

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 seventy-five percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2006). 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., 2006) 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 sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual 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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2007 Commission Summary

93 York

Residential Real Property - Current

Number of Sales	414	COD	5.32
Total Sales Price	\$ 34457414	PRD	100.73
Total Adj. Sales Price	\$ 34434214	COV	8.64
Total Assessed Value	\$ 33702306	STD	8.52
Avg. Adj. Sales Price	\$ 83174.43	Avg. Abs. Dev.	5.27
Avg. Assessed Value	\$ 81406.54	Min	62.83
Median	98.94	Max	149.04
Wgt. Mean	97.87	95% Median C.I.	98.48 to 99.26
Mean	98.59	95% Wgt. Mean C.I.	97.09 to 98.65
		95% Mean C.I.	97.77 to 99.41
% of Value of the Class of all Real Property Value in the County			31.72
% of Records Sold in the Study Period			8.12
% of Value Sold in the Study Period			9.15
Average Assessed Value of the Base			72,171

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	414	98.94	5.32	100.73
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

2007 Commission Summary

93 York

Commercial Real Property - Current

Number of Sales	60	COD	5.48
Total Sales Price	\$ 10409915	PRD	100.74
Total Adj. Sales Price	\$ 10099828	COV	9.87
Total Assessed Value	\$ 9841455	STD	9.69
Avg. Adj. Sales Price	\$ 168330.47	Avg. Abs. Dev.	5.42
Avg. Assessed Value	\$ 164024.25	Min	58.68
Median	98.79	Max	133.95
Wgt. Mean	97.44	95% Median C.I.	98.09 to 100.15
Mean	98.16	95% Wgt. Mean C.I.	95.37 to 99.51
		95% Mean C.I.	95.71 to 100.61
% of Value of the Class of all Real Property Value in the County			14.43
% of Records Sold in the Study Period			6.43
% of Value Sold in the Study Period			5.88
Average Assessed Value of the Base			179,436

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	60	98.79	5.48	100.74
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

2007 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

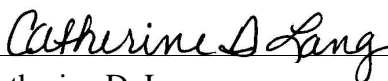
It is my opinion that the level of value of the class of residential real property in York County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in York County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in York County is 99% 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.

Dated this 9th day of April, 2007.




Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for York County**

Residential Real Property

I. Correlation

RESIDENTIAL: A review of the 2007 Residential statistics indicates that an accurate measurement of the residential property in York County has been achieved. The percentage of qualified residential sales stayed relatively the same as last year. The measures of central tendency as well as the qualitative measures are all within the acceptable range indicating that York County has achieved a general level of good assessment uniformity for the residential property class as a whole.

The York County Assessor does a good job with their sales review as well as their physical inspections of property in the county. The assessor and staff leave the office to review property and determine land usage in a cyclical manner. The Assessor and her staff have increased their technical knowledge in order to take advantage of the tools available from their computer vendor. The York County Assessor has done a good job with cross-training her staff as the deputy and assessment clerks are all knowledgeable in all facets of the assessment cycle with the exception of actual appraisal of property. Appraisals are all completed by the Assessor. The Assessor has a good working relationship with her County Board. She also strives to keep the public educated about the valuation process. There is no information available that would suggest that the qualified median is not the best indication of the level of value in the residential property class.

**2007 Correlation Section
for York County**

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
2007	662	414	62.54
2006	599	371	61.94
2005	551	390	70.78
2004	493	354	71.81
2003	489	388	79.35
2002	529	399	75.43
2001	564	413	73.23

RESIDENTIAL: The percentage of qualified residential sales indicates little change when compared to the previous year. Table II illustrates York County determined 62.54% of the total residential sales to be qualified for use in setting values. This is a slight increase from 2006. The sales verification process in this county has been in place for a number of years and it appears that York County has not excessively trimmed the sales file.

**2007 Correlation Section
for York County**

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.

Gloudemans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section
for York County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	98.70	4.31	102.96	98.94
2006	98.73	2.05	100.75	99.38
2005	98.11	2.6	100.66	99.30
2004	98.17	3.99	102.09	98.90
2003	99	2.33	101.31	99
2002	98	1.96	99.92	99
2001	96	3.41	99.27	98

RESIDENTIAL: Table III indicates a difference between the trended preliminary ratio and the R & O ratio of just over 4 percentage points. This difference can be attributed to the changes in value to the rural residential properties which make up, according to the history charts, around 20% of the residential base value. Only approximately six and a half percent of the sales file can be attributed to the assessed values of the sales located in the rural sector. The 2007 assessment actions detail the revaluation of rural residential property. This would cause a disproportionate movement between the sales file and the residential base of property.

**2007 Correlation Section
for York County**

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 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 Changes

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.

**2007 Correlation Section
for York County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.05	2007	4.31
1.66	2006	2.05
2.8	2005	2.6
2.94	2004	3.99
1.04	2003	2.33
2.58	2002	1.96
4.26	2001	3.41

RESIDENTIAL: As explained in Table III there was disproportionate movement between the assessed values in the sales file and the residential assessment base values. Table IV illustrates the same unequal movement between the sales file and the base.

2007 Correlation Section for York County

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 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.

**2007 Correlation Section
for York County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.94	97.87	98.59

RESIDENTIAL: The measures of central tendency shown in table V reflect that the median, weighted mean and mean for the qualified residential sales file are all within the acceptable level of value. This is another indication that the median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section
for York County**

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 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	5.32	100.73
Difference	0	0

RESIDENTIAL: The coefficient of dispersion and price-related differential are both within the range. These qualitative measures strongly support each other to indicate that York County has achieved a general level of good assessment uniformity for the residential property class as a whole.

**2007 Correlation Section
for York County**

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	415	414	-1
Median	98.70	98.94	0.24
Wgt. Mean	96.35	97.87	1.52
Mean	97.36	98.59	1.23
COD	6.34	5.32	-1.02
PRD	101.05	100.73	-0.32
Min Sales Ratio	57.28	62.83	5.55
Max Sales Ratio	138.46	149.04	10.58

RESIDENTIAL: A review of Table VII indicates one sale was removed from the qualified residential roster. This sale was a substantially changed sale and the value could not be recreated. After reviewing the Preliminary Statistical Report, the reported assessment actions and the 2007 R & O Statistical Report for residential real property, the statistical measurements appear to be a realistic reflection of the assessment action taken in York County.

**2007 Correlation Section
for York County**

Commerical Real Property

I. Correlation

COMMERCIAL: A review of the 2007 Commercial statistics indicates that an accurate measurement of the commercial property in York County has been achieved. The percentage of qualified commercial sales stayed relatively the same as last year. The measures of central tendency as well as the qualitative measures are all within the acceptable range indicating that York County has achieved a general level of good assessment uniformity for the commercial property class as a whole.

The York County Assessor does a good job with their sales review as well as their physical inspections of property in the county. The assessor and staff leave the office to review property and determine land usage in a cyclical manner. The Assessor and her staff have increased their technical knowledge in order to take advantage of the tools available from their computer vendor. The York County Assessor has done a good job with cross-training her staff as the deputy and assessment clerks are all knowledgeable in all facets of the assessment cycle with the exception of actual appraisal of property. Appraisals are all completed by the Assessor. The Assessor has a good working relationship with her County Board. She also strives to keep the public educated about the valuation process. There is no information available that would suggest that the qualified median is not the best indication of the level of value in the residential property class.

**2007 Correlation Section
for York County**

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
2007	131	60	45.8
2006	120	55	45.83
2005	110	62	56.36
2004	95	56	58.95
2003	94	51	54.26
2002	105	60	57.14
2001	130	82	63.08

COMMERCIAL: The percentage of qualified commercial sales indicates little change when compared to the previous year. Table II illustrates York County determined 45.8% of the total commercial sales to be qualified for use in setting values. This is a consistent with the 2006 percentage of sales used. The sales verification process in this county has been in place for a number of years and it appears that York County has not excessively trimmed the sales file.

**2007 Correlation Section
for York County**

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.

Gloudemans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section
for York County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	98.78	-0.99	97.8	98.79
2006	97.61	-3.39	94.3	97.92
2005	97.83	4.03	101.78	98.12
2004	98.60	0.02	98.62	98.63
2003	99	1.9	100.88	100
2002	96	19.89	115.09	100
2001	97	0.62	97.6	97

COMMERCIAL: The minor difference between the trended preliminary ratio and the R & O median is only approximately 1% and not a cause for concern. These statistics are also supported by the reported assessment actions and offer their own confirmation that the R & O median is indicative of the level of value for commercial property in York County.

**2007 Correlation Section
for York County**

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 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 Changes

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.

**2007 Correlation Section
for York County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
0.04	2007	-0.99
4.88	2006	-3.39
0.84	2005	4.03
0.44	2004	0.02
3.88	2003	1.9
35.53	2002	19.89
13.8	2001	0.62

COMMERCIAL: As with table III the percentage change in the assessed valuation of the commercial sales file and the percentage change in the commercial property base in York County are very similar and offer support of each other as well as the median in determining the level of value in York County.

2007 Correlation Section for York County

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 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.

**2007 Correlation Section
for York County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.79	97.44	98.16

COMMERCIAL: The measures of central tendency shown in table V reflect that the median, weighted mean and mean for the qualified commercial sales file are all within the acceptable level of value. This is another indication that the median is a reliable measure of the level of assessment in this class of property.

**2007 Correlation Section
for York County**

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 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	5.48	100.74
Difference	0	0

COMMERCIAL: The coefficient of dispersion and price-related differential are both within the range. These qualitative measures strongly support each other to indicate that York County has achieved a general level of good assessment uniformity for the commercial property class as a whole.

**2007 Correlation Section
for York County**

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	62	60	-2
Median	98.78	98.79	0.01
Wgt. Mean	99.09	97.44	-1.65
Mean	98.65	98.16	-0.49
COD	4.86	5.48	0.62
PRD	99.56	100.74	1.18
Min Sales Ratio	75.65	58.68	-16.97
Max Sales Ratio	133.95	133.95	0

COMMERCIAL: A review of Table VII indicates two sales were removed from the qualified commercial roster. One sale was removed following sales verification identifying it as a partial interest sale and one sale was removed as a substantially changed property. After reviewing the Preliminary Statistical Report, the reported assessment actions and the 2007 R & O Statistical Report for commercial real property, the statistical measurements appear to be a realistic reflection of the assessment action taken in York County.

**2007 County Abstract of Assessment for Real Property, Form 45 Compared with the
2006 Certificate of Taxes Levied (CTL)**

93 York

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	345,031,498	367,267,885	22,236,387	6.44	7,418,377	4.29
2. Recreational	772,384	874,307	101,923	13.2	0	13.2
3. Ag-Homesite Land, Ag-Res Dwellings	43,175,460	44,215,455	1,039,995	2.41	*-----	2.41
4. Total Residential (sum lines 1-3)	388,979,342	412,357,647	23,378,305	6.01	7,418,377	4.1
5. Commercial	131,438,783	135,653,571	4,214,788	3.21	5,841,642	-1.24
6. Industrial	31,749,979	31,759,780	9,801	0.03	0	0.03
7. Ag-Farmsite Land, Outbuildings	24,486,913	26,520,472	2,033,559	8.3	594,376	5.88
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	187,675,675	193,933,823	6,258,148	3.33	5,841,642	0.22
10. Total Non-Agland Real Property	576,655,017	606,291,470	29,636,453	5.14	13,854,395	2.74
11. Irrigated	494,222,611	518,646,503	24,423,892	4.94		
12. Dryland	77,871,848	71,226,585	-6,645,263	-8.53		
13. Grassland	8,016,960	8,902,313	885,353	11.04		
14. Wasteland	792,680	864,525	71,845	9.06		
15. Other Agland	54,720	90,738	36,018	65.82		
16. Total Agricultural Land	580,958,819	599,730,664	18,771,845	3.23		
17. Total Value of All Real Property (Locally Assessed)	1,157,613,836	1,206,022,134	48,408,298	4.18	13,854,395	2.98

*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 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	414	MEDIAN:	99	COV:	8.64	95% Median C.I.:	98.48 to 99.26
TOTAL Sales Price:	34,457,414	WGT. MEAN:	98	STD:	8.52	95% Wgt. Mean C.I.:	97.09 to 98.65
TOTAL Adj.Sales Price:	34,434,214	MEAN:	99	AVG.ABS.DEV:	5.27	95% Mean C.I.:	97.77 to 99.41
TOTAL Assessed Value:	33,702,306						
AVG. Adj. Sales Price:	83,174	COD:	5.32	MAX Sales Ratio:	149.04		
AVG. Assessed Value:	81,406	PRD:	100.73	MIN Sales Ratio:	62.83		

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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>											
07/01/04 TO 09/30/04	46	100.32	100.74	100.27	6.24	100.46	71.52	149.04	98.64 to 102.10	91,386	91,633
10/01/04 TO 12/31/04	57	99.82	100.63	99.99	4.54	100.64	70.00	138.46	98.78 to 100.35	80,055	80,049
01/01/05 TO 03/31/05	29	98.73	98.80	97.91	5.47	100.91	81.20	114.33	96.23 to 100.92	70,933	69,451
04/01/05 TO 06/30/05	51	99.09	98.73	98.10	4.54	100.64	73.99	125.25	97.71 to 100.02	93,390	91,617
07/01/05 TO 09/30/05	74	97.50	97.16	96.85	5.73	100.32	69.75	124.23	95.89 to 99.22	89,214	86,402
10/01/05 TO 12/31/05	54	99.02	99.65	98.77	4.17	100.89	90.00	122.81	97.47 to 99.63	74,705	73,787
01/01/06 TO 03/31/06	41	98.01	97.42	94.48	7.52	103.12	65.15	128.49	95.36 to 99.91	84,673	79,996
04/01/06 TO 06/30/06	62	97.99	96.46	96.62	4.55	99.84	62.83	106.81	96.56 to 99.24	76,447	73,864
<u>Study Years</u>											
07/01/04 TO 06/30/05	183	99.56	99.84	99.21	5.17	100.63	70.00	149.04	98.91 to 100.02	85,174	84,505
07/01/05 TO 06/30/06	231	98.32	97.60	96.77	5.39	100.86	62.83	128.49	97.26 to 98.99	81,589	78,951
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	208	98.82	98.42	97.76	5.01	100.67	69.75	125.25	97.88 to 99.20	83,922	82,042
<u>ALL</u>											
	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	10	98.63	99.44	98.61	8.45	100.84	83.22	117.49	90.00 to 116.22	39,818	39,265
BRADSHAW	11	99.66	100.67	99.18	11.55	101.50	69.75	125.25	86.33 to 124.23	33,281	33,008
GRESHAM	15	99.21	100.25	97.90	6.88	102.40	80.07	117.60	95.20 to 105.49	33,460	32,758
HENDERSON	32	98.04	98.51	96.00	5.47	102.61	73.08	120.40	96.18 to 99.28	79,914	76,715
MCCOOL JUNCTION	19	93.92	92.47	93.66	9.12	98.73	62.83	108.80	84.96 to 101.69	60,223	56,403
RURAL BENEDICT	3	98.67	89.89	88.53	9.44	101.53	71.52	99.47	N/A	124,166	109,925
RURAL HENDERSON	2	102.54	102.54	102.67	5.18	99.87	97.23	107.85	N/A	89,750	92,149
RURAL MCCOOL JCT	6	97.99	97.47	97.67	1.59	99.80	93.99	99.43	93.99 to 99.43	102,250	99,864
RURAL WACO	4	93.23	92.87	91.50	4.23	101.50	86.08	98.93	N/A	100,750	92,181
RURAL YORK	6	97.99	97.36	97.76	2.61	99.59	92.50	100.29	92.50 to 100.29	122,916	120,159
SPRING LAKE EST	2	100.84	100.84	100.68	9.62	100.16	91.14	110.54	N/A	153,500	154,542
THAYER	1	83.80	83.80	83.80			83.80	83.80	N/A	6,000	5,028
WACO	8	93.93	94.41	95.42	6.40	98.93	73.99	109.19	73.99 to 109.19	79,585	75,942
YORK	290	99.22	99.20	98.55	4.54	100.66	65.15	149.04	98.70 to 99.55	87,716	86,445
YORK SUB	5	99.23	95.74	95.07	4.03	100.70	86.96	99.91	N/A	154,600	146,981
<u>ALL</u>											
	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	414	MEDIAN:	99	COV:	8.64	95% Median C.I.:	98.48 to 99.26
TOTAL Sales Price:	34,457,414	WGT. MEAN:	98	STD:	8.52	95% Wgt. Mean C.I.:	97.09 to 98.65
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TOTAL Assessed Value:	33,702,306						
AVG. Adj. Sales Price:	83,174	COD:	5.32	MAX Sales Ratio:	149.04		
AVG. Assessed Value:	81,406	PRD:	100.73	MIN Sales Ratio:	62.83		

