value}$

% of records sold in the study period:

$\text{Total Sales from Sales File} / \text{Abstract \#30 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#30 value}$

Average assessed value of the base:

$\text{Abstract \#30 value} / \text{Abstract \#30 records}$

Correlation Table Calculations

I. Correlation - Text only

II. Analysis of Percentage of Sales Used

	Total Sales	Qualified Sales	Percent Used
2001			
2002			
2003			XX.XX
2004			XX.XX
2005			XX.XX
2006			XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: no2006

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]*100,2)

III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001				
2002				
2003				
2004				
2005				
2006		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: median

Calculations:

%Chngexclgrowth: Round(If([proptype]="Residential",((([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT))*100)/Avg(ctl05cnt!RESID+ctl05cnt!RECREAT),II

f([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))*100)/Avg(ctl05cnt!COMM+ctl05cnt!INDUST),Iif([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl05cnt!TOTAG))*100)/Avg(ctl05cnt!TOTAG),Null))),2)
Trended Ratio: Round(Iif([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)))/(Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)*100)*100),Iif([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))*100)/(Avg(ctl05cnt!COMM+ctl05cnt!INDUST)*100)),Iif([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*((([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl05cnt!TOTAG))*100)/(Avg(ctl05cnt!TOTAG)*100),Null))),2)

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001	
	2002	
	2003	
	2004	
XX.XX	2005	XX.XX (from Table III Calc)
	2006	

Chart: Yes
Stat Type: Qualified
Stat Title: R&O and Prelim
Study Period: Yearly (most recent twelve months of sales)
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX.XX
History: 2001, 2002, 2003, 2004, 2005
Field: aggreg
Calculation:
%ChngTotassvals: Iif(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round(((Percent Change 1 (R&O).aggreg)-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios

	Median	Weighted Mean	Mean
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R&O Statistics			
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Chart: Yes
 Stat Type: Qualified
 Stat Title: R&O
 Study Period: Standard
 Property Type: Residential, Commercial and Agricultural Unimproved
 Display: XX
 History: None
 Field: median, aggreg and mean

VI. Analysis of R&O COD and PRD

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No
 Stat Type: Qualified
 Stat Title: R&O
 Study Period: Standard
 Property Type: Residential, Commercial and Agricultural Unimproved
 Display: XX
 History: None
 Field: PRD and COD

Calculations:
 CODDiff: Round(IIf([2006R&O]!proptype="Residential",IIf(Val([2006R&O]!cod)>15, Val([2006R&O]!cod)-15,0),IIf(Val([2006R&O]!cod)>20, Val([2006R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2006R&O]!prd)>103, Val([2006R&O]!prd)-103, IIf(Val([2006R&O]!prd)<98, Val([2006R&O]!prd)-98,0)),2)

VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2006, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2006Diff: R&O.no2006-Prelim.2005 2006

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

Residential:

Property Class Code: Property Type 01, all Statuses
Property Type 06, all Statuses
Property Type 07, Statuses 1 and 3
Sale Date Range: July 1, 2003 through June 30, 2005
Qualified: All sales with County Assessor Usability Code: blank, zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Commercial:

Property Class Code: Property Type 02, all Statuses
Property Type 03, all Statuses
Property Type 04, all Statuses
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2
If blank or zero will be considered a Usability of 1.

Unimproved Agricultural:

Property Class Code: Property Type 05, Status 2
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Agricultural: (Optional)

Property Class Code: Property Type 05, Status 1 and 2
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1

Minimally Improved Agricultural: (Optional)

Property Class Code: Property Type 05, All Statuses

Sale Date Range: July 1, 2002 through June 30, 2005

Qualified: All sales with Department Usability Code: zero, 1 or 2.

If blank or zero will be considered a Usability of 1.

Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales
Total Sales Price
Total Adj. Sales Price
Total Assessed Value
Avg. Adj. Sales Price
Avg. Assessed Value

Median
Weighted Mean
Mean
COD
PRD
COV
STD
Avg. Abs. Dev.
Max Sales Ratio
Min Sales Ratio
95% Median C.I.
95% Wgt. Mean C.I.
95% Mean C.I.

Coding Information & Calculations

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

Number of Sales

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

Total Sales Price

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
 - Sum SaleAmt

Total Adj. Sales Price

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
 - Sum SaleAmt + or – Adjustments

Total Assessed Value

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
 - Sum TotAssdValue

Avg. Adj. Sales Price

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
 - TotAdjSalePrice/Count

Avg. Assessed Value

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
 - $\text{TotAssdValue}/\text{Count}$

Median

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
 - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
 - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
 - Array the records by order of the magnitude of the ratio from high to low
 - Divide the Total Count in the array by 2 equals Record Total
 - If the Total Count in the array is odd:
 - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
 - If the Total Count in the array is even:
 - Count down the number of records that is Record Total. This is ratio 1.
 - Count down the number of records that is Records Total + 1. That is ratio 2.
 - $(\text{ratio 1} + \text{ratio 2})/2$ equals the Median ratio.

Weighted Mean

- Coded as Aggreg, Character, 12-digit field.
- Calculation
 - $(\text{TotAssdValue}/\text{TotAdjSalePrice}) * 100$

Mean

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
 - $\text{TotalRatio}/\text{RecCount}$

COD

- Coded COD, Character, 12-digit field
- Calculation
 - Subtract the Median from Each Ratio
 - Take the Absolute Value of the Calculated Differences
 - Sum the Absolute Differences
 - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
 - Divide by the Median
 - Multiply by 100

PRD

- Coded PRD, Character, 12-digit field
- Calculation
 - $(\text{MeanRatio}/\text{AggregRatio}) * 100$

COV

- Coded COV, Character, 12-digit field
- Calculation
 - Subtract the Mean from each ratio
 - Square the Calculated difference
 - Sum the squared differences
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the Squared Root to obtain the Standard Deviation
 - Divide the Standard Deviation by the Mean
 - Multiply by 100

STD

- Coded StdDev, Character, 12-digit field
- Calculation
 - Subtract the Mean Ratio from each ratio
 - Square the resulting difference
 - Sum the squared difference
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the squared root of the variance to obtain the Standard Deviation

Avg. Abs. Dev.

- Coded AvgABSDev, Character, 12-digit field
- Calculation
 - Subtracting the Median ratio from each ratio
 - Summing the absolute values of the computed difference
 - Dividing the summed value by the number of ratios

Max Sales Ratio

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

Min Sales Ratio

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

95% Median C.I.

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:
- Calculation
 - If the number of ratios is Odd
 - $j = 1.96x\sqrt{n}/2$
 - If the number of ratios is Even
 - $j = 1.96x\sqrt{n}/2 + 0.5$
 - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
 - If the sample size is 5 or less, then N/A is given as the confidence interval
 - If the sample size is 6-8, then the Min and Max is the given range

95% Wgt. Mean C.I.

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
 - Items needed for this calculation
 - Number of sales
 - Assessed Values – Individual and Summed
 - Assessed Values Squared – Individual and Summed
 - Average Assessed Value
 - Sale Prices – Individual and Summed
 - Sales Prices Squared – Individual and Summed
 - Average Sale Price
 - Assessed Values x Sale Prices – Individual and Summed
 - The Weighted Mean
 - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) - \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\sum A^2 - 2(\bar{A}/\bar{S}) \sum (A \times S) + (\bar{A}/\bar{S})^2 (\sum S^2)}}{\bar{S} \sqrt{(n) (n-1)}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval

95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
 - Lower Limit
 - The Mean – ((t-value * The Standard Deviation)/the Square Root of the Number of Records)
 - Upper Limit
 - The Mean + ((t-value * The Standard Deviation)/the Square Root of the Number of Records)
 - If the number of records is > 30, then use 1.96 as the t-value
 - If the number of records is <= 30, then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
 - If the sample is 1 or less, then N/A is given as the confidence interval

Ratio Formulas

- Residential and Commercial Records
 - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - Ratio Formula is: $(\text{Assessed Value Total}/(\text{Sale Amount} + \text{Adjustment Amount})) * 100$.
- Agricultural Records
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
 - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
 - Ratio Formula is:
 - a. If No Greenbelt: $(\text{Agland Total Amount}/(\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.
 - b. If Greenbelt: $(\text{Recapture Amount}/(\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.

Map Source Documentation

Each map contains a legend which describes the information contained on the map.

School District Map: Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department to reflect current base school districts.

Market Area Map: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department.

Registered Wells Map: Obtained from the Nebraska Department of Natural Resources website.

GeoCode Map: Compiled and edited by the staff of the Tech Support Division of the Department.

Sections, Towns, Rivers & Streams, Topography, and Soil Class Map: Obtained from the Nebraska Department of Natural Resources website.

Valuation History Chart Specifications

EXHIBITS 1B - 93B Valuation History Charts. There are five charts for each county. The first four charts display history of taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time periods specified. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county. *Note: The list of cities for each county is based on the 2005 Certificate of Taxes Levied Report (CTL) and may not include certain cities/villages that did not levy a property tax or are unincorporated.*

Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2005

Source: Certificate of Taxes Levied Reports CTL.

Property Class: Residential & Recreational, Commercial & Industrial, Total Agricultural Land

Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2005

Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.

Property Class & Subclass: Residential & Recreational, Commercial & Industrial, Agricultural Improvements & Site Land

Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2005

Source: Certificate of Taxes Levied Reports CTL.

Property Class & Subclass: Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2005

Source: County Abstract of Assessment Report for Real Property

Property Class & Subclass: Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

Chart 5 (Page 5) City Valuations by Property Type Compared to County Valuation 2005

Source: Certificate of Taxes Levied Reports CTL, County Populations per US Bureau of Census 2000, and City Populations as certified December 2005 by NE Department of Revenue

Property Class & Subclass: Personal Property, Centrally Assessed Personal Property & Centrally Assessed Real Property, Residential, Commercial, Industrial, Recreational, Agricultural Land, Ag-Dwelling & Farm Home Site Land, Ag-Improvements & Farm Site Land, Mineral Interests, Total Taxable Value

City Class, Population, & Zoning Authority:

City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101 & 17-1001	16-101 & 16-901	15-101 & 15-905	14-101 & 14-419

Location: The portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

1-Urban, a parcel of real property located within the limits of an incorporated city or village.

2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.

3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: The number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: The largest ratio occurring in the arrayed sample data set.

Mean Ratio: The ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: The middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: A statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: The smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: For purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (R. R. S., 2003).

Number of Sales: The total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: The set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): A measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: A code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: The portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: The actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: A sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: Statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: The quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: All transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents or two dollars and twenty-five cents (effective 7/1/05) of documentary stamp taxes are paid.

Sale Date Range: The range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: The actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: A set of observations selected from a population.

Special Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): The measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: Numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: The portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: The sum of all the assessed values in the sample data set.

Total Sale Price: The sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: The coding for the treatment of a sale in the state-wide sales file database.