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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	386	98.99	98.76	98.09	5.37	100.68	62.83	149.04	98.58 to 99.31	80,435	78,899
2	12	98.97	98.59	97.80	4.39	100.82	86.96	110.54	92.77 to 100.29	127,416	124,608
3	16	96.53	94.53	94.33	4.39	100.21	71.52	100.08	92.50 to 99.39	116,062	109,476
<u>ALL</u>	<u>414</u>	<u>98.94</u>	<u>98.59</u>	<u>97.87</u>	<u>5.32</u>	<u>100.73</u>	<u>62.83</u>	<u>149.04</u>	<u>98.48 to 99.26</u>	<u>83,174</u>	<u>81,406</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	392	99.07	98.89	97.96	5.05	100.95	65.15	149.04	98.67 to 99.31	84,776	83,045
2	15	91.20	90.79	90.20	11.12	100.66	62.83	117.60	86.33 to 97.27	20,345	18,351
3	7	98.70	98.54	97.39	4.29	101.18	87.55	105.54	87.55 to 105.54	128,085	124,748
<u>ALL</u>	<u>414</u>	<u>98.94</u>	<u>98.59</u>	<u>97.87</u>	<u>5.32</u>	<u>100.73</u>	<u>62.83</u>	<u>149.04</u>	<u>98.48 to 99.26</u>	<u>83,174</u>	<u>81,406</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	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406
06											
07											
<u>ALL</u>	<u>414</u>	<u>98.94</u>	<u>98.59</u>	<u>97.87</u>	<u>5.32</u>	<u>100.73</u>	<u>62.83</u>	<u>149.04</u>	<u>98.48 to 99.26</u>	<u>83,174</u>	<u>81,406</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	98.67	97.23	93.74	8.68	103.73	71.52	117.49	90.00 to 102.76	59,283	55,571
72-0075											
80-0567	28	98.53	96.94	95.16	7.28	101.87	73.99	117.60	93.55 to 99.31	55,270	52,595
93-0012	303	99.23	99.17	98.53	4.47	100.65	65.15	149.04	98.73 to 99.51	89,652	88,336
93-0083	26	95.27	93.57	94.74	7.48	98.77	62.83	108.80	92.44 to 99.43	73,605	69,731
93-0096	44	98.04	99.02	96.41	7.40	102.71	69.75	125.25	96.18 to 99.72	69,031	66,552
NonValid School											
<u>ALL</u>	<u>414</u>	<u>98.94</u>	<u>98.59</u>	<u>97.87</u>	<u>5.32</u>	<u>100.73</u>	<u>62.83</u>	<u>149.04</u>	<u>98.48 to 99.26</u>	<u>83,174</u>	<u>81,406</u>

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

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AVG. Assessed Value:	81,406	PRD:	100.73	MIN Sales Ratio:	62.83		

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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	20	89.91	89.34	88.32	10.41	101.16	62.83	117.60	86.33 to 94.90	23,164	20,457
Prior TO 1860	2	97.78	97.78	98.07	3.34	99.70	94.51	101.04	N/A	55,000	53,939
1860 TO 1899	12	98.71	100.24	99.83	5.80	100.41	90.90	116.22	94.96 to 105.49	38,387	38,322
1900 TO 1919	85	98.98	98.46	97.49	5.47	100.99	81.20	125.25	97.45 to 99.88	55,156	53,772
1920 TO 1939	66	100.04	101.32	98.77	6.43	102.58	65.15	138.46	97.88 to 101.05	58,268	57,550
1940 TO 1949	14	100.81	100.25	100.29	2.45	99.96	95.34	106.26	96.94 to 102.69	61,767	61,947
1950 TO 1959	30	99.24	101.15	100.72	5.20	100.42	83.22	149.04	96.89 to 100.35	82,683	83,279
1960 TO 1969	48	98.78	97.77	96.71	4.15	101.10	71.52	119.09	96.94 to 99.38	103,317	99,921
1970 TO 1979	67	98.80	97.37	97.23	3.69	100.14	80.07	109.35	97.63 to 99.39	110,301	107,248
1980 TO 1989	32	99.16	98.63	98.38	4.28	100.25	84.17	115.15	96.75 to 100.14	113,973	112,128
1990 TO 1994	8	98.69	99.68	95.48	8.78	104.39	73.08	124.23	73.08 to 124.23	172,687	164,886
1995 TO 1999	16	98.96	99.04	99.88	4.84	99.16	88.45	112.51	93.92 to 102.59	116,325	116,185
2000 TO Present	14	99.30	98.71	98.29	2.25	100.43	87.55	103.65	96.94 to 101.69	162,980	160,192
ALL	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406

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	8	89.90	92.99	90.36	15.60	102.91	69.75	125.25	69.75 to 125.25	2,200	1,988
5000 TO 9999	6	99.31	99.87	100.92	17.46	98.96	73.99	128.49	73.99 to 128.49	7,696	7,767
Total \$											
1 TO 9999	14	89.91	95.94	98.01	17.17	97.89	69.75	128.49	73.99 to 117.60	4,555	4,464
10000 TO 29999	56	99.71	101.77	100.53	8.38	101.24	62.83	138.46	98.19 to 103.15	20,317	20,424
30000 TO 59999	74	98.80	98.80	98.57	5.26	100.23	81.68	120.40	96.94 to 100.48	45,586	44,932
60000 TO 99999	145	98.96	98.56	98.44	4.01	100.13	65.15	149.04	98.43 to 99.35	78,773	77,541
100000 TO 149999	85	98.85	97.53	97.53	3.93	100.00	71.52	115.15	97.74 to 99.51	122,802	119,770
150000 TO 249999	37	98.09	97.01	96.80	4.64	100.22	73.08	112.51	96.97 to 99.51	190,025	183,938
250000 TO 499999	3	97.70	97.42	97.24	1.86	100.19	94.56	100.00	N/A	322,666	313,751
ALL	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	414	MEDIAN:	99	COV:	8.64	95% Median C.I.:	98.48 to 99.26
TOTAL Sales Price:	34,457,414	WGT. MEAN:	98	STD:	8.52	95% Wgt. Mean C.I.:	97.09 to 98.65
TOTAL Adj.Sales Price:	34,434,214	MEAN:	99	AVG.ABS.DEV:	5.27	95% Mean C.I.:	97.77 to 99.41
TOTAL Assessed Value:	33,702,306						
AVG. Adj. Sales Price:	83,174	COD:	5.32	MAX Sales Ratio:	149.04		
AVG. Assessed Value:	81,406	PRD:	100.73	MIN Sales Ratio:	62.83		

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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	89.90	92.99	90.36	15.60	102.91	69.75	125.25	69.75 to 125.25	2,200	1,988
5000 TO 9999	5	89.82	89.67	88.38	9.57	101.46	73.99	108.80	N/A	7,536	6,660
Total \$											
1 TO 9999	13	89.82	91.72	89.01	13.29	103.03	69.75	125.25	73.99 to 108.80	4,252	3,785
10000 TO 29999	57	99.66	101.82	99.80	8.23	102.02	62.83	138.46	98.19 to 103.15	20,215	20,175
30000 TO 59999	79	97.71	98.18	97.33	5.99	100.88	65.15	124.23	96.57 to 100.12	46,793	45,542
60000 TO 99999	143	99.05	98.45	98.06	3.62	100.40	78.99	119.09	98.44 to 99.43	80,012	78,459
100000 TO 149999	83	98.85	98.31	97.86	4.24	100.45	71.52	149.04	98.24 to 99.51	123,767	121,124
150000 TO 249999	36	99.09	98.16	97.71	4.78	100.46	73.08	115.15	97.17 to 100.08	190,206	185,859
250000 TO 499999	3	97.70	97.42	97.24	1.86	100.19	94.56	100.00	N/A	322,666	313,751
ALL	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	90.00	89.69	89.10	10.26	100.66	62.83	117.60	86.33 to 95.20	24,346	21,692
20	104	100.27	101.48	99.46	6.46	102.03	80.07	138.46	99.30 to 101.16	38,725	38,516
25	15	99.83	99.09	99.01	3.15	100.08	89.74	106.52	95.32 to 100.76	59,265	58,681
30	217	98.73	98.21	97.89	4.29	100.32	65.15	149.04	98.02 to 99.20	89,776	87,886
35	24	98.97	98.10	97.59	3.42	100.52	87.12	106.65	95.33 to 100.92	136,773	133,476
40	27	99.29	97.67	97.24	6.25	100.44	71.52	115.15	96.94 to 100.90	182,314	177,289
45	4	98.05	98.41	98.49	0.99	99.91	96.86	100.66	N/A	191,070	188,189
50	2	98.61	98.61	98.34	0.92	100.27	97.70	99.51	N/A	277,800	273,189
ALL	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	414	MEDIAN:	99	COV:	8.64	95% Median C.I.:	98.48 to 99.26
TOTAL Sales Price:	34,457,414	WGT. MEAN:	98	STD:	8.52	95% Wgt. Mean C.I.:	97.09 to 98.65
TOTAL Adj.Sales Price:	34,434,214	MEAN:	99	AVG.ABS.DEV:	5.27	95% Mean C.I.:	97.77 to 99.41
TOTAL Assessed Value:	33,702,306						
AVG. Adj. Sales Price:	83,174	COD:	5.32	MAX Sales Ratio:	149.04		
AVG. Assessed Value:	81,406	PRD:	100.73	MIN Sales Ratio:	62.83		

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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)	21	90.00	89.69	89.10	10.26	100.66	62.83	117.60	86.33 to 95.20	24,346	21,692	
100	11	96.58	97.12	95.77	7.46	101.41	80.07	124.23	88.45 to 103.15	62,945	60,285	
101	232	99.11	99.44	98.17	4.97	101.30	65.15	149.04	98.58 to 99.39	82,992	81,473	
102	34	99.43	98.68	98.38	3.62	100.30	78.99	113.19	98.66 to 100.90	121,782	119,812	
103	13	97.63	95.67	94.78	5.50	100.94	85.77	106.65	87.39 to 99.63	139,830	132,532	
104	78	99.65	99.48	98.88	4.91	100.61	81.68	128.49	97.57 to 100.26	67,287	66,536	
111	7	93.69	93.66	93.91	9.13	99.73	81.07	106.85	81.07 to 106.85	99,471	93,413	
301	6	96.41	96.61	95.07	3.81	101.61	87.55	105.30	87.55 to 105.30	99,333	94,438	
302	1	100.05	100.05	100.05			100.05	100.05	N/A	135,000	135,062	
304	11	99.51	99.97	99.83	1.76	100.14	96.56	105.54	97.74 to 102.59	122,009	121,803	
<u>ALL</u>												
	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	21	90.00	89.69	89.10	10.26	100.66	62.83	117.60	86.33 to 95.20	24,346	21,692	
20	34	100.88	104.68	101.66	8.79	102.97	81.68	138.46	98.84 to 109.19	19,294	19,614	
25	12	100.44	100.01	97.78	7.22	102.28	83.62	122.81	89.74 to 105.80	31,387	30,691	
30	287	98.91	98.44	97.85	4.54	100.60	65.15	149.04	98.44 to 99.30	80,783	79,048	
35	22	99.12	98.55	98.22	3.04	100.34	87.12	106.65	96.08 to 100.92	123,161	120,963	
40	32	99.29	98.93	98.22	4.86	100.72	73.08	115.15	96.97 to 100.90	171,406	168,348	
45	4	98.05	97.83	97.35	1.58	100.50	94.56	100.66	N/A	238,820	232,487	
50	2	98.61	98.61	98.34	0.92	100.27	97.70	99.51	N/A	277,800	273,189	
<u>ALL</u>												
	414	98.94	98.59	97.87	5.32	100.73	62.83	149.04	98.48 to 99.26	83,174	81,406	

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	60	MEDIAN:	99	COV:	9.87	95% Median C.I.:	98.09 to 100.15
TOTAL Sales Price:	10,409,915	WGT. MEAN:	97	STD:	9.69	95% Wgt. Mean C.I.:	95.37 to 99.51
TOTAL Adj.Sales Price:	10,099,828	MEAN:	98	AVG.ABS.DEV:	5.42	95% Mean C.I.:	95.71 to 100.61
TOTAL Assessed Value:	9,841,455						
AVG. Adj. Sales Price:	168,330	COD:	5.48	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,024	PRD:	100.74	MIN Sales Ratio:	58.68		