1-use the sale without adjustment

2-use the sale with an adjustment

3-substantially changed sale should not be used in study

4-exclude the sale

Valuation: Process or act to determine the assessed value of all parcels of real property in the county each year.

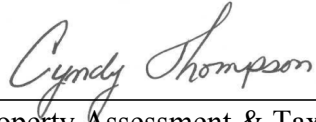
Weighted Mean Ratio: The ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Certification

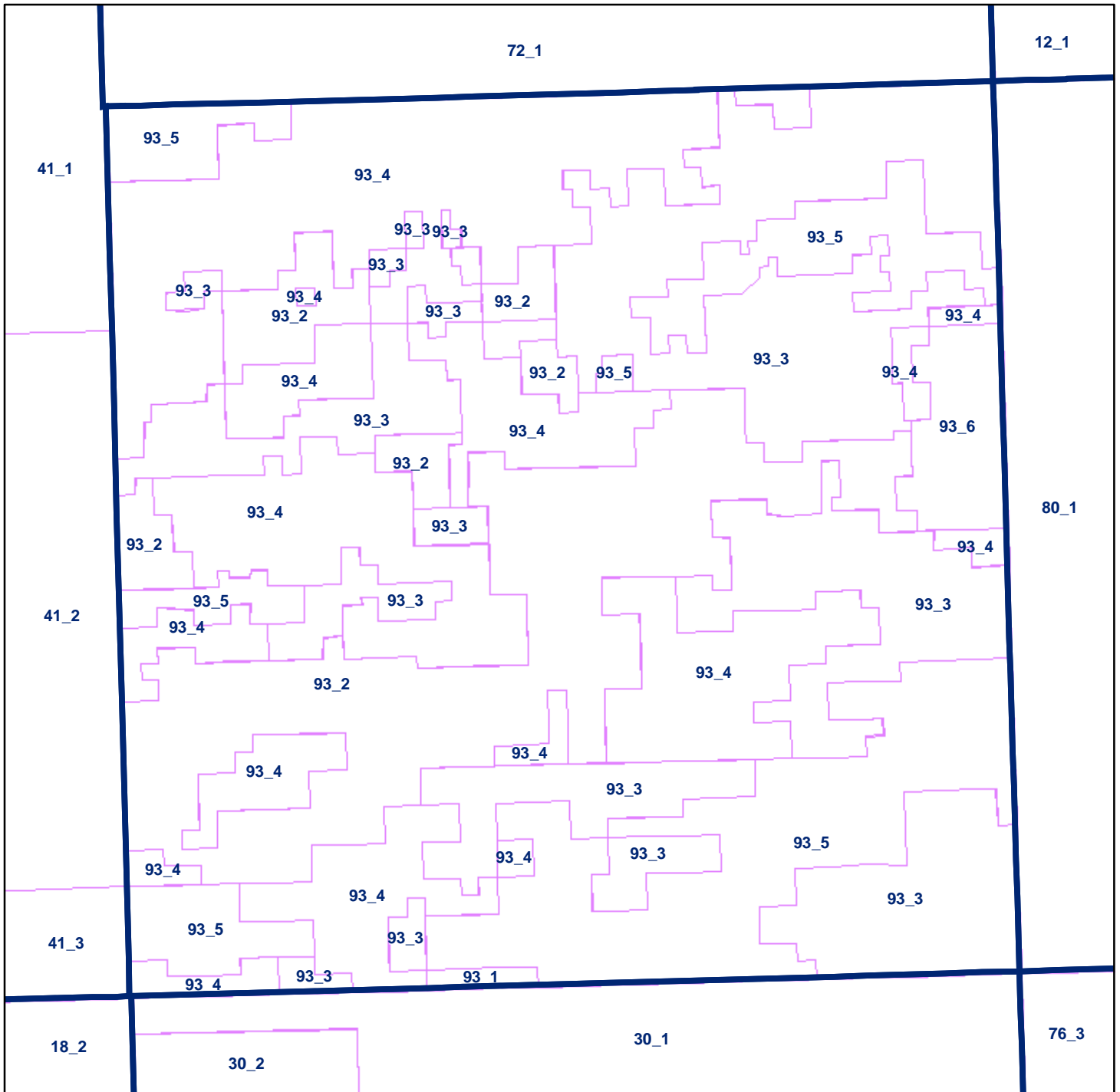
This is to certify that the 2006 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the York County County Assessor, by certified mail, return receipt requested, 7097 1160 0001 1212 9301.

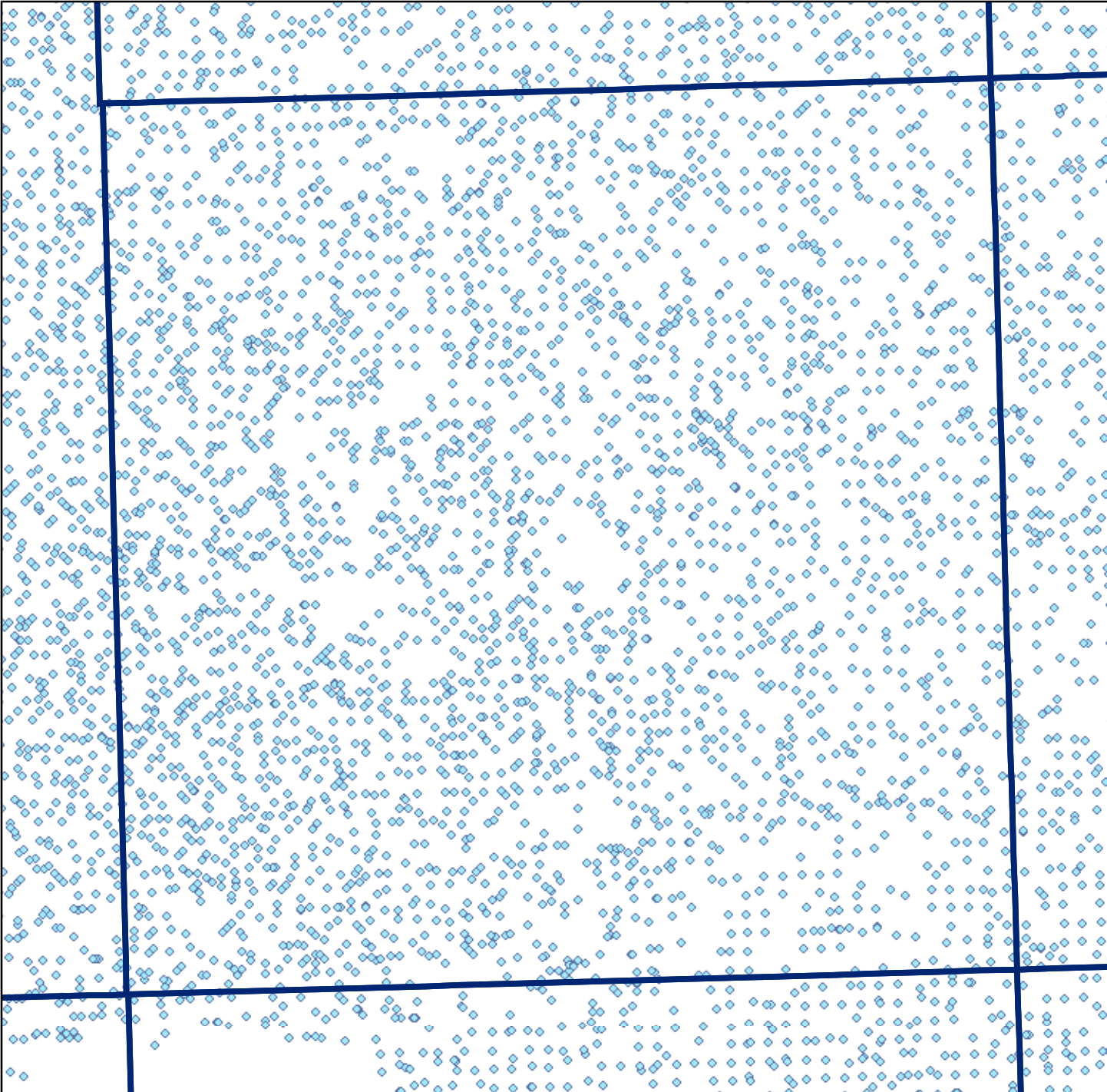
Dated this 10th day of April, 2006.