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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>											
07/01/03 TO 09/30/03	4	98.87	100.16	105.95	10.89	94.53	80.63	122.27	N/A	96,750	102,509
10/01/03 TO 12/31/03	7	98.63	97.10	97.31	4.36	99.78	82.47	103.17	82.47 to 103.17	236,214	229,870
01/01/04 TO 03/31/04	6	99.68	102.24	103.29	4.08	98.98	96.95	109.89	96.95 to 109.89	87,419	90,295
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	4	96.83	88.45	84.15	12.56	105.11	58.68	101.46	N/A	140,603	118,316
10/01/04 TO 12/31/04	4	101.39	100.90	99.62	3.64	101.29	95.93	104.90	N/A	67,000	66,742
01/01/05 TO 03/31/05	5	98.75	97.53	98.88	2.09	98.64	93.90	100.63	N/A	93,800	92,746
04/01/05 TO 06/30/05	2	103.35	103.35	103.38	0.08	99.97	103.26	103.43	N/A	70,000	72,365
07/01/05 TO 09/30/05	4	92.02	89.88	92.17	7.04	97.52	75.65	99.84	N/A	151,625	139,755
10/01/05 TO 12/31/05	6	99.95	105.44	101.78	6.63	103.60	98.09	133.95	98.09 to 133.95	75,833	77,179
01/01/06 TO 03/31/06	1	103.60	103.60	103.60			103.60	103.60	N/A	212,000	219,631
04/01/06 TO 06/30/06	14	97.56	96.85	97.21	3.79	99.63	84.37	103.78	93.96 to 100.31	325,385	316,297
<u>Study Years</u>											
07/01/03 TO 06/30/04	20	98.78	99.32	99.69	5.32	99.62	80.63	122.27	97.34 to 100.57	141,575	141,143
07/01/04 TO 06/30/05	15	98.97	96.78	93.70	5.57	103.29	58.68	104.90	95.40 to 103.26	95,960	89,913
07/01/05 TO 06/30/06	25	98.69	98.07	97.27	5.55	100.82	75.65	133.95	95.92 to 100.22	233,156	226,795
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	17	98.82	97.85	95.22	5.67	102.76	58.68	109.89	95.93 to 104.29	95,378	90,821
01/01/05 TO 12/31/05	17	99.05	99.21	97.61	5.81	101.64	75.65	133.95	93.90 to 101.66	98,264	95,915
<u>ALL</u>											
	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	1	93.90	93.90	93.90			93.90	93.90	N/A	12,000	11,268
GRESHAM	1	84.37	84.37	84.37			84.37	84.37	N/A	55,000	46,402
HENDERSON	8	102.54	101.10	101.35	2.16	99.76	95.40	103.78	95.40 to 103.78	47,312	47,949
MCCOOL JUNCTION	2	101.63	101.63	100.62	2.62	101.00	98.97	104.29	N/A	101,500	102,134
RURAL HENDERSON	1	98.19	98.19	98.19			98.19	98.19	N/A	395,000	387,834
THAYER	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
YORK	46	98.72	97.91	97.26	6.00	100.67	58.68	133.95	96.93 to 100.15	196,072	190,697
<u>ALL</u>											
	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	60	MEDIAN:	99	COV:	9.87	95% Median C.I.:	98.09 to 100.15
TOTAL Sales Price:	10,409,915	WGT. MEAN:	97	STD:	9.69	95% Wgt. Mean C.I.:	95.37 to 99.51
TOTAL Adj.Sales Price:	10,099,828	MEAN:	98	AVG.ABS.DEV:	5.42	95% Mean C.I.:	95.71 to 100.61
TOTAL Assessed Value:	9,841,455						
AVG. Adj. Sales Price:	168,330	COD:	5.48	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,024	PRD:	100.74	MIN Sales Ratio:	58.68		

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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	54	98.86	98.85	98.20	5.15	100.66	75.65	133.95	98.09 to 100.15	168,841	165,802
2	4	96.35	88.01	77.89	12.16	112.99	58.68	100.63	N/A	101,853	79,329
3	2	99.93	99.93	99.27	1.74	100.66	98.19	101.66	N/A	287,500	285,409
ALL	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

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	53	98.75	98.13	97.40	4.49	100.74	58.68	122.27	98.09 to 100.15	183,534	178,767
2	6	97.06	98.21	97.24	15.27	100.99	75.65	133.95	75.65 to 133.95	32,750	31,846
3	1	99.84	99.84	99.84			99.84	99.84	N/A	176,000	175,712
ALL	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

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	1	93.90	93.90	93.90			93.90	93.90	N/A	12,000	11,268
72-0075											
80-0567	2	90.86	90.86	89.58	7.14	101.42	84.37	97.34	N/A	46,000	41,209
93-0012	46	98.72	97.91	97.26	6.00	100.67	58.68	133.95	96.93 to 100.15	196,072	190,697
93-0083	2	101.63	101.63	100.62	2.62	101.00	98.97	104.29	N/A	101,500	102,134
93-0096	9	102.27	100.78	99.73	2.37	101.05	95.40	103.78	98.19 to 103.43	85,944	85,714
NonValid School											
ALL	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	60	MEDIAN:	99	COV:	9.87	95% Median C.I.:	98.09 to 100.15
TOTAL Sales Price:	10,409,915	WGT. MEAN:	97	STD:	9.69	95% Wgt. Mean C.I.:	95.37 to 99.51
TOTAL Adj.Sales Price:	10,099,828	MEAN:	98	AVG.ABS.DEV:	5.42	95% Mean C.I.:	95.71 to 100.61
TOTAL Assessed Value:	9,841,455						
AVG. Adj. Sales Price:	168,330	COD:	5.48	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,024	PRD:	100.74	MIN Sales Ratio:	58.68		

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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	9	95.93	96.06	95.65	11.97	100.43	75.65	133.95	80.63 to 104.90	37,433	35,806
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	5	98.69	100.87	101.26	2.55	99.61	98.09	108.52	N/A	51,543	52,193
1920 TO 1939	3	88.32	91.09	92.42	6.11	98.55	84.37	100.57	N/A	116,666	107,829
1940 TO 1949	3	99.31	100.01	99.55	2.29	100.46	96.95	103.78	N/A	66,333	66,037
1950 TO 1959	4	98.46	100.55	103.59	4.25	97.07	95.40	109.89	N/A	70,625	73,162
1960 TO 1969	9	99.77	95.16	92.14	7.35	103.27	58.68	103.43	93.90 to 103.26	130,823	120,546
1970 TO 1979	10	98.61	98.16	96.71	1.93	101.51	92.89	102.27	95.78 to 100.53	245,930	237,827
1980 TO 1989	8	98.45	97.46	97.28	2.88	100.18	91.15	101.66	91.15 to 101.66	223,625	217,552
1990 TO 1994	2	98.56	98.56	98.17	1.78	100.40	96.81	100.31	N/A	1,201,250	1,179,222
1995 TO 1999	6	103.20	105.31	107.43	4.60	98.02	99.05	122.27	99.05 to 122.27	90,916	97,673
2000 TO Present	1	98.63	98.63	98.63			98.63	98.63	N/A	300,000	295,884
ALL	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

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	8	97.25	100.16	101.26	10.56	98.91	80.63	133.95	80.63 to 133.95	18,625	18,860
30000 TO 59999	15	97.34	95.10	95.09	5.06	100.01	75.65	103.78	95.40 to 99.05	43,293	41,169
60000 TO 99999	9	99.58	100.21	100.03	3.27	100.18	93.53	108.52	95.78 to 104.29	71,501	71,522
100000 TO 149999	11	100.57	103.08	103.02	3.80	100.06	98.49	122.27	98.75 to 109.89	129,136	133,034
150000 TO 249999	10	99.81	94.77	94.37	7.01	100.42	58.68	103.60	88.32 to 103.17	192,841	181,991
250000 TO 499999	2	98.41	98.41	98.38	0.22	100.03	98.19	98.63	N/A	347,500	341,859
500000 +	5	95.92	96.32	96.71	1.78	99.60	92.89	100.31	N/A	922,800	892,464
ALL	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	60	MEDIAN:	99	COV:	9.87	95% Median C.I.:	98.09 to 100.15
TOTAL Sales Price:	10,409,915	WGT. MEAN:	97	STD:	9.69	95% Wgt. Mean C.I.:	95.37 to 99.51
TOTAL Adj.Sales Price:	10,099,828	MEAN:	98	AVG.ABS.DEV:	5.42	95% Mean C.I.:	95.71 to 100.61
TOTAL Assessed Value:	9,841,455						
AVG. Adj. Sales Price:	168,330	COD:	5.48	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,024	PRD:	100.74	MIN Sales Ratio:	58.68		

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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 \$ _____											
5000 TO 9999	1	80.63	80.63	80.63			80.63	80.63	N/A	12,000	9,675
_____ Total \$ _____											
1 TO 9999	1	80.63	80.63	80.63			80.63	80.63	N/A	12,000	9,675
10000 TO 29999	8	97.25	100.39	99.32	10.32	101.08	82.47	133.95	82.47 to 133.95	20,937	20,794
30000 TO 59999	14	97.72	96.01	95.72	4.31	100.30	75.65	103.78	95.40 to 99.84	44,207	42,313
60000 TO 99999	9	99.58	100.21	100.03	3.27	100.18	93.53	108.52	95.78 to 104.29	71,501	71,522
100000 TO 149999	12	99.73	96.55	94.37	6.15	102.31	58.68	109.89	98.49 to 101.46	138,826	131,011
150000 TO 249999	9	100.53	102.55	101.67	4.31	100.86	93.96	122.27	98.15 to 103.60	187,000	190,127
250000 TO 499999	3	98.19	96.57	96.08	1.95	100.51	92.89	98.63	N/A	398,333	382,723
500000 +	4	96.37	97.18	97.18	1.43	100.01	95.69	100.31	N/A	1,028,500	999,467
_____ ALL _____											
	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	96.93	96.50	97.11	10.07	99.37	75.65	133.95	80.63 to 104.90	70,172	68,142
10	8	101.43	99.78	97.80	4.87	102.02	88.32	108.52	88.32 to 108.52	65,339	63,902
15	1	93.90	93.90	93.90			93.90	93.90	N/A	12,000	11,268
20	38	98.79	97.72	97.02	3.73	100.72	58.68	109.89	98.09 to 99.84	223,900	217,226
25	1	122.27	122.27	122.27			122.27	122.27	N/A	130,000	158,957
30	1	100.53	100.53	100.53			100.53	100.53	N/A	155,000	155,828
_____ ALL _____											
	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	60	MEDIAN:	99	COV:	9.87	95% Median C.I.:	98.09 to 100.15
TOTAL Sales Price:	10,409,915	WGT. MEAN:	97	STD:	9.69	95% Wgt. Mean C.I.:	95.37 to 99.51
TOTAL Adj.Sales Price:	10,099,828	MEAN:	98	AVG.ABS.DEV:	5.42	95% Mean C.I.:	95.71 to 100.61
TOTAL Assessed Value:	9,841,455						
AVG. Adj. Sales Price:	168,330	COD:	5.48	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,024	PRD:	100.74	MIN Sales Ratio:	58.68		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	96.43	96.39	96.67	11.07	99.71	75.65	133.95	80.63 to 104.90	46,690	45,135
297	1	101.66	101.66	101.66			101.66	101.66	N/A	180,000	182,985
299	1	98.63	98.63	98.63			98.63	98.63	N/A	300,000	295,884
326	1	93.53	93.53	93.53			93.53	93.53	N/A	66,500	62,196
334	1	95.92	95.92	95.92			95.92	95.92	N/A	762,500	731,355
342	1	92.89	92.89	92.89			92.89	92.89	N/A	500,000	464,451
343	4	97.50	97.75	97.54	1.54	100.21	95.69	100.31	N/A	936,625	913,587
344	2	97.49	97.49	97.89	2.14	99.60	95.40	99.58	N/A	54,750	53,592
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	12	99.41	99.77	100.07	1.26	99.71	98.09	103.60	98.45 to 100.59	119,416	119,495
353	5	98.74	97.86	96.19	5.27	101.74	88.32	108.52	N/A	152,103	146,304
384	1	95.78	95.78	95.78			95.78	95.78	N/A	82,500	79,015
386	2	96.97	96.97	99.47	6.01	97.49	91.15	102.80	N/A	42,000	41,777
406	6	98.66	98.63	98.88	2.21	99.75	93.90	103.78	93.90 to 103.78	52,250	51,665
407	2	103.86	103.86	103.76	0.41	100.09	103.43	104.29	N/A	81,500	84,566
419	1	109.89	109.89	109.89			109.89	109.89	N/A	136,000	149,448
421	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
442	1	84.37	84.37	84.37			84.37	84.37	N/A	55,000	46,402
444	1	103.26	103.26	103.26			103.26	103.26	N/A	40,000	41,302
470	2	101.45	101.45	100.85	0.81	100.59	100.63	102.27	N/A	72,500	73,119
476	1	99.05	99.05	99.05			99.05	99.05	N/A	38,000	37,639
498	1	58.68	58.68	58.68			58.68	58.68	N/A	215,413	126,411
528	1	122.27	122.27	122.27			122.27	122.27	N/A	130,000	158,957
____ALL____	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	8	98.86	99.18	99.42	0.70	99.76	98.09	100.53	98.09 to 100.53	112,312	111,662
03	51	98.82	98.05	97.37	6.28	100.70	58.68	133.95	96.95 to 100.31	165,467	161,113
04	1	95.92	95.92	95.92			95.92	95.92	N/A	762,500	731,355
____ALL____	60	98.79	98.16	97.44	5.48	100.74	58.68	133.95	98.09 to 100.15	168,330	164,024

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	415	MEDIAN:	99	COV:	9.83	95% Median C.I.:	97.88 to 99.12
TOTAL Sales Price:	34,604,414	WGT. MEAN:	96	STD:	9.57	95% Wgt. Mean C.I.:	95.40 to 97.30
TOTAL Adj.Sales Price:	34,581,214	MEAN:	97	AVG.ABS.DEV:	6.26	95% Mean C.I.:	96.44 to 98.28
TOTAL Assessed Value:	33,319,363						
AVG. Adj. Sales Price:	83,328	COD:	6.34	MAX Sales Ratio:	138.46		
AVG. Assessed Value:	80,287	PRD:	101.05	MIN Sales Ratio:	57.28		