Property Assessment & Taxation



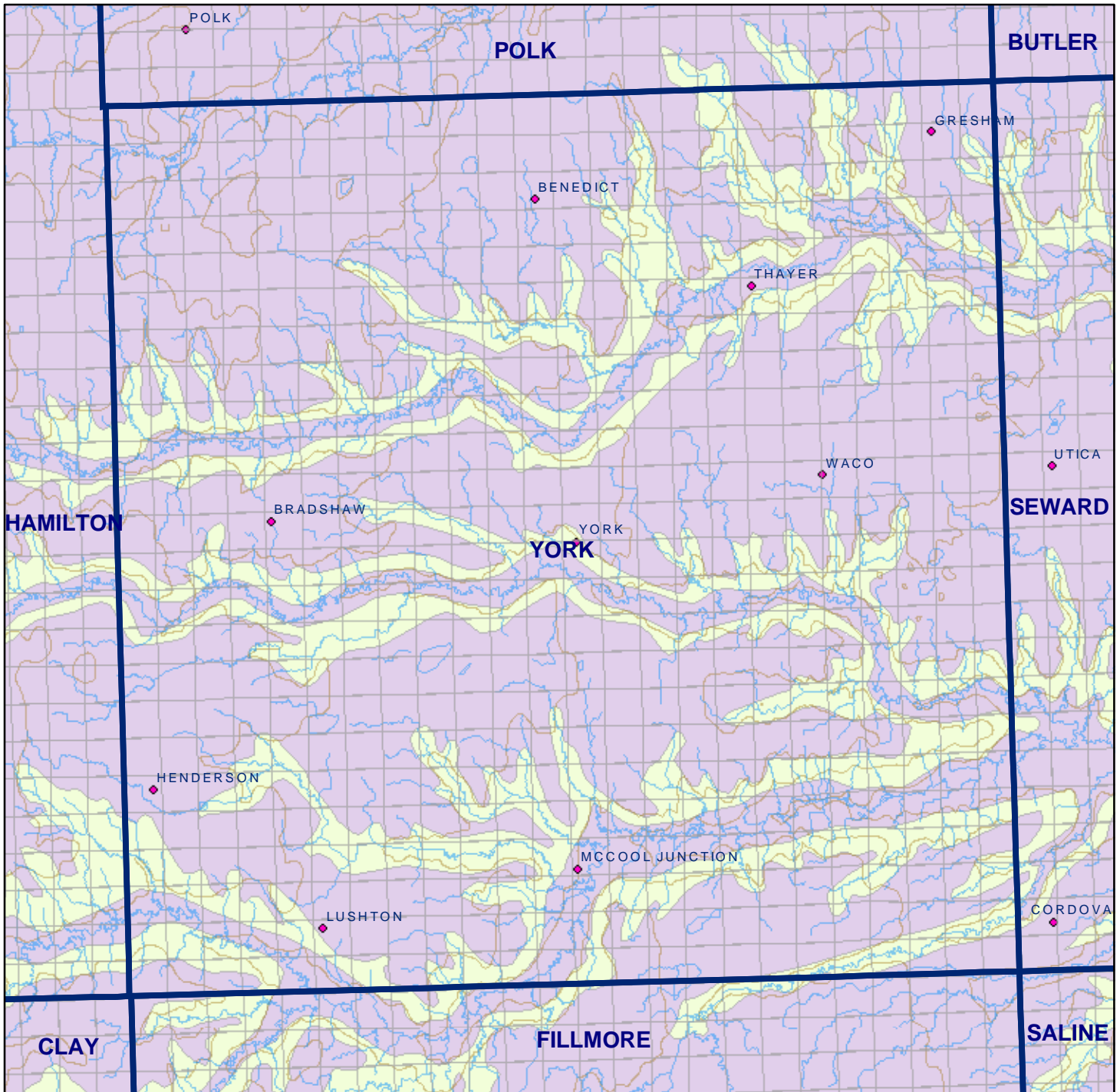
 Market Areas



● Registered Wells > 500 GPM

3005	3003	3001	2999	2997	2995
3223	3225	3227	3229	3231	3233
3301	3299	3297	3295	3293	3291
3447	3449	3451	3453	3455	3457
3525	3523	3521	3519	3517	3515
3673	3675	3677	3679	3681	3683

 Geo Codes



Legend

Sections

Towns

Rivers and Streams

Topography

Soil Classes

0 - Lakes and Ponds

1- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills

2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills

3 - Moderately well drained silty soils on uplands and in depressions formed in loess

4 - Well drained silty soils formed in loess on uplands

5 - Well drained silty soils formed in loess and alluvium on stream terraces

6 - Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands

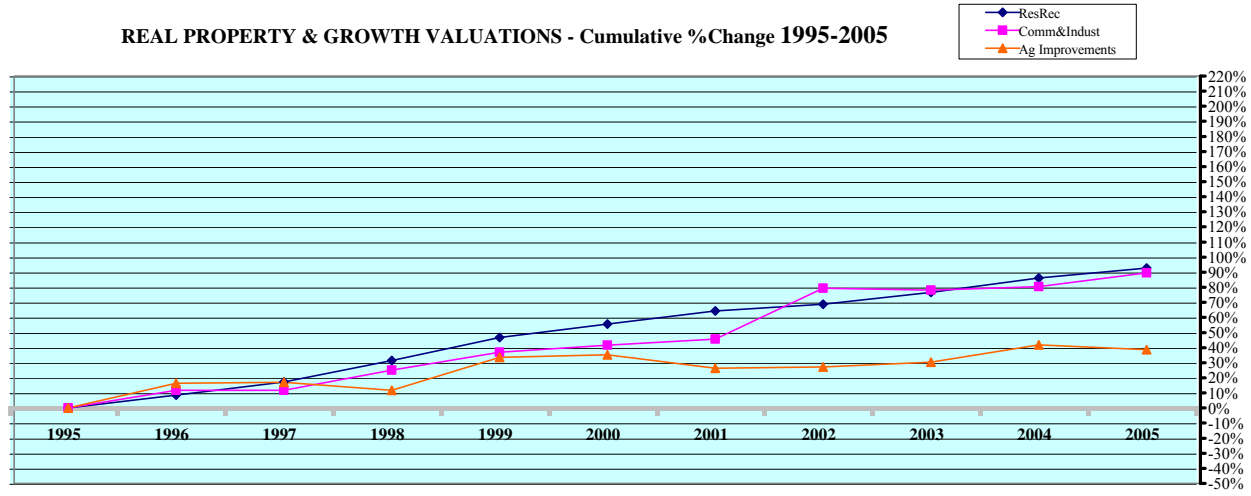
7 - Somewhat poorly drained soils formed in alluvium on bottom lands

8 - Moderately well drained silty soils with clayey subsoils on uplands

York County



REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2005



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	147,299,565	not avail.	--	--	--	--	73,561,935	not avail.	--	--	--	--
1993	148,694,429	not avail.	--	--	--	--	74,428,782	not avail.	--	--	--	--
1994	157,464,807	not avail.	--	--	--	--	83,758,135	not avail.	--	--	--	--
1995	173,644,871	3,191,072	1.84%	170,453,799	--	--	93,158,328	9,856,091	10.58%	83,302,237	--	--
1996	188,863,310	3,921,563	2.08%	184,941,747	6.51%	8.50%	95,390,381	2,261,196	2.37%	93,129,185	-0.03%	11.80%
1997	203,409,811	3,417,832	1.68%	199,991,979	5.89%	17.33%	99,234,663	6,226,947	6.27%	93,007,716	-2.50%	11.65%
1998	227,701,421	3,512,810	1.54%	224,188,611	10.22%	31.52%	107,789,353	3,660,311	3.40%	104,129,042	4.93%	25.00%
1999	255,568,664	5,308,194	2.08%	250,260,470	9.91%	46.82%	116,229,632	2,197,454	1.89%	114,032,178	5.79%	36.89%
2000	270,099,953	4,741,311	1.76%	265,358,642	3.83%	55.68%	121,822,555	3,777,023	3.10%	118,045,532	1.56%	41.71%
2001	283,026,070	2,801,216	0.99%	280,224,854	3.75%	64.40%	128,158,023	6,840,511	5.34%	121,317,512	-0.41%	45.64%
2002	292,469,739	4,634,558	1.58%	287,835,181	1.70%	68.86%	150,294,072	924,914	0.62%	149,369,158	16.55%	79.31%
2003	304,695,063	3,463,438	1.14%	301,231,625	3.00%	76.72%	150,785,483	2,464,893	1.63%	148,320,590	-1.31%	78.05%
2004	320,793,629	3,453,854	1.08%	317,339,775	4.15%	86.17%	151,909,215	1,649,454	1.09%	150,259,761	-0.35%	80.38%
2005	332,764,045	4,288,012	1.29%	328,476,033	2.39%	92.71%	160,677,273	2,729,295	1.70%	157,947,978	3.98%	89.61%