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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>											
07/01/04 TO 09/30/04	46	99.73	97.08	96.47	5.81	100.63	69.73	113.95	96.89 to 100.48	91,386	88,161
10/01/04 TO 12/31/04	57	99.30	99.46	98.59	5.19	100.89	70.00	138.46	98.13 to 100.06	80,055	78,923
01/01/05 TO 03/31/05	29	98.58	98.73	97.76	5.79	100.98	81.20	117.83	95.94 to 102.44	70,933	69,347
04/01/05 TO 06/30/05	51	98.61	97.07	95.86	6.52	101.27	62.37	125.25	96.86 to 99.99	93,390	89,521
07/01/05 TO 09/30/05	74	96.90	95.52	95.25	7.66	100.28	57.28	124.23	94.72 to 99.19	89,214	84,974
10/01/05 TO 12/31/05	54	98.89	98.45	97.45	4.96	101.02	67.24	122.81	96.90 to 99.20	74,705	72,801
01/01/06 TO 03/31/06	42	97.49	97.68	94.85	8.41	102.98	65.15	128.49	95.36 to 100.06	86,157	81,720
04/01/06 TO 06/30/06	62	97.71	96.29	95.72	5.81	100.59	62.83	116.81	96.14 to 99.45	76,447	73,178
<u>Study Years</u>											
07/01/04 TO 06/30/05	183	99.19	98.08	97.07	5.84	101.04	62.37	138.46	98.58 to 99.76	85,174	82,681
07/01/05 TO 06/30/06	232	97.71	96.80	95.76	6.71	101.08	57.28	128.49	96.76 to 98.85	81,871	78,399
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	208	98.32	97.11	96.22	6.45	100.92	57.28	125.25	96.94 to 98.98	83,922	80,750
<u>ALL</u>											
	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	10	95.26	96.02	95.02	7.10	101.06	83.22	116.22	87.42 to 103.54	39,818	37,834
BRADSHAW	11	99.66	101.97	100.40	12.86	101.56	69.75	125.25	86.33 to 124.23	33,281	33,415
GRESHAM	15	99.21	99.66	96.91	7.48	102.83	80.07	117.60	95.20 to 105.49	33,460	32,426
HENDERSON	32	98.04	98.65	95.79	5.98	102.99	73.08	120.40	96.18 to 99.72	79,914	76,550
MCCOOL JUNCTION	19	93.66	91.64	92.28	9.05	99.31	62.83	108.80	84.96 to 101.69	60,223	55,576
RURAL BENEDICT	3	98.32	89.17	87.74	10.08	101.64	69.73	99.47	N/A	124,166	108,938
RURAL HENDERSON	2	103.63	103.63	103.97	13.40	99.67	89.74	117.51	N/A	89,750	93,313
RURAL MCCOOL JCT	6	96.87	95.15	95.71	3.19	99.41	87.71	98.75	87.71 to 98.75	102,250	97,867
RURAL WACO	4	90.38	89.10	87.06	8.54	102.34	76.70	98.93	N/A	100,750	87,711
RURAL YORK	6	95.95	88.92	91.20	8.49	97.50	71.21	97.65	71.21 to 97.65	122,916	112,101
SPRING LAKE EST	2	98.10	98.10	97.99	7.10	100.12	91.14	105.07	N/A	153,500	150,413
THAYER	1	83.80	83.80	83.80			83.80	83.80	N/A	6,000	5,028
WACO	8	96.35	91.11	89.27	11.00	102.06	62.37	109.19	62.37 to 109.19	79,585	71,044
YORK	291	98.98	97.94	97.09	5.45	100.88	57.28	138.46	98.32 to 99.38	87,920	85,360
YORK SUB	5	99.24	97.03	96.16	2.73	100.91	86.96	99.91	N/A	154,600	148,665
<u>ALL</u>											
	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Sales Price:	34,604,414	WGT. MEAN:	96	STD:	9.57	95% Wgt. Mean C.I.:	95.40 to 97.30
TOTAL Adj.Sales Price:	34,581,214	MEAN:	97	AVG.ABS.DEV:	6.26	95% Mean C.I.:	96.44 to 98.28
TOTAL Assessed Value:	33,319,363						
AVG. Adj. Sales Price:	83,328	COD:	6.34	MAX Sales Ratio:	138.46		
AVG. Assessed Value:	80,287	PRD:	101.05	MIN Sales Ratio:	57.28		

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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	387	98.80	97.64	96.65	6.25	101.03	57.28	138.46	98.01 to 99.22	80,607	77,909
2	12	98.97	96.40	96.67	7.13	99.73	71.21	117.51	89.74 to 99.91	127,416	123,171
3	16	95.90	91.26	91.02	6.78	100.26	69.73	99.47	86.05 to 97.65	116,062	105,637
<u>ALL</u>	<u>415</u>	<u>98.70</u>	<u>97.36</u>	<u>96.35</u>	<u>6.34</u>	<u>101.05</u>	<u>57.28</u>	<u>138.46</u>	<u>97.88 to 99.12</u>	<u>83,328</u>	<u>80,287</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	393	98.79	97.61	96.38	6.08	101.28	57.28	138.46	98.02 to 99.21	84,934	81,856
2	15	89.80	90.23	89.76	11.78	100.53	62.83	117.83	83.04 to 97.27	20,345	18,261
3	7	98.55	98.89	97.66	4.67	101.25	87.55	108.13	87.55 to 108.13	128,085	125,094
<u>ALL</u>	<u>415</u>	<u>98.70</u>	<u>97.36</u>	<u>96.35</u>	<u>6.34</u>	<u>101.05</u>	<u>57.28</u>	<u>138.46</u>	<u>97.88 to 99.12</u>	<u>83,328</u>	<u>80,287</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	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287
06											
07											
<u>ALL</u>	<u>415</u>	<u>98.70</u>	<u>97.36</u>	<u>96.35</u>	<u>6.34</u>	<u>101.05</u>	<u>57.28</u>	<u>138.46</u>	<u>97.88 to 99.12</u>	<u>83,328</u>	<u>80,287</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	95.78	94.44	91.50	8.03	103.22	69.73	116.22	87.42 to 101.78	59,283	54,243
72-0075											
80-0567	28	99.01	95.14	91.15	9.07	104.38	62.37	117.60	92.15 to 99.31	55,270	50,379
93-0012	304	98.97	97.80	96.98	5.46	100.84	57.28	138.46	98.19 to 99.35	89,841	87,132
93-0083	26	93.68	92.43	93.29	7.71	99.08	62.83	108.80	89.55 to 98.70	73,605	68,666
93-0096	44	98.04	99.51	96.47	8.50	103.15	69.75	125.25	95.56 to 100.01	69,031	66,592
NonValid School											
<u>ALL</u>	<u>415</u>	<u>98.70</u>	<u>97.36</u>	<u>96.35</u>	<u>6.34</u>	<u>101.05</u>	<u>57.28</u>	<u>138.46</u>	<u>97.88 to 99.12</u>	<u>83,328</u>	<u>80,287</u>

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

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TOTAL Sales Price:	34,604,414	WGT. MEAN:	96	STD:	9.57	95% Wgt. Mean C.I.:	95.40 to 97.30
TOTAL Adj.Sales Price:	34,581,214	MEAN:	97	AVG.ABS.DEV:	6.26	95% Mean C.I.:	96.44 to 98.28
TOTAL Assessed Value:	33,319,363						
AVG. Adj. Sales Price:	83,328	COD:	6.34	MAX Sales Ratio:	138.46		
AVG. Assessed Value:	80,287	PRD:	101.05	MIN Sales Ratio:	57.28		

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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	20	89.81	88.92	88.03	10.71	101.02	62.83	117.83	83.04 to 94.38	23,164	20,390
Prior TO 1860	2	97.78	97.78	98.07	3.34	99.70	94.51	101.04	N/A	55,000	53,939
1860 TO 1899	12	98.61	99.62	98.42	6.43	101.22	88.63	116.22	91.96 to 105.49	38,387	37,780
1900 TO 1919	85	98.97	97.20	95.63	6.19	101.64	57.28	125.25	97.45 to 99.75	55,156	52,748
1920 TO 1939	66	99.81	100.60	97.85	7.63	102.81	65.15	138.46	97.66 to 100.69	58,268	57,014
1940 TO 1949	14	100.01	99.82	99.83	2.72	99.99	94.45	105.77	96.90 to 102.69	61,767	61,663
1950 TO 1959	30	99.15	99.41	99.04	3.42	100.37	83.22	120.40	97.01 to 100.12	82,683	81,890
1960 TO 1969	48	98.45	96.44	94.85	5.56	101.68	69.73	119.09	95.15 to 99.51	103,317	98,001
1970 TO 1979	67	96.49	94.52	94.19	6.67	100.34	62.37	117.51	93.55 to 98.75	110,301	103,895
1980 TO 1989	32	98.69	97.68	97.05	4.90	100.65	84.17	111.92	95.43 to 99.86	113,973	110,613
1990 TO 1994	9	99.12	101.38	97.36	9.55	104.13	73.08	124.23	95.18 to 115.16	169,833	165,348
1995 TO 1999	16	98.88	98.30	99.30	5.23	98.99	82.13	112.51	93.92 to 102.59	116,325	115,510
2000 TO Present	14	99.30	98.71	98.29	2.25	100.43	87.55	103.65	96.94 to 101.69	162,980	160,192
ALL	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287

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	8	89.90	92.99	90.36	15.60	102.91	69.75	125.25	69.75 to 125.25	2,200	1,988
5000 TO 9999	6	99.31	100.46	101.60	18.04	98.87	73.99	128.49	73.99 to 128.49	7,696	7,820
Total \$											
1 TO 9999	14	89.91	96.19	98.50	17.45	97.66	69.75	128.49	73.99 to 117.83	4,555	4,487
10000 TO 29999	56	99.71	101.36	100.31	8.34	101.04	62.83	138.46	98.19 to 103.21	20,317	20,380
30000 TO 59999	74	98.80	98.12	97.80	6.46	100.32	57.28	120.40	96.94 to 100.48	45,586	44,584
60000 TO 99999	145	98.58	97.30	97.09	4.62	100.21	65.15	119.09	97.37 to 99.21	78,773	76,484
100000 TO 149999	86	98.78	95.33	95.39	6.21	99.93	62.37	115.16	96.56 to 99.45	123,083	117,412
150000 TO 249999	37	97.17	95.24	95.11	5.62	100.14	72.42	112.51	96.76 to 98.75	190,025	180,728
250000 TO 499999	3	97.70	97.42	97.24	1.86	100.19	94.56	100.00	N/A	322,666	313,751
ALL	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	415	MEDIAN:	99	COV:	9.83	95% Median C.I.:	97.88 to 99.12
TOTAL Sales Price:	34,604,414	WGT. MEAN:	96	STD:	9.57	95% Wgt. Mean C.I.:	95.40 to 97.30
TOTAL Adj.Sales Price:	34,581,214	MEAN:	97	AVG.ABS.DEV:	6.26	95% Mean C.I.:	96.44 to 98.28
TOTAL Assessed Value:	33,319,363						
AVG. Adj. Sales Price:	83,328	COD:	6.34	MAX Sales Ratio:	138.46		
AVG. Assessed Value:	80,287	PRD:	101.05	MIN Sales Ratio:	57.28		

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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	89.90	92.99	90.36	15.60	102.91	69.75	125.25	69.75 to 125.25	2,200	1,988
5000 TO 9999	5	89.82	89.67	88.38	9.57	101.46	73.99	108.80	N/A	7,536	6,660
Total \$											
1 TO 9999	13	89.82	91.72	89.01	13.29	103.03	69.75	125.25	73.99 to 108.80	4,252	3,785
10000 TO 29999	58	99.63	100.88	98.77	8.67	102.14	62.83	138.46	98.19 to 103.15	20,401	20,150
30000 TO 59999	78	97.77	97.59	96.40	7.06	101.23	57.28	124.23	96.57 to 100.12	47,092	45,396
60000 TO 99999	153	98.47	96.49	95.44	5.41	101.10	62.37	119.09	96.76 to 99.21	82,358	78,603
100000 TO 149999	73	99.15	97.23	96.96	4.28	100.28	76.31	117.51	97.17 to 99.74	124,838	121,042
150000 TO 249999	37	98.01	97.23	96.70	5.75	100.55	72.42	115.16	96.97 to 100.02	188,849	182,616
250000 TO 499999	3	97.70	97.42	97.24	1.86	100.19	94.56	100.00	N/A	322,666	313,751
ALL	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	89.82	89.29	88.83	10.56	100.51	62.83	117.83	83.04 to 95.20	24,346	21,628
20	104	100.09	100.70	98.56	7.27	102.17	67.24	138.46	98.98 to 101.28	38,725	38,168
25	15	99.38	97.13	96.76	6.08	100.39	57.28	111.57	95.32 to 100.55	59,265	57,343
30	217	98.47	96.58	95.76	5.45	100.86	62.37	120.40	97.41 to 98.97	89,776	85,968
35	25	96.97	97.58	97.23	4.55	100.36	87.12	115.16	94.70 to 99.74	137,182	133,388
40	27	99.29	96.77	96.42	6.32	100.36	69.73	112.51	96.87 to 101.69	182,314	175,794
45	4	98.05	98.41	98.49	0.99	99.91	96.86	100.66	N/A	191,070	188,189
50	2	98.61	98.61	98.34	0.92	100.27	97.70	99.51	N/A	277,800	273,189
ALL	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287

PA&T 2007 Preliminary Statistics

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AVG. Assessed Value:	80,287	PRD:	101.05	MIN Sales Ratio:	57.28		

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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)	21	89.82	89.29	88.83	10.56	100.51	62.83	117.83	83.04 to 95.20	24,346	21,628	
100	11	96.58	97.42	95.83	9.44	101.66	80.07	124.23	82.13 to 111.57	62,945	60,319	
101	233	98.85	98.14	96.71	5.80	101.48	62.37	138.46	98.05 to 99.26	83,267	80,528	
102	34	99.29	97.82	97.63	3.81	100.20	78.99	109.58	97.47 to 100.90	121,782	118,891	
103	13	96.23	92.71	91.17	8.48	101.69	72.42	106.65	85.77 to 99.24	139,830	127,487	
104	78	99.03	98.22	96.80	6.45	101.47	57.28	128.49	97.41 to 100.12	67,287	65,136	
111	7	85.78	89.47	89.25	9.87	100.24	75.38	105.98	75.38 to 105.98	99,471	88,783	
301	6	95.63	95.06	93.85	4.52	101.29	87.55	105.30	87.55 to 105.30	99,333	93,221	
302	1	100.05	100.05	100.05			100.05	100.05	N/A	135,000	135,062	
304	11	99.51	100.19	100.01	2.01	100.18	96.56	108.13	97.74 to 102.59	122,009	122,024	
<u>ALL</u>												
	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	21	89.82	89.29	88.83	10.56	100.51	62.83	117.83	83.04 to 95.20	24,346	21,628	
20	34	99.91	103.62	99.96	9.66	103.65	67.24	138.46	98.19 to 108.80	19,294	19,287	
25	12	101.61	97.48	92.97	9.90	104.85	57.28	122.81	89.55 to 105.80	31,387	29,181	
30	288	98.72	97.14	96.08	5.70	101.10	62.37	124.23	97.57 to 99.21	81,013	77,833	
35	22	97.65	97.19	96.81	3.78	100.39	87.12	106.65	94.70 to 99.76	123,161	119,236	
40	32	99.14	98.00	97.42	4.70	100.59	73.08	112.51	96.94 to 100.35	171,406	166,985	
45	4	98.05	97.83	97.35	1.58	100.50	94.56	100.66	N/A	238,820	232,487	
50	2	98.61	98.61	98.34	0.92	100.27	97.70	99.51	N/A	277,800	273,189	
<u>ALL</u>												
	415	98.70	97.36	96.35	6.34	101.05	57.28	138.46	97.88 to 99.12	83,328	80,287	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	62	MEDIAN:	99	COV:	8.18	95% Median C.I.:	97.39 to 100.15
TOTAL Sales Price:	10,574,915	WGT. MEAN:	99	STD:	8.07	95% Wgt. Mean C.I.:	97.07 to 101.11
TOTAL Adj.Sales Price:	10,274,828	MEAN:	99	AVG.ABS.DEV:	4.80	95% Mean C.I.:	96.65 to 100.66
TOTAL Assessed Value:	10,181,185						
AVG. Adj. Sales Price:	165,723	COD:	4.86	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,212	PRD:	99.56	MIN Sales Ratio:	75.65		

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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>											
07/01/03 TO 09/30/03	5	98.15	99.10	102.79	9.44	96.41	80.63	122.27	N/A	108,400	111,424
10/01/03 TO 12/31/03	7	100.15	98.77	104.02	4.90	94.95	82.47	107.37	82.47 to 107.37	236,214	245,708
01/01/04 TO 03/31/04	6	98.78	100.35	100.35	2.30	100.00	96.95	108.52	96.95 to 108.52	87,419	87,723
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	5	99.77	98.96	99.09	2.50	99.87	93.89	102.27	N/A	116,482	115,417
10/01/04 TO 12/31/04	4	101.39	100.90	99.62	3.64	101.29	95.93	104.90	N/A	67,000	66,742
01/01/05 TO 03/31/05	5	96.10	97.00	98.04	2.14	98.94	93.90	100.63	N/A	93,800	91,964
04/01/05 TO 06/30/05	2	103.35	103.35	103.38	0.08	99.97	103.26	103.43	N/A	70,000	72,365
07/01/05 TO 09/30/05	4	92.02	89.88	92.17	7.04	97.52	75.65	99.84	N/A	151,625	139,755
10/01/05 TO 12/31/05	6	99.95	105.44	101.78	6.63	103.60	98.09	133.95	98.09 to 133.95	75,833	77,179
01/01/06 TO 03/31/06	1	103.60	103.60	103.60			103.60	103.60	N/A	212,000	219,631
04/01/06 TO 06/30/06	14	96.87	96.37	97.15	4.05	99.20	84.37	103.78	91.93 to 100.31	325,385	316,103
<u>Study Years</u>											
07/01/03 TO 06/30/04	21	98.74	99.12	102.64	5.00	96.57	80.63	122.27	97.34 to 100.57	142,215	145,970
07/01/04 TO 06/30/05	16	99.37	99.38	99.26	3.14	100.12	93.89	104.90	95.93 to 103.26	91,213	90,538
07/01/05 TO 06/30/06	25	98.19	97.80	97.23	5.83	100.59	75.65	133.95	95.78 to 100.22	233,156	226,687
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	18	98.78	99.61	99.45	2.77	100.17	93.53	108.52	97.39 to 101.46	91,190	90,686
01/01/05 TO 12/31/05	17	99.05	99.05	97.38	5.97	101.72	75.65	133.95	93.90 to 101.66	98,264	95,685
<u>ALL</u>											
	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	1	93.90	93.90	93.90			93.90	93.90	N/A	12,000	11,268
GRESHAM	1	84.37	84.37	84.37			84.37	84.37	N/A	55,000	46,402
HENDERSON	10	102.27	100.93	99.80	2.13	101.13	95.40	103.78	98.19 to 103.43	79,350	79,188
MCCOOL JUNCTION	2	101.63	101.63	100.62	2.62	101.00	98.97	104.29	N/A	101,500	102,134
THAYER	1	97.34	97.34	97.34			97.34	97.34	N/A	37,000	36,016
YORK	47	98.54	98.48	99.10	5.21	99.38	75.65	133.95	96.93 to 99.84	195,198	193,432
<u>ALL</u>											
	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

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NUMBER of Sales:	62	MEDIAN:	99	COV:	8.18	95% Median C.I.:	97.39 to 100.15
TOTAL Sales Price:	10,574,915	WGT. MEAN:	99	STD:	8.07	95% Wgt. Mean C.I.:	97.07 to 101.11
TOTAL Adj.Sales Price:	10,274,828	MEAN:	99	AVG.ABS.DEV:	4.80	95% Mean C.I.:	96.65 to 100.66
TOTAL Assessed Value:	10,181,185						
AVG. Adj. Sales Price:	165,723	COD:	4.86	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,212	PRD:	99.56	MIN Sales Ratio:	75.65		

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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	56	98.85	98.68	99.11	5.17	99.57	75.65	133.95	97.34 to 100.15	165,935	164,458
2	4	98.10	97.68	98.35	2.08	99.32	93.89	100.63	N/A	101,853	100,172
3	2	99.93	99.93	99.27	1.74	100.66	98.19	101.66	N/A	287,500	285,409
ALL	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

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	55	98.74	98.68	99.11	3.83	99.57	82.47	122.27	97.39 to 100.15	180,042	178,443
2	6	97.06	98.21	97.24	15.27	100.99	75.65	133.95	75.65 to 133.95	32,750	31,846
3	1	99.84	99.84	99.84			99.84	99.84	N/A	176,000	175,712
ALL	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

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	1	93.90	93.90	93.90			93.90	93.90	N/A	12,000	11,268
72-0075											
80-0567	2	90.86	90.86	89.58	7.14	101.42	84.37	97.34	N/A	46,000	41,209
93-0012	47	98.54	98.48	99.10	5.21	99.38	75.65	133.95	96.93 to 99.84	195,198	193,432
93-0083	2	101.63	101.63	100.62	2.62	101.00	98.97	104.29	N/A	101,500	102,134
93-0096	10	102.27	100.93	99.80	2.13	101.13	95.40	103.78	98.19 to 103.43	79,350	79,188
NonValid School											
ALL	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

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TOTAL Sales Price:	10,574,915	WGT. MEAN:	99	STD:	8.07	95% Wgt. Mean C.I.:	97.07 to 101.11
TOTAL Adj.Sales Price:	10,274,828	MEAN:	99	AVG.ABS.DEV:	4.80	95% Mean C.I.:	96.65 to 100.66
TOTAL Assessed Value:	10,181,185						
AVG. Adj. Sales Price:	165,723	COD:	4.86	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,212	PRD:	99.56	MIN Sales Ratio:	75.65		

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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	9	95.93	96.06	95.65	11.97	100.43	75.65	133.95	80.63 to 104.90	37,433	35,806
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	5	98.45	99.52	100.21	3.88	99.31	91.93	108.52	N/A	51,543	51,651
1920 TO 1939	3	88.32	91.09	92.42	6.11	98.55	84.37	100.57	N/A	116,666	107,829
1940 TO 1949	3	99.31	100.01	99.55	2.29	100.46	96.95	103.78	N/A	66,333	66,037
1950 TO 1959	4	97.94	97.72	98.13	1.37	99.58	95.40	99.58	N/A	70,625	69,303
1960 TO 1969	9	99.77	99.46	99.22	3.03	100.24	93.90	103.43	93.96 to 103.26	130,823	129,809
1970 TO 1979	12	98.61	98.23	96.64	2.24	101.65	92.89	102.27	95.78 to 100.53	219,525	212,151
1980 TO 1989	8	99.15	98.59	103.26	3.89	95.48	91.15	107.37	91.15 to 107.37	223,625	230,923
1990 TO 1994	2	98.56	98.56	98.17	1.78	100.40	96.81	100.31	N/A	1,201,250	1,179,222
1995 TO 1999	6	103.20	105.31	107.43	4.60	98.02	99.05	122.27	99.05 to 122.27	90,916	97,673
2000 TO Present	1	98.63	98.63	98.63			98.63	98.63	N/A	300,000	295,884
ALL	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

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	9	100.59	100.39	101.38	9.26	99.03	80.63	133.95	91.15 to 104.90	18,777	19,037
30000 TO 59999	15	96.95	94.65	94.68	5.33	99.98	75.65	103.78	91.93 to 99.05	43,293	40,988
60000 TO 99999	9	99.58	100.21	100.03	3.27	100.18	93.53	108.52	95.78 to 104.29	71,501	71,522
100000 TO 149999	11	100.15	101.81	101.66	3.35	100.15	96.10	122.27	98.49 to 103.43	129,136	131,275
150000 TO 249999	11	99.77	98.30	98.41	3.29	99.88	88.32	103.60	93.96 to 103.17	189,401	186,397
250000 TO 499999	2	98.41	98.41	98.38	0.22	100.03	98.19	98.63	N/A	347,500	341,859
500000 +	5	96.81	98.66	99.12	3.90	99.54	92.89	107.37	N/A	922,800	914,638
ALL	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

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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 \$											
5000 TO 9999	1	80.63	80.63	80.63			80.63	80.63	N/A	12,000	9,675
Total \$											
1 TO 9999	1	80.63	80.63	80.63			80.63	80.63	N/A	12,000	9,675
10000 TO 29999	9	100.59	100.60	99.63	9.06	100.97	82.47	133.95	91.15 to 104.90	20,833	20,757
30000 TO 59999	14	97.15	95.52	95.28	4.63	100.26	75.65	103.78	91.93 to 99.84	44,207	42,120
60000 TO 99999	9	99.58	100.21	100.03	3.27	100.18	93.53	108.52	95.78 to 104.29	71,501	71,522
100000 TO 149999	12	99.14	98.40	98.01	2.54	100.41	88.32	103.43	96.10 to 100.63	133,791	131,122
150000 TO 249999	10	100.19	102.03	101.19	4.20	100.84	93.96	122.27	97.39 to 103.60	189,841	192,092
250000 TO 499999	3	98.19	96.57	96.08	1.95	100.51	92.89	98.63	N/A	398,333	382,723
500000 +	4	98.56	100.10	99.87	3.79	100.23	95.92	107.37	N/A	1,028,500	1,027,185
ALL	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	95.93	95.88	96.76	10.39	99.09	75.65	133.95	80.63 to 104.90	70,172	67,896
10	8	101.43	99.78	97.80	4.87	102.02	88.32	108.52	88.32 to 108.52	65,339	63,902
15	1	93.90	93.90	93.90			93.90	93.90	N/A	12,000	11,268
20	40	98.78	98.67	99.01	2.69	99.66	84.37	107.37	98.09 to 99.84	217,080	214,926
25	1	122.27	122.27	122.27			122.27	122.27	N/A	130,000	158,957
30	1	100.53	100.53	100.53			100.53	100.53	N/A	155,000	155,828
ALL	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	62	MEDIAN:	99	COV:	8.18	95% Median C.I.:	97.39 to 100.15
TOTAL Sales Price:	10,574,915	WGT. MEAN:	99	STD:	8.07	95% Wgt. Mean C.I.:	97.07 to 101.11
TOTAL Adj.Sales Price:	10,274,828	MEAN:	99	AVG.ABS.DEV:	4.80	95% Mean C.I.:	96.65 to 100.66
TOTAL Assessed Value:	10,181,185						
AVG. Adj. Sales Price:	165,723	COD:	4.86	MAX Sales Ratio:	133.95		
AVG. Assessed Value:	164,212	PRD:	99.56	MIN Sales Ratio:	75.65		

Printed: 02/17/2007 13:33:50

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	96.43	96.39	96.67	11.07	99.71	75.65	133.95	80.63 to 104.90	46,690	45,135
297	1	101.66	101.66	101.66			101.66	101.66	N/A	180,000	182,985
299	1	98.63	98.63	98.63			98.63	98.63	N/A	300,000	295,884
325	1	94.89	94.89	94.89			94.89	94.89	N/A	155,000	147,086
326	1	93.53	93.53	93.53			93.53	93.53	N/A	66,500	62,196
334	1	95.92	95.92	95.92			95.92	95.92	N/A	762,500	731,355
342	1	92.89	92.89	92.89			92.89	92.89	N/A	500,000	464,451
343	4	99.25	100.67	100.50	3.19	100.17	96.81	107.37	N/A	936,625	941,305
344	2	97.49	97.49	97.89	2.14	99.60	95.40	99.58	N/A	54,750	53,592
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	12	99.41	98.99	99.60	2.05	99.38	91.93	103.60	98.09 to 100.59	119,416	118,944
353	5	98.74	97.86	96.19	5.27	101.74	88.32	108.52	N/A	152,103	146,304
384	1	95.78	95.78	95.78			95.78	95.78	N/A	82,500	79,015
386	2	96.97	96.97	99.47	6.01	97.49	91.15	102.80	N/A	42,000	41,777
406	6	98.66	98.63	98.88	2.21	99.75	93.90	103.78	93.90 to 103.78	52,250	51,665
407	2	103.86	103.86	103.76	0.41	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	84.37	84.37	84.37			84.37	84.37	N/A	55,000	46,402
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
476	1	99.05	99.05	99.05			99.05	99.05	N/A	38,000	37,639
498	1	97.39	97.39	97.39			97.39	97.39	N/A	215,413	209,780
528	1	122.27	122.27	122.27			122.27	122.27	N/A	130,000	158,957
<u>ALL</u>											
	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	8	98.71	98.01	98.69	1.89	99.31	91.93	100.53	91.93 to 100.53	112,312	110,835
03	53	98.82	98.80	99.41	5.35	99.39	75.65	133.95	97.34 to 100.57	162,525	161,568
04	1	95.92	95.92	95.92			95.92	95.92	N/A	762,500	731,355
<u>ALL</u>											
	62	98.78	98.65	99.09	4.86	99.56	75.65	133.95	97.39 to 100.15	165,723	164,212

2007 Assessment Survey for York County

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: \$195,906.00
7. Part of the budget that is dedicated to the computer system: \$7,490.00 for maintenance.
8. Adopted budget, or granted budget if different from above: 0
9. Amount of total budget set aside for appraisal work: \$1,000.00 for reappraisal
10. Amount of the total budget set aside for education/workshops: \$1,000.00
11. Appraisal/Reappraisal budget, if not part of the total budget: 0
12. Other miscellaneous funds:
13. Total budget: \$195,906.00

a. Was any of last year's budget not used? No

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. Data collection done by: Assessor
2. Valuation done by: Assessor
3. Pickup work done by: Assessor

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	300	73		160

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** June 2006
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** 2007
6. **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?** The sales comparison approach is not utilized by the York County Assessor.
7. **Number of market areas/neighborhoods for this property class:** There are 23 market areas. There are 14 neighborhoods within city limits of York, as well as York Suburban and Rural Residential.
8. **How are these defined?** These are defined by location.
9. **Is “Assessor Location” a usable valuation identity?** Yes
10. **Does the assessor location “suburban” mean something other than rural residential?** Yes. Suburban is a two mile radius outside of York.
11. **Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** Yes

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** Assessor
2. **Valuation done by:** Assessor
3. **Pickup work done by whom:** Assessor

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	10	10		10

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** June 2006

5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** 2006
6. **When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?** In 2002, a contract appraiser utilized the income approach.
7. **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?** The York County Assessor does not utilize the sales comparison approach.
8. **Number of market areas/neighborhoods for this property class?** 5 – 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.
9. **How are these defined?** These are defined by location.
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** No

D. Agricultural Appraisal Information

1. **Data collection done by:** Assessor
2. **Valuation done by:** Assessor
3. **Pickup work done by whom:** Assessor

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	30	0	30	60

(The ‘Other’ we done via phone or in person at the office)

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** Yes

How is your agricultural land defined? Ag land is defined by location and use.