1995-2005 Rate Annual %chg w/o growth >

Resid & Rec. **6.78%**

Comm & Indust **6.61%**

Tax Year	Ag Imprvmts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmts Total Value					
1992	not avail	not avail	52,049,765					
1993	not avail	not avail	52,058,758					
1994	not avail	not avail	49,419,361					
1995	26,606,727	23,855,218	50,461,945	1,433,097	2.84%	49,028,848	--	--
1996	32,595,588	25,974,256	58,569,844	1,515,729	2.59%	57,054,115	13.06%	16.37%
1997	31,356,067	26,466,413	57,822,480	423,994	0.73%	57,398,486	-2.00%	17.07%
1998	32,111,475	24,168,192	56,279,667	1,543,399	2.74%	54,736,268	-5.34%	11.64%
1999	39,080,244	27,778,898	66,859,142	1,366,279	2.04%	65,492,863	16.37%	33.58%
2000	38,739,476	27,804,666	66,544,142	188,534	0.28%	66,355,608	-0.75%	35.34%
2001	39,068,276	23,652,882	62,721,158	804,605	1.28%	61,916,553	-6.95%	26.29%
2002	39,065,416	23,600,072	62,665,488	333,582	0.53%	62,331,906	-0.62%	27.13%
2003	41,291,183	23,328,256	64,619,439	685,976	1.06%	63,933,463	2.02%	30.40%
2004	44,156,444	25,877,216	70,033,660	485,217	0.69%	69,548,443	7.63%	41.85%
2005	43,310,331	25,493,326	68,803,657	852,086	1.24%	67,951,571	-2.97%	38.60%

1995-2005 Rate Annual %chg w/o growth >

Ag Imprvmts **3.32%**

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Real Prop Growth = value attributable to new construction, additions to existing buildings, and any improvements for real property which increase the value of such property.

Sources:
Value; 1992 - 2005 CTL
Growth Value; 1995-2005 Abstract of Asmnt Rpt.

State of Nebraska
Dept. of Property Assessment & Taxation
Prepared as of 03/01/2006