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** The income approach is not used for properties in this class.
6. **What is the date of the soil survey currently used?** 1977
7. **What date was the last countywide land use study completed?** 2006
 - 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%
8. **Number of market areas/neighborhoods for this property class:** 6
9. **How are these defined?** Topography, location to available water and distance from urban areas helps to define market area for the agricultural property class.
10. **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:** Terra Scan
2. **CAMA software:** Terra Scan
3. **Cadastral maps: Are they currently being used?** Yes
 - a. **Who maintains the Cadastral Maps?** The assessor's office
4. **Does the county have GIS software?** Yes
 - a. **Who maintains the GIS software and maps?** Assessor
4. **Personal Property software:** Terra Scan

F. Zoning Information

1. Does the county have zoning? Yes

a. If so, is the zoning countywide? Yes

b. What municipalities in the county are zoned? Benedict, Bradshaw, Gresham, Henderson, McCool Junction, Waco and York

c. When was zoning implemented? 2001

G. Contracted Services

1. Appraisal Services: None

2. Other Services: Terra Scan – York County contracts through Terra Scan for administrative and CAMA packages, as well as GIS.

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

II. Assessment Actions

2007 Assessment Actions taken to address the following property classes/subclasses:

1. Residential—The York County Assessor rechecked five market areas within the city of York. In Gresham with properties over \$40,000.00 in value were equalized because of sales in the market area. The rest of Gresham is composed of properties that are deteriorating and not selling. Land values were changes on rural residential properties with values determined for properties less than 10 acres, 10 acres to 20 acres and acres over 20. Rural residential properties in the York Suburban were revalued and land value changed to be closer to market. Properties in rural subdivisions, Cedars, Wessels Subdivision and Lockridge Acres were checked for equalization of land and construction. All pick up work is completed.

2. Commercial—The York County Assessor checked commercial properties only if a building permit was issued. The cooperatives were checked for buildings and equalization of buildings and other improvements such as anhydrous tanks and other unique properties. All pick up work was completed.

3. **Agricultural**— The York County Assessor checks property every year in ag for any land use changes and possible new construction taken place without a permit. Market areas are checked to make sure that any sales in that area would require a possible change in the area because that land could no longer reflect the criteria developed for that market area. With the certification of irrigated acres and new wells being dug, this is an on-going process. All pickup work was completed in a timely manner.

County 93 - York

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 9,765	Value 1,206,022,134	Total Growth 13,854,395 (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	489	4,309,780	92	1,754,078	62	1,222,653	643	7,286,511	
2. Res Improv Land	3,787	34,007,109	219	6,994,259	423	10,565,009	4,429	51,566,377	
3. Res Improvements	3,792	243,590,625	219	25,684,702	423	39,139,670	4,434	308,414,997	
4. Res Total	4,281	281,907,514	311	34,433,039	485	50,927,332	5,077	367,267,885	7,418,377
% of Total	84.32	76.75	6.12	9.37	9.55	13.86	51.99	30.45	53.54
5. Rec UnImp Land	0	0	1	4,650	15	282,862	16	287,512	
6. Rec Improv Land	0	0	1	6,370	7	341,072	8	347,442	
7. Rec Improvements	0	0	1	7,470	7	231,883	8	239,353	
8. Rec Total	0	0	2	18,490	22	855,817	24	874,307	0
% of Total	0.00	0.00	8.33	2.11	91.66	97.88	0.24	0.07	0.00
Res+Rec Total	4,281	281,907,514	313	34,451,529	507	51,783,149	5,101	368,142,192	7,418,377
% of Total	83.92	76.57	6.13	9.35	9.93	14.06	52.23	30.52	53.54

County 93 - York

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 9,765	Value 1,206,022,134	Total Growth 13,854,395 (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	174	4,131,624	19	446,709	7	320,986	200	4,899,319	
10. Comm Improv Land	633	17,521,465	35	1,416,255	27	1,352,565	695	20,290,285	
11. Comm Improvements	647	95,442,302	37	12,136,053	29	2,885,612	713	110,463,967	
12. Comm Total	821	117,095,391	56	13,999,017	36	4,559,163	913	135,653,571	5,841,642
% of Total	89.92	86.31	6.13	10.31	3.94	3.36	9.34	11.24	42.16
13. Ind UnImp Land	3	32,652	0	0	0	0	3	32,652	
14. Ind Improv Land	11	1,030,122	2	1,513,300	3	268,690	16	2,812,112	
15. Ind Improvements	11	7,435,577	3	19,060,146	3	2,419,293	17	28,915,016	
16. Ind Total	14	8,498,351	3	20,573,446	3	2,687,983	20	31,759,780	0
% of Total	70.00	26.75	15.00	64.77	15.00	8.46	0.20	2.63	0.00
Comm+Ind Total	835	125,593,742	59	34,572,463	39	7,247,146	933	167,413,351	5,841,642
% of Total	89.49	75.02	6.32	20.65	4.18	4.32	9.55	13.88	42.16
17. Taxable Total	5,116	407,501,256	372	69,023,992	546	59,030,295	6,034	535,555,543	13,260,019
% of Total	84.78	76.08	6.16	6.43	9.04	9.66	61.79	44.40	95.70

County 93 - York

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	188	5,027,274	3,229,306	0	0	0
19. Commercial	262	21,491,027	18,173,650	0	0	0
20. Industrial	2	2	5,952,594	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	188	5,027,274	3,229,306
19. Commercial	0	0	0	262	21,491,027	18,173,650
20. Industrial	0	0	0	2	2	5,952,594
21. Other	0	0	0	0	0	0
22. Total Sch II				452	26,518,303	27,355,550

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 Records	SubUrban Records	Rural Records	Total Records
26. Exempt	423	46	64	533

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	188,959	411	64,822,586	2,166	341,594,782	2,582	406,606,327
28. Ag-Improved Land	1	44,928	148	27,832,583	905	183,073,251	1,054	210,950,762
29. Ag-Improvements	6	24,421	163	8,675,825	980	44,209,256	1,149	52,909,502
30. Ag-Total Taxable							3,731	670,466,591

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	37,500	
32. HomeSite Improv Land	0	0.000	0	90	95.000	1,187,500	
33. HomeSite Improvements	0		0	92		6,346,472	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.130	4,695	12	19.900	52,200	
36. FarmSite Impr Land	1	1.090	1,635	137	373.550	1,179,185	
37. FarmSite Improv	6		24,421	149		2,329,353	
38. FarmSite Total							
39. Road & Ditches		1.340			1,008.710		
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	6	12.000	64,600	9	15.000	102,100	
32. HomeSite Improv Land	530	549.710	6,789,175	620	644.710	7,976,675	
33. HomeSite Improvements	548		29,790,208	640		36,136,680	594,376
34. HomeSite Total				649	659.710	44,215,455	
35. FarmSite UnImp Land	87	163.630	443,290	100	186.660	500,185	
36. FarmSite Impr Land	851	2,440.780	8,066,645	989	2,815.420	9,247,465	
37. FarmSite Improv	902		14,419,048	1,057		16,772,822	0
38. FarmSite Total				1,157	3,002.080	26,520,472	
39. Road & Ditches		6,995.510			8,005.560		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,806	11,667.350	70,735,927	594,376

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	189,618
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	8	1,098.140	559,120	9	1,251.610	748,738

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	10	410.260	758,056
44. Recapture Val			0			3,181,760
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	10	410.260	758,056
44. Recapture Val			0			3,181,760

County 93 - York

2007 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	11.000	18,700	11.000	18,700
46. 1A	0.000	0	0.000	0	39.500	65,175	39.500	65,175
47. 2A1	0.000	0	0.000	0	29.000	39,150	29.000	39,150
48. 2A	0.000	0	0.000	0	36.000	45,000	36.000	45,000
49. 3A1	0.000	0	0.000	0	7.000	7,000	7.000	7,000
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	14.000	9,100	14.000	9,100
53. Total	0.000	0	0.000	0	136.500	184,125	136.500	184,125
Dryland:								
54. 1D1	0.000	0	4.600	5,520	272.000	326,400	276.600	331,920
55. 1D	0.000	0	0.000	0	287.920	316,712	287.920	316,712
56. 2D1	0.000	0	0.000	0	13.000	11,700	13.000	11,700
57. 2D	0.000	0	0.000	0	106.500	85,200	106.500	85,200
58. 3D1	0.000	0	0.000	0	337.030	235,921	337.030	235,921
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	13.000	6,500	13.000	6,500
61. 4D	0.000	0	0.000	0	66.110	26,444	66.110	26,444
62. Total	0.000	0	4.600	5,520	1,095.560	1,008,877	1,100.160	1,014,397
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	18.570	8,357	18.570	8,357
65. 2G1	0.000	0	0.000	0	4.000	1,200	4.000	1,200
66. 2G	0.000	0	0.000	0	43.000	12,900	43.000	12,900
67. 3G1	0.000	0	0.000	0	84.000	25,200	84.000	25,200
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	16.000	4,000	16.000	4,000
70. 4G	0.000	0	0.000	0	413.030	103,258	413.030	103,258
71. Total	0.000	0	0.000	0	578.600	154,915	578.600	154,915
72. Waste	0.000	0	0.000	0	82.230	16,833	82.230	16,833
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	4.600	5,520	1,892.890	1,364,750	1,897.490	1,370,270

County 93 - York

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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	12,542.440	28,847,612	28,283.730	65,052,579	40,826.170	93,900,191
46. 1A	0.000	0	1,370.670	2,946,945	3,150.210	6,772,959	4,520.880	9,719,904
47. 2A1	0.000	0	1,365.750	2,663,218	2,432.710	4,743,790	3,798.460	7,407,008
48. 2A	0.000	0	284.870	548,376	461.470	888,330	746.340	1,436,706
49. 3A1	0.000	0	579.510	1,101,069	2,752.100	5,228,990	3,331.610	6,330,059
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	265.550	411,605	1,366.490	2,118,061	1,632.040	2,529,666
52. 4A	0.000	0	151.430	223,360	519.290	765,954	670.720	989,314
53. Total	0.000	0	16,560.220	36,742,185	38,966.000	85,570,663	55,526.220	122,312,848
Dryland:								
54. 1D1	0.000	0	789.720	1,460,986	1,100.720	2,036,335	1,890.440	3,497,321
55. 1D	0.000	0	277.060	471,002	201.220	342,074	478.280	813,076
56. 2D1	0.000	0	80.000	124,000	85.000	131,750	165.000	255,750
57. 2D	0.000	0	27.120	40,004	50.230	74,090	77.350	114,094
58. 3D1	0.000	0	74.380	104,132	212.100	296,940	286.480	401,072
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	80.460	92,529	169.670	195,121	250.130	287,650
61. 4D	0.000	0	51.910	51,910	46.000	46,000	97.910	97,910
62. Total	0.000	0	1,380.650	2,344,563	1,864.940	3,122,310	3,245.590	5,466,873
Grass:								
63. 1G1	0.000	0	108.050	59,430	46.190	25,405	154.240	84,835
64. 1G	0.000	0	34.190	17,095	30.000	15,000	64.190	32,095
65. 2G1	0.000	0	17.770	7,997	28.940	13,023	46.710	21,020
66. 2G	0.000	0	10.500	4,725	26.000	11,700	36.500	16,425
67. 3G1	0.000	0	123.910	55,761	82.120	36,954	206.030	92,715
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	73.000	29,200	73.090	29,236	146.090	58,436
70. 4G	0.000	0	199.570	79,828	207.100	82,840	406.670	162,668
71. Total	0.000	0	566.990	254,036	493.440	214,158	1,060.430	468,194
72. Waste	0.000	0	77.770	23,331	96.110	28,833	173.880	52,164
73. Other	0.000	0	0.000	0	20.430	8,172	20.430	8,172
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	18,585.630	39,364,115	41,440.920	88,944,136	60,026.550	128,308,251

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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	9.420	18,605	2,834.380	5,597,904	25,118.970	49,609,991	27,962.770	55,226,500
46. 1A	2.000	3,850	902.610	1,737,524	19,677.820	37,879,822	20,582.430	39,621,196
47. 2A1	0.000	0	296.470	518,823	3,570.560	6,248,483	3,867.030	6,767,306
48. 2A	0.000	0	187.490	304,671	5,368.530	8,723,869	5,556.020	9,028,540
49. 3A1	0.000	0	485.890	692,394	9,409.180	13,408,094	9,895.070	14,100,488
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	376.340	526,876	5,269.670	7,377,538	5,646.010	7,904,414
52. 4A	0.000	0	123.460	148,152	3,000.780	3,600,936	3,124.240	3,749,088
53. Total	11.420	22,455	5,206.640	9,526,344	71,415.510	126,848,733	76,633.570	136,397,532
Dryland:								
54. 1D1	13.000	24,050	1,047.780	1,938,398	4,490.380	8,307,209	5,551.160	10,269,657
55. 1D	27.110	47,443	254.680	445,692	4,726.690	8,271,712	5,008.480	8,764,847
56. 2D1	7.000	11,200	37.560	60,096	790.590	1,264,944	835.150	1,336,240
57. 2D	9.110	13,665	72.000	108,000	2,172.350	3,258,525	2,253.460	3,380,190
58. 3D1	0.000	0	247.940	309,926	2,744.040	3,430,052	2,991.980	3,739,978
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	168.380	202,056	1,755.370	2,106,444	1,923.750	2,308,500
61. 4D	0.000	0	61.370	67,507	774.960	852,456	836.330	919,963
62. Total	56.220	96,358	1,889.710	3,131,675	17,454.380	27,491,342	19,400.310	30,719,375
Grass:								
63. 1G1	0.000	0	34.500	17,250	349.050	174,525	383.550	191,775
64. 1G	0.000	0	45.520	22,760	701.790	350,895	747.310	373,655
65. 2G1	0.000	0	6.000	2,700	195.250	87,863	201.250	90,563
66. 2G	0.000	0	64.230	28,904	504.650	227,669	568.880	256,573
67. 3G1	0.000	0	79.000	31,600	1,078.470	440,561	1,157.470	472,161
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	92.430	32,352	1,128.330	397,572	1,220.760	429,924
70. 4G	0.000	0	368.140	110,442	4,233.730	1,286,927	4,601.870	1,397,369
71. Total	0.000	0	689.820	246,008	8,191.270	2,966,012	8,881.090	3,212,020
72. Waste	0.000	0	150.430	38,358	1,020.100	248,580	1,170.530	286,938
73. Other	0.000	0	8.000	2,400	100.130	46,333	108.130	48,733
74. Exempt	0.000		0.000		320.000		320.000	
75. Total	67.640	118,813	7,944.600	12,944,785	98,181.390	157,601,000	106,193.630	170,664,598