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

FL area **6**

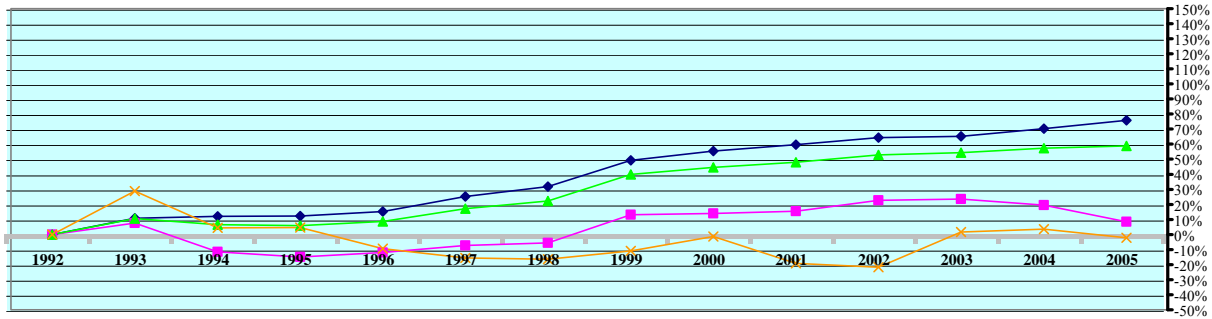
CHART 2

EXHIBIT

93B

Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg
1992	259,760,901	--	--	--	78,427,117	--	--	--	7,924,342	--	--	--
1993	287,964,365	28,203,464	10.86%	10.86%	84,461,238	6,034,121	7.69%	7.69%	10,205,183	2,280,841	28.78%	28.78%
1994	291,170,113	3,205,748	1.11%	12.09%	69,398,736	-15,062,502	-17.83%	-11.51%	8,278,556	-1,926,627	-18.88%	4.47%
1995	291,522,060	351,947	0.12%	12.23%	66,762,626	-2,636,110	-3.80%	-14.87%	8,283,636	5,080	0.06%	4.53%
1996	299,507,145	7,985,085	2.74%	15.30%	69,001,410	2,238,784	3.35%	-12.02%	7,179,230	-1,104,406	-13.33%	-9.40%
1997	325,558,073	26,050,928	8.70%	25.33%	72,800,865	3,799,455	5.51%	-7.17%	6,684,504	-494,726	-6.89%	-15.65%
1998	342,215,757	16,657,684	5.12%	31.74%	74,000,281	1,199,416	1.65%	-5.64%	6,620,990	-63,514	-0.95%	-16.45%
1999	387,946,496	45,730,739	13.36%	49.35%	88,681,665	14,681,384	19.84%	13.08%	7,054,563	433,573	6.55%	-10.98%
2000	403,523,647	15,577,151	4.02%	55.34%	89,327,055	645,390	0.73%	13.90%	7,823,311	768,748	10.90%	-1.27%
2001	414,773,793	11,250,146	2.79%	59.68%	90,481,597	1,154,542	1.29%	15.37%	6,408,838	-1,414,473	-18.08%	-19.12%
2002	426,654,072	11,880,279	2.86%	64.25%	96,229,887	5,748,290	6.35%	22.70%	6,203,911	-204,927	-3.20%	-21.71%
2003	429,141,893	2,487,821	0.58%	65.21%	96,933,253	703,366	0.73%	23.60%	8,062,161	1,858,250	29.95%	1.74%
2004	442,304,831	13,162,938	3.07%	70.27%	93,755,935	-3,177,318	-3.28%	19.55%	8,214,095	151,934	1.88%	3.66%
2005	456,737,528	14,432,697	3.26%	75.83%	85,026,586	-8,729,349	-9.31%	8.41%	7,757,146	-456,949	-5.56%	-2.11%

1992-2005 Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg	Value	Value Chg	Ann%chg	Cmitv%chg
1992		--	--	--	163,813	--	--	--	346,276,173	--	--	--
1993		--	--	--	167,902	4,089	2.50%	2.50%	382,798,688	36,522,515	10.55%	10.55%
1994		--	--	--	167,620	--	0.00%	2.32%	369,015,025	-13,783,663	-3.60%	6.57%
1995		--	--	--	287,851	120,231	71.73%	75.72%	366,856,173	-2,158,852	-0.59%	5.94%
1996		--	--	--	292,396	4,545	1.58%	78.49%	375,980,181	9,124,008	2.49%	8.58%
1997		--	--	--	296,523	4,127	1.41%	81.01%	405,339,965	29,359,784	7.81%	17.06%
1998		--	--	--	276,889	-19,634	-6.62%	69.03%	423,113,917	17,773,952	4.38%	22.19%
1999		--	--	--	563,312	286,423	103.44%	243.88%	484,246,036	61,132,119	14.45%	39.84%
2000		--	--	--	278,333	-284,979	-50.59%	69.91%	500,952,346	16,706,310	3.45%	44.67%
2001		--	--	--	497,215	218,882	78.64%	203.53%	512,161,443	11,209,097	2.24%	47.91%
2002		--	--	--	508,965	11,750	2.36%	210.70%	529,596,835	17,435,392	3.40%	52.94%
2003	667,076	n/a	n/a	n/a	51,648	n/a	n/a	n/a	534,856,031	5,259,196	0.99%	54.46%
2004	656,090	-10,986	-1.65%	-1.65%	32,762	-18,886	-36.57%	-36.57%	544,963,713	10,107,682	1.89%	57.38%
2005	602,240	-53,850	-8.21%	-9.72%	38,012	5,250	16.02%	-26.40%	550,161,512	5,197,799	0.95%	58.88%

1992-2005 Rate Ann.%chg: Total Agland

Cnty#
County

FL area

(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2005 (from Abstracts)⁽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
1992	259,800,129	214,570	1,211	--	--	78,404,061	90,290	868	--	--	7,926,831	33,759	235	--	--
1993	288,053,925	216,128	1,333	10.07%	10.07%	84,570,780	89,172	948	9.22%	9.22%	10,199,731	33,420	305	29.79%	29.79%
1994	291,167,608	218,912	1,330	-0.23%	9.83%	69,419,056	86,686	801	-15.51%	-7.72%	8,267,151	32,720	253	-17.05%	7.66%
1995	291,529,343	219,783	1,326	-0.30%	9.50%	66,762,589	86,019	776	-3.12%	-10.60%	8,285,568	32,327	256	1.19%	8.94%
1996	299,780,083	220,307	1,361	2.64%	12.39%	68,910,173	85,472	806	3.87%	-7.14%	7,159,315	32,355	221	-13.67%	-5.96%
1997	325,870,180	226,620	1,438	5.66%	18.74%	72,605,425	80,767	899	11.54%	3.57%	6,701,825	30,504	220	-0.45%	-6.38%
1998	342,347,945	227,668	1,504	4.59%	24.19%	74,070,325	80,105	925	2.89%	6.57%	6,630,516	30,099	220	0.00%	-6.38%
1999	389,124,689	229,690	1,694	12.63%	39.88%	88,572,552	78,516	1,128	21.95%	29.95%	7,033,421	29,449	239	8.64%	1.70%
2000	402,924,631	230,038	1,752	3.42%	44.67%	90,200,694	77,971	1,157	2.57%	33.29%	7,856,902	29,334	268	12.13%	14.04%
2001	414,904,043	235,396	1,763	0.63%	45.58%	90,686,542	75,434	1,202	3.89%	38.48%	6,387,804	27,874	229	-14.55%	-2.55%
2002	426,694,275	237,248	1,799	2.04%	48.55%	96,392,923	74,034	1,302	8.32%	50.00%	6,221,161	27,159	229	0.00%	-2.55%
2003	429,637,714	238,213	1,804	0.28%	48.97%	97,411,994	73,042	1,334	2.46%	53.69%	8,067,925	26,989	299	30.57%	27.23%
2004	444,626,465	241,914	1,838	1.88%	51.77%	93,791,532	69,262	1,354	1.51%	56.01%	8,196,592	26,578	308	3.14%	31.24%
2005	456,236,812	249,517	1,828	-0.52%	50.99%	84,627,703	62,487	1,354	0.01%	56.03%	7,737,395	25,211	307	-0.49%	30.60%

1992-2005 Rate Ann.%chg AvgVal/Acre: **3.22%**

3.48%

2.07%

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
1992	151,893	3,797	40	--	--	11,480	287	40	--	--	346,294,394	342,704	1,010	--	--
1993	156,267	3,907	40	0.00%		11,475	287	40	0.00%		382,992,178	342,913	1,117	10.59%	10.59%
1994	156,246	3,906	40	0.00%		20,885	362	58	45.00%		369,030,946	342,586	1,077	-3.58%	6.63%
1995	267,946	3,828	70	75.00%		19,905	287	69	18.97%		366,865,351	342,244	1,072	-0.46%	6.14%
1996	269,388	3,848	70	0.00%		20,081	287	70	1.45%		376,139,040	342,269	1,099	2.52%	8.81%
1997						282,810	4,043	70	--		405,460,240	341,934	1,186	7.92%	17.43%
1998						277,433	4,025	69	-1.43%		423,326,219	341,897	1,238	4.38%	22.57%
1999						558,341	3,990	140	102.90%		485,289,003	341,645	1,420	14.70%	40.59%
2000						277,595	3,977	70	-50.00%		501,259,822	341,320	1,469	3.45%	45.45%
2001						496,923	3,912	127	81.43%		512,475,312	342,616	1,496	1.84%	48.12%
2002						508,400	3,893	131	3.15%		529,816,759	342,334	1,548	3.48%	53.27%
2003	654,426	3,774	173	n/a	n/a	34,443	187	184	n/a	n/a	535,806,502	342,206	1,566	1.16%	55.05%
2004	739,361	3,723	199	14.81%	n/a	53,462	221	242	31.59%	n/a	547,407,412	341,697	1,602	2.30%	58.62%
2005	606,540	3,421	177	-10.73%	n/a	61,212	202	304	25.43%	n/a	549,269,662	340,837	1,612	0.59%	59.56%

1992-2005 Rate Ann.%chg AvgVal/Acre:

3.66%

93
YORK

FL area **6**

CHART 4 EXHIBIT 93B Page 4

(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs
source: 1992 - 2005 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2006

2005 City Valuations by Property Type Compared to County Valuations by Property Type

County Population	County:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
14,598	YORK	79,279,408	11,750,268	19,150,657	331,964,346	129,390,142	31,287,131	799,699	550,161,512	43,310,331	25,493,326	0	1,222,586,820
<i>cnty sectorvalue % of total value:</i>		6.48%	0.96%	1.57%	27.15%	10.58%	2.56%	0.07%	45.00%	3.54%	2.09%		100.00%

City's Sector Values:

City Population	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
336	BRADSHAW	241,392	218,176	523,164	6,015,093	2,671,401	231,156	0	0	0	0	0	9,900,382
270	GRESHAM	53,097	39,235	7,747	3,408,194	642,751	0	0	0	0	0	0	4,151,024
986	HENDERSON	1,707,387	148,047	3,716	32,044,648	4,930,484	0	0	0	0	0	0	38,834,282
33	LUSHTON	96,159	3,725	736	561,521	166,255	0	0	101,152	0	5,831	0	935,379
387	MCCOOL JUNCTION	466,112	45,702	9,024	8,612,136	1,702,475	0	0	0	0	0	0	10,835,449
71	THAYER	16,049	4,997	987	809,541	110,397	0	0	103,022	0	10,555	0	1,055,548
256	WACO	970,108	140,244	349,836	6,640,045	2,692,696	1,959,239	0	0	0	0	0	12,752,168
8,081	YORK	24,987,708	3,049,285	1,714,253	199,006,040	95,304,184	6,739,829	0	0	0	91	0	330,801,390
Total of All City Values:		28,538,012	3,649,411	2,609,463	257,097,218	108,220,643	8,930,224	0	204,174	0	16,477	0	409,265,622
<i>% total citysect of cnty sector</i>		36.00%	31.06%	13.63%	77.45%	83.64%	28.54%		0.04%		0.06%		33.48%

City's Sector Value% of County's Sector Value:

%citypop. to cntypop.	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell & Homesite	AgImprvmts Farmsite	Minerals	Total Value
2.30%	BRADSHAW	0.30%	1.86%	2.73%	1.81%	2.06%	0.74%						0.81%
1.85%	GRESHAM	0.07%	0.33%	0.04%	1.03%	0.50%							0.34%
6.75%	HENDERSON	2.15%	1.26%	0.02%	9.65%	3.81%							3.18%
0.23%	LUSHTON	0.12%	0.03%	0.00%	0.17%	0.13%			0.02%		0.02%		0.08%
2.65%	MCCOOL JUNCTION	0.59%	0.39%	0.05%	2.59%	1.32%							0.89%
0.49%	THAYER	0.02%	0.04%	0.01%	0.24%	0.09%			0.02%		0.04%		0.09%
1.75%	WACO	1.22%	1.19%	1.83%	2.00%	2.08%	6.26%						1.04%
55.36%	YORK	31.52%	25.95%	8.95%	59.95%	73.66%	21.54%				0.00%		27.06%

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

FL area **6**

Sources: 2005 Certificate of Taxes Levied CTL, 2000 US Census; Dec2005 City Pop. per NE Dept Revenue State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2006