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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	9,497.880	20,420,454	56,630.080	121,754,719	66,127.960	142,175,173
46. 1A	0.000	0	2,116.830	4,233,660	11,965.670	23,931,340	14,082.500	28,165,000
47. 2A1	0.000	0	1,042.900	1,903,294	5,420.630	9,892,662	6,463.530	11,795,956
48. 2A	0.000	0	419.870	724,277	2,563.060	4,421,283	2,982.930	5,145,560
49. 3A1	0.000	0	1,165.390	1,660,684	8,022.800	11,432,508	9,188.190	13,093,192
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	703.330	984,662	3,725.880	5,216,232	4,429.210	6,200,894
52. 4A	0.000	0	397.530	477,036	2,047.660	2,457,192	2,445.190	2,934,228
53. Total	0.000	0	15,343.730	30,404,067	90,375.780	179,105,936	105,719.510	209,510,003
Dryland:								
54. 1D1	0.000	0	807.250	1,473,232	4,827.790	8,810,726	5,635.040	10,283,958
55. 1D	0.000	0	389.160	661,572	1,642.610	2,792,437	2,031.770	3,454,009
56. 2D1	0.000	0	41.500	62,250	492.570	738,855	534.070	801,105
57. 2D	0.000	0	88.500	123,900	488.030	683,242	576.530	807,142
58. 3D1	0.000	0	247.400	296,880	1,475.370	1,770,444	1,722.770	2,067,324
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	74.480	81,928	726.330	798,963	800.810	880,891
61. 4D	0.000	0	68.660	68,660	368.990	368,990	437.650	437,650
62. Total	0.000	0	1,716.950	2,768,422	10,021.690	15,963,657	11,738.640	18,732,079
Grass:								
63. 1G1	0.000	0	62.850	36,140	279.840	160,910	342.690	197,050
64. 1G	0.000	0	63.000	31,500	228.350	114,175	291.350	145,675
65. 2G1	0.000	0	71.030	32,514	163.430	73,544	234.460	106,058
66. 2G	0.000	0	75.240	33,858	208.580	93,862	283.820	127,720
67. 3G1	0.000	0	144.630	65,084	819.900	370,007	964.530	435,091
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	52.830	21,132	470.650	188,366	523.480	209,498
70. 4G	0.000	0	493.050	197,220	1,215.070	486,828	1,708.120	684,048
71. Total	0.000	0	962.630	417,448	3,385.820	1,487,692	4,348.450	1,905,140
72. Waste	0.000	0	121.750	42,613	620.700	217,246	742.450	259,859
73. Other	0.000	0	0.000	0	53.860	28,658	53.860	28,658
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	18,145.060	33,632,550	104,457.850	196,803,189	122,602.910	230,435,739

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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	59.290	106,722	183.050	329,490	3,314.040	5,965,272	3,556.380	6,401,484
46. 1A	0.000	0	392.070	686,123	7,776.990	13,609,738	8,169.060	14,295,861
47. 2A1	1.000	1,500	79.580	119,370	698.840	1,048,260	779.420	1,169,130
48. 2A	0.000	0	19.640	27,005	1,619.990	2,227,489	1,639.630	2,254,494
49. 3A1	0.000	0	135.000	168,750	3,302.410	4,128,015	3,437.410	4,296,765
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	46.000	46,000	1,269.580	1,269,580	1,315.580	1,315,580
52. 4A	0.000	0	45.000	38,250	1,058.320	899,574	1,103.320	937,824
53. Total	60.290	108,222	900.340	1,414,988	19,040.170	29,147,928	20,000.800	30,671,138
Dryland:								
54. 1D1	0.000	0	57.360	86,040	1,455.150	2,182,725	1,512.510	2,268,765
55. 1D	0.000	0	84.430	120,313	3,534.370	5,036,482	3,618.800	5,156,795
56. 2D1	0.000	0	62.320	77,900	244.700	305,875	307.020	383,775
57. 2D	0.000	0	1.000	1,250	1,339.080	1,673,851	1,340.080	1,675,101
58. 3D1	0.000	0	21.000	18,900	2,446.310	2,201,679	2,467.310	2,220,579
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	26.000	15,600	946.200	567,720	972.200	583,320
61. 4D	0.000	0	30.000	15,000	530.250	265,125	560.250	280,125
62. Total	0.000	0	282.110	335,003	10,496.060	12,233,457	10,778.170	12,568,460
Grass:								
63. 1G1	1.160	522	3.000	1,350	98.000	44,100	102.160	45,972
64. 1G	0.000	0	29.290	11,716	563.180	225,272	592.470	236,988
65. 2G1	0.000	0	6.010	2,404	96.500	38,600	102.510	41,004
66. 2G	0.000	0	7.000	2,450	471.520	165,034	478.520	167,484
67. 3G1	0.000	0	39.000	13,650	972.580	343,204	1,011.580	356,854
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	6.000	2,100	894.830	313,191	900.830	315,291
70. 4G	0.000	0	380.550	114,165	5,088.490	1,532,047	5,469.040	1,646,212
71. Total	1.160	522	470.850	147,835	8,185.100	2,661,448	8,657.110	2,809,805
72. Waste	0.000	0	24.000	4,800	1,129.040	225,731	1,153.040	230,531
73. Other	0.000	0	0.000	0	15.000	5,175	15.000	5,175
74. Exempt	0.000		0.000		72.310		72.310	
75. Total	61.450	108,744	1,677.300	1,902,626	38,865.370	44,273,739	40,604.120	46,285,109

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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	4,733.020	11,595,904	4,733.020	11,595,904
46. 1A	0.000	0	0.000	0	1,830.870	4,211,001	1,830.870	4,211,001
47. 2A1	0.000	0	0.000	0	306.970	644,637	306.970	644,637
48. 2A	0.000	0	0.000	0	111.000	222,000	111.000	222,000
49. 3A1	0.000	0	0.000	0	881.910	1,587,438	881.910	1,587,438
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	61.500	107,625	61.500	107,625
52. 4A	0.000	0	0.000	0	22.000	33,000	22.000	33,000
53. Total	0.000	0	0.000	0	7,947.270	18,401,605	7,947.270	18,401,605
Dryland:								
54. 1D1	0.000	0	0.000	0	577.370	1,212,477	577.370	1,212,477
55. 1D	0.000	0	0.000	0	208.690	396,511	208.690	396,511
56. 2D1	0.000	0	0.000	0	20.000	37,000	20.000	37,000
57. 2D	0.000	0	0.000	0	14.000	25,200	14.000	25,200
58. 3D1	0.000	0	0.000	0	84.920	144,364	84.920	144,364
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	39.000	54,600	39.000	54,600
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	943.980	1,870,152	943.980	1,870,152
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	1.000	500	1.000	500
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	91.880	37,652	91.880	37,652
72. Waste	0.000	0	0.000	0	27.000	8,100	27.000	8,100
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	0.000	0	9,010.130	20,317,509	9,010.130	20,317,509

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	41.960	94,411	0.000	0	41.960	94,411
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	41.960	94,411	0.000	0	41.960	94,411
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	41.960	94,411	0.000	0	41.960	94,411

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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

County 93 - York

2007 County Abstract of Assessment for Real Property, Form 45

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	139.890	441,506	0.000	0	139.890	441,506
46. 1A	0.000	0	95.570	278,597	0.000	0	95.570	278,597
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	1.000	4,000	0.000	0	1.000	4,000
49. 3A1	0.000	0	39.000	115,150	0.000	0	39.000	115,150
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	294.260	914,453	0.000	0	294.260	914,453
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	487.620	1,593,035	0.000	0	487.620	1,593,035

County 93 - York

2007 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	174,825	0.000	0	51.500	174,825
55. 1D	0.000	0	14.000	37,600	0.000	0	14.000	37,600
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	14.000	30,750	0.000	0	14.000	30,750
58. 3D1	0.000	0	55.000	103,000	0.000	0	55.000	103,000
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	11.160	27,084	0.000	0	11.160	27,084
61. 4D	0.000	0	2.000	5,000	0.000	0	2.000	5,000
62. Total	0.000	0	147.660	378,259	0.000	0	147.660	378,259
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	27,900	0.000	0	11.000	27,900
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	13.700	6,165	0.000	0	13.700	6,165
70. 4G	0.000	0	33.960	78,930	0.000	0	33.960	78,930
71. Total	0.000	0	61.660	121,995	0.000	0	61.660	121,995
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	214.820	501,354	0.000	0	214.820	501,354

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	71.710	130,677	38,418.700	79,256,836	227,881.230	439,258,990	266,371.640	518,646,503
77.Dry Land	56.220	96,358	5,563.890	9,440,432	41,876.610	61,689,795	47,496.720	71,226,585
78.Grass	1.160	522	2,800.100	1,379,914	20,926.110	7,521,877	23,727.370	8,902,313
79.Waste	0.000	0	382.450	119,202	2,975.180	745,323	3,357.630	864,525
80.Other	0.000	0	8.000	2,400	189.420	88,338	197.420	90,738
81.Exempt	3.070	0	0.000	0	392.310	0	395.380	0
82.Total	129.090	227,557	47,173.140	90,198,784	293,848.550	509,304,323	341,150.780	599,730,664

2007 Agricultural Land Detail

County 93 - York

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	11.000	8.06%	18,700	10.16%	1,700.000
1A	39.500	28.94%	65,175	35.40%	1,650.000
2A1	29.000	21.25%	39,150	21.26%	1,350.000
2A	36.000	26.37%	45,000	24.44%	1,250.000
3A1	7.000	5.13%	7,000	3.80%	1,000.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	14.000	10.26%	9,100	4.94%	650.000
Irrigated Total	136.500	100.00%	184,125	100.00%	1,348.901

Dry:

1D1	276.600	25.14%	331,920	32.72%	1,200.000
1D	287.920	26.17%	316,712	31.22%	1,100.000
2D1	13.000	1.18%	11,700	1.15%	900.000
2D	106.500	9.68%	85,200	8.40%	800.000
3D1	337.030	30.63%	235,921	23.26%	700.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	13.000	1.18%	6,500	0.64%	500.000
4D	66.110	6.01%	26,444	2.61%	400.000
Dry Total	1,100.160	100.00%	1,014,397	100.00%	922.044

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	18.570	3.21%	8,357	5.39%	450.026
2G1	4.000	0.69%	1,200	0.77%	300.000
2G	43.000	7.43%	12,900	8.33%	300.000
3G1	84.000	14.52%	25,200	16.27%	300.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	16.000	2.77%	4,000	2.58%	250.000
4G	413.030	71.38%	103,258	66.65%	250.001
Grass Total	578.600	100.00%	154,915	100.00%	267.741

Irrigated Total	136.500	7.19%	184,125	13.44%	1,348.901
Dry Total	1,100.160	57.98%	1,014,397	74.03%	922.044
Grass Total	578.600	30.49%	154,915	11.31%	267.741
Waste	82.230	4.33%	16,833	1.23%	204.706
Other	0.000	0.00%	0	0.00%	0.000
Exempt	3.070	0.16%			
Market Area Total	1,897.490	100.00%	1,370,270	100.00%	722.148

As Related to the County as a Whole

Irrigated Total	136.500	0.05%	184,125	0.04%	
Dry Total	1,100.160	2.32%	1,014,397	1.42%	
Grass Total	578.600	2.44%	154,915	1.74%	
Waste	82.230	2.45%	16,833	1.95%	
Other	0.000	0.00%	0	0.00%	
Exempt	3.070	0.78%			
Market Area Total	1,897.490	0.56%	1,370,270	0.23%	

2007 Agricultural Land Detail

County 93 - York

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	40,826.170	73.53%	93,900,191	76.77%	2,300.000
1A	4,520.880	8.14%	9,719,904	7.95%	2,150.002
2A1	3,798.460	6.84%	7,407,008	6.06%	1,950.002
2A	746.340	1.34%	1,436,706	1.17%	1,925.002
3A1	3,331.610	6.00%	6,330,059	5.18%	1,900.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,632.040	2.94%	2,529,666	2.07%	1,550.002
4A	670.720	1.21%	989,314	0.81%	1,475.002
Irrigated Total	55,526.220	100.00%	122,312,848	100.00%	2,202.794

Dry:

1D1	1,890.440	58.25%	3,497,321	63.97%	1,850.003
1D	478.280	14.74%	813,076	14.87%	1,700.000
2D1	165.000	5.08%	255,750	4.68%	1,550.000
2D	77.350	2.38%	114,094	2.09%	1,475.035
3D1	286.480	8.83%	401,072	7.34%	1,400.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	250.130	7.71%	287,650	5.26%	1,150.002
4D	97.910	3.02%	97,910	1.79%	1,000.000
Dry Total	3,245.590	100.00%	5,466,873	100.00%	1,684.400

Grass:

1G1	154.240	14.55%	84,835	18.12%	550.019
1G	64.190	6.05%	32,095	6.86%	500.000
2G1	46.710	4.40%	21,020	4.49%	450.010
2G	36.500	3.44%	16,425	3.51%	450.000
3G1	206.030	19.43%	92,715	19.80%	450.007
3G	0.000	0.00%	0	0.00%	0.000
4G1	146.090	13.78%	58,436	12.48%	400.000
4G	406.670	38.35%	162,668	34.74%	400.000
Grass Total	1,060.430	100.00%	468,194	100.00%	441.513

Irrigated Total	55,526.220	92.50%	122,312,848	95.33%	2,202.794
Dry Total	3,245.590	5.41%	5,466,873	4.26%	1,684.400
Grass Total	1,060.430	1.77%	468,194	0.36%	441.513
Waste	173.880	0.29%	52,164	0.04%	300.000
Other	20.430	0.03%	8,172	0.01%	400.000
Exempt	0.000	0.00%			
Market Area Total	60,026.550	100.00%	128,308,251	100.00%	2,137.525

As Related to the County as a Whole

Irrigated Total	55,526.220	20.85%	122,312,848	23.58%	
Dry Total	3,245.590	6.83%	5,466,873	7.68%	
Grass Total	1,060.430	4.47%	468,194	5.26%	
Waste	173.880	5.18%	52,164	6.03%	
Other	20.430	10.35%	8,172	9.01%	
Exempt	0.000	0.00%			
Market Area Total	60,026.550	17.60%	128,308,251	21.39%	

2007 Agricultural Land Detail

County 93 - York

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	27,962.770	36.49%	55,226,500	40.49%	1,975.001
1A	20,582.430	26.86%	39,621,196	29.05%	1,925.000
2A1	3,867.030	5.05%	6,767,306	4.96%	1,750.000
2A	5,556.020	7.25%	9,028,540	6.62%	1,625.001
3A1	9,895.070	12.91%	14,100,488	10.34%	1,425.001
3A	0.000	0.00%	0	0.00%	0.000
4A1	5,646.010	7.37%	7,904,414	5.80%	1,400.000
4A	3,124.240	4.08%	3,749,088	2.75%	1,200.000
Irrigated Total	76,633.570	100.00%	136,397,532	100.00%	1,779.866

Dry:

1D1	5,551.160	28.61%	10,269,657	33.43%	1,850.001
1D	5,008.480	25.82%	8,764,847	28.53%	1,750.001
2D1	835.150	4.30%	1,336,240	4.35%	1,600.000
2D	2,253.460	11.62%	3,380,190	11.00%	1,500.000
3D1	2,991.980	15.42%	3,739,978	12.17%	1,250.001
3D	0.000	0.00%	0	0.00%	0.000
4D1	1,923.750	9.92%	2,308,500	7.51%	1,200.000
4D	836.330	4.31%	919,963	2.99%	1,100.000
Dry Total	19,400.310	100.00%	30,719,375	100.00%	1,583.447

Grass:

1G1	383.550	4.32%	191,775	5.97%	500.000
1G	747.310	8.41%	373,655	11.63%	500.000
2G1	201.250	2.27%	90,563	2.82%	450.002
2G	568.880	6.41%	256,573	7.99%	451.014
3G1	1,157.470	13.03%	472,161	14.70%	407.925
3G	0.000	0.00%	0	0.00%	0.000
4G1	1,220.760	13.75%	429,924	13.38%	352.177
4G	4,601.870	51.82%	1,397,369	43.50%	303.652
Grass Total	8,881.090	100.00%	3,212,020	100.00%	361.669

Irrigated Total	76,633.570	72.16%	136,397,532	79.92%	1,779.866
Dry Total	19,400.310	18.27%	30,719,375	18.00%	1,583.447
Grass Total	8,881.090	8.36%	3,212,020	1.88%	361.669
Waste	1,170.530	1.10%	286,938	0.17%	245.135
Other	108.130	0.10%	48,733	0.03%	450.688
Exempt	320.000	0.30%			
Market Area Total	106,193.630	100.00%	170,664,598	100.00%	1,607.107

As Related to the County as a Whole

Irrigated Total	76,633.570	28.77%	136,397,532	26.30%	
Dry Total	19,400.310	40.85%	30,719,375	43.13%	
Grass Total	8,881.090	37.43%	3,212,020	36.08%	
Waste	1,170.530	34.86%	286,938	33.19%	
Other	108.130	54.77%	48,733	53.71%	
Exempt	320.000	80.93%			
Market Area Total	106,193.630	31.13%	170,664,598	28.46%	

2007 Agricultural Land Detail

County 93 - York

Market Area: **4**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	66,127.960	62.55%	142,175,173	67.86%	2,150.000
1A	14,082.500	13.32%	28,165,000	13.44%	2,000.000
2A1	6,463.530	6.11%	11,795,956	5.63%	1,825.002
2A	2,982.930	2.82%	5,145,560	2.46%	1,725.001
3A1	9,188.190	8.69%	13,093,192	6.25%	1,425.002
3A	0.000	0.00%	0	0.00%	0.000
4A1	4,429.210	4.19%	6,200,894	2.96%	1,400.000
4A	2,445.190	2.31%	2,934,228	1.40%	1,200.000
Irrigated Total	105,719.510	100.00%	209,510,003	100.00%	1,981.753

Dry:

1D1	5,635.040	48.00%	10,283,958	54.90%	1,825.001
1D	2,031.770	17.31%	3,454,009	18.44%	1,700.000
2D1	534.070	4.55%	801,105	4.28%	1,500.000
2D	576.530	4.91%	807,142	4.31%	1,400.000
3D1	1,722.770	14.68%	2,067,324	11.04%	1,200.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	800.810	6.82%	880,891	4.70%	1,100.000
4D	437.650	3.73%	437,650	2.34%	1,000.000
Dry Total	11,738.640	100.00%	18,732,079	100.00%	1,595.762

Grass:

1G1	342.690	7.88%	197,050	10.34%	575.009
1G	291.350	6.70%	145,675	7.65%	500.000
2G1	234.460	5.39%	106,058	5.57%	452.350
2G	283.820	6.53%	127,720	6.70%	450.003
3G1	964.530	22.18%	435,091	22.84%	451.091
3G	0.000	0.00%	0	0.00%	0.000
4G1	523.480	12.04%	209,498	11.00%	400.202
4G	1,708.120	39.28%	684,048	35.91%	400.468
Grass Total	4,348.450	100.00%	1,905,140	100.00%	438.119

Irrigated Total	105,719.510	86.23%	209,510,003	90.92%	1,981.753
Dry Total	11,738.640	9.57%	18,732,079	8.13%	1,595.762
Grass Total	4,348.450	3.55%	1,905,140	0.83%	438.119
Waste	742.450	0.61%	259,859	0.11%	350.002
Other	53.860	0.04%	28,658	0.01%	532.083
Exempt	0.000	0.00%			
Market Area Total	122,602.910	100.00%	230,435,739	100.00%	1,879.529

As Related to the County as a Whole

Irrigated Total	105,719.510	39.69%	209,510,003	40.40%	
Dry Total	11,738.640	24.71%	18,732,079	26.30%	
Grass Total	4,348.450	18.33%	1,905,140	21.40%	
Waste	742.450	22.11%	259,859	30.06%	
Other	53.860	27.28%	28,658	31.58%	
Exempt	0.000	0.00%			
Market Area Total	122,602.910	35.94%	230,435,739	38.42%	

2007 Agricultural Land Detail

County 93 - York

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,556.380	17.78%	6,401,484	20.87%	1,800.000
1A	8,169.060	40.84%	14,295,861	46.61%	1,750.000
2A1	779.420	3.90%	1,169,130	3.81%	1,500.000
2A	1,639.630	8.20%	2,254,494	7.35%	1,375.001
3A1	3,437.410	17.19%	4,296,765	14.01%	1,250.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	1,315.580	6.58%	1,315,580	4.29%	1,000.000
4A	1,103.320	5.52%	937,824	3.06%	850.001
Irrigated Total	20,000.800	100.00%	30,671,138	100.00%	1,533.495

Dry:

1D1	1,512.510	14.03%	2,268,765	18.05%	1,500.000
1D	3,618.800	33.58%	5,156,795	41.03%	1,425.001
2D1	307.020	2.85%	383,775	3.05%	1,250.000
2D	1,340.080	12.43%	1,675,101	13.33%	1,250.000
3D1	2,467.310	22.89%	2,220,579	17.67%	900.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	972.200	9.02%	583,320	4.64%	600.000
4D	560.250	5.20%	280,125	2.23%	500.000
Dry Total	10,778.170	100.00%	12,568,460	100.00%	1,166.103

Grass:

1G1	102.160	1.18%	45,972	1.64%	450.000
1G	592.470	6.84%	236,988	8.43%	400.000
2G1	102.510	1.18%	41,004	1.46%	400.000
2G	478.520	5.53%	167,484	5.96%	350.004
3G1	1,011.580	11.68%	356,854	12.70%	352.768
3G	0.000	0.00%	0	0.00%	0.000
4G1	900.830	10.41%	315,291	11.22%	350.000
4G	5,469.040	63.17%	1,646,212	58.59%	301.005
Grass Total	8,657.110	100.00%	2,809,805	100.00%	324.566

Irrigated Total	20,000.800	49.26%	30,671,138	66.27%	1,533.495
Dry Total	10,778.170	26.54%	12,568,460	27.15%	1,166.103
Grass Total	8,657.110	21.32%	2,809,805	6.07%	324.566
Waste	1,153.040	2.84%	230,531	0.50%	199.933
Other	15.000	0.04%	5,175	0.01%	345.000
Exempt	72.310	0.18%			
Market Area Total	40,604.120	100.00%	46,285,109	100.00%	1,139.911

As Related to the County as a Whole

Irrigated Total	20,000.800	7.51%	30,671,138	5.91%	
Dry Total	10,778.170	22.69%	12,568,460	17.65%	
Grass Total	8,657.110	36.49%	2,809,805	31.56%	
Waste	1,153.040	34.34%	230,531	26.67%	
Other	15.000	7.60%	5,175	5.70%	
Exempt	72.310	18.29%			
Market Area Total	40,604.120	11.90%	46,285,109	7.72%	

2007 Agricultural Land Detail

County 93 - York

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	4,733.020	59.56%	11,595,904	63.02%	2,450.001
1A	1,830.870	23.04%	4,211,001	22.88%	2,300.000
2A1	306.970	3.86%	644,637	3.50%	2,100.000
2A	111.000	1.40%	222,000	1.21%	2,000.000
3A1	881.910	11.10%	1,587,438	8.63%	1,800.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	61.500	0.77%	107,625	0.58%	1,750.000
4A	22.000	0.28%	33,000	0.18%	1,500.000
Irrigated Total	7,947.270	100.00%	18,401,605	100.00%	2,315.462

Dry:

1D1	577.370	61.16%	1,212,477	64.83%	2,100.000
1D	208.690	22.11%	396,511	21.20%	1,900.000
2D1	20.000	2.12%	37,000	1.98%	1,850.000
2D	14.000	1.48%	25,200	1.35%	1,800.000
3D1	84.920	9.00%	144,364	7.72%	1,700.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	39.000	4.13%	54,600	2.92%	1,400.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	943.980	100.00%	1,870,152	100.00%	1,981.135

Grass:

1G1	2.000	2.18%	1,100	2.92%	550.000
1G	1.000	1.09%	500	1.33%	500.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	79.880	86.94%	31,952	84.86%	400.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	9.000	9.80%	4,100	10.89%	455.555
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	91.880	100.00%	37,652	100.00%	409.795

Irrigated Total	7,947.270	88.20%	18,401,605	90.57%	2,315.462
Dry Total	943.980	10.48%	1,870,152	9.20%	1,981.135
Grass Total	91.880	1.02%	37,652	0.19%	409.795
Waste	27.000	0.30%	8,100	0.04%	300.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	9,010.130	100.00%	20,317,509	100.00%	2,254.962

As Related to the County as a Whole

Irrigated Total	7,947.270	2.98%	18,401,605	3.55%	
Dry Total	943.980	1.99%	1,870,152	2.63%	
Grass Total	91.880	0.39%	37,652	0.42%	
Waste	27.000	0.80%	8,100	0.94%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	9,010.130	2.64%	20,317,509	3.39%	

2007 Agricultural Land Detail

County 93 - York

Market Area: **21**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	41.960	100.00%	94,411	100.00%	2,250.023
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	41.960	100.00%	94,411	100.00%	2,250.023

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	41.960	100.00%	94,411	100.00%	2,250.023
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	41.960	100.00%	94,411	100.00%	2,250.023

As Related to the County as a Whole

Irrigated Total	41.960	0.02%	94,411	0.02%	
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	41.960	0.01%	94,411	0.02%	

2007 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

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%	

2007 Agricultural Land Detail

County 93 - York

Market Area: **23**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	139.890	47.54%	441,506	48.28%	3,156.094
1A	95.570	32.48%	278,597	30.47%	2,915.109
2A1	0.000	0.00%	0	0.00%	0.000
2A	1.000	0.34%	4,000	0.44%	4,000.000
3A1	39.000	13.25%	115,150	12.59%	2,952.564
3A	0.000	0.00%	0	0.00%	0.000
4A1	11.000	3.74%	44,000	4.81%	4,000.000
4A	7.800	2.65%	31,200	3.41%	4,000.000
Irrigated Total	294.260	100.00%	914,453	100.00%	3,107.636

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	294.260	60.35%	914,453	57.40%	3,107.636
Dry Total	142.210	29.16%	476,990	29.94%	3,354.124
Grass Total	48.150	9.87%	192,592	12.09%	3,999.833
Waste	3.000	0.62%	9,000	0.56%	3,000.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	487.620	100.00%	1,593,035	100.00%	3,266.959

As Related to the County as a Whole

Irrigated Total	294.260	0.11%	914,453	0.18%	
Dry Total	142.210	0.30%	476,990	0.67%	
Grass Total	48.150	0.20%	192,592	2.16%	
Waste	3.000	0.09%	9,000	1.04%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	487.620	0.14%	1,593,035	0.27%	

2007 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	34.88%	174,825	46.22%	3,394.660
1D	14.000	9.48%	37,600	9.94%	2,685.714
2D1	0.000	0.00%	0	0.00%	0.000
2D	14.000	9.48%	30,750	8.13%	2,196.428
3D1	55.000	37.25%	103,000	27.23%	1,872.727
3D	0.000	0.00%	0	0.00%	0.000
4D1	11.160	7.56%	27,084	7.16%	2,426.881
4D	2.000	1.35%	5,000	1.32%	2,500.000
Dry Total	147.660	100.00%	378,259	100.00%	2,561.689

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	3.000	4.87%	9,000	7.38%	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%	27,900	22.87%	2,536.363
3G	0.000	0.00%	0	0.00%	0.000
4G1	13.700	22.22%	6,165	5.05%	450.000
4G	33.960	55.08%	78,930	64.70%	2,324.204
Grass Total	61.660	100.00%	121,995	100.00%	1,978.511

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	147.660	68.74%	378,259	75.45%	2,561.689
Grass Total	61.660	28.70%	121,995	24.33%	1,978.511
Waste	5.500	2.56%	1,100	0.22%	200.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	214.820	100.00%	501,354	100.00%	2,333.832

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	147.660	0.31%	378,259	0.53%	
Grass Total	61.660	0.26%	121,995	1.37%	
Waste	5.500	0.16%	1,100	0.13%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	214.820	0.06%	501,354	0.08%	

2007 Agricultural Land Detail

County 93 - York

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	71.710	130,677	38,418.700	79,256,836	227,881.230	439,258,990
Dry	56.220	96,358	5,563.890	9,440,432	41,876.610	61,689,795
Grass	1.160	522	2,800.100	1,379,914	20,926.110	7,521,877
Waste	0.000	0	382.450	119,202	2,975.180	745,323
Other	0.000	0	8.000	2,400	189.420	88,338
Exempt	3.070	0	0.000	0	392.310	0
Total	129.090	227,557	47,173.140	90,198,784	293,848.550	509,304,323

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	266,371.640	518,646,503	266,371.640	78.08%	518,646,503	86.48%	1,947.078
Dry	47,496.720	71,226,585	47,496.720	13.92%	71,226,585	11.88%	1,499.610
Grass	23,727.370	8,902,313	23,727.370	6.96%	8,902,313	1.48%	375.191
Waste	3,357.630	864,525	3,357.630	0.98%	864,525	0.14%	257.480
Other	197.420	90,738	197.420	0.06%	90,738	0.02%	459.619
Exempt	395.380	0	395.380	0.12%	0	0.00%	0.000
Total	341,150.780	599,730,664	341,150.780	100.00%	599,730,664	100.00%	1,757.963

* Department of Property Assessment & Taxation Calculates

2006 Plan of Assessment for York County
 Assessment years 2006-2007, 2007-2008 and 2008-2009
 Filed with York County Board

Assessment levels for the year 2006 for York County are 99.3% for Residential, Commercial and Industrial are 97.92% and Agricultural Land and Horticultural Land are 77.43%.

Real property in the County of York as per the 2006 County Abstract total \$1,160,512,301 for 9757 parcels of taxable value.

Residential	5,080 parcels	\$344,737,952 value
Commercial	915	131,703,990
Industrial	20	32,324,828
Recreational	25	799,699
TIF	423	25,413,081
Exempt Parcels	517	
Agricultural	3717	650,945,832
	259,540.46 irrigated acres	
	53,629.72 dry acres	
	24,332.93 grass acres	
	3,379.83 acres waste	
	291 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 getting our GIS up and running. We are in the process of drawing our land use and measuring ag use acres at the current time. We have 1/2 of the county drawn and counted.

For 2006 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 2007, the commercial property in the City of York will be updated as new construction occurs. A trend is beginning to occur with the development of the bi-pass, causing some commercial properties to move to the interstate area.

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.

During 2007 some computer updates will be needed. Several printers are becoming outdated and causing some problems with some major printing projects. With all the copy work done in the office it will be time to update our copy maching also.

For the year 2008 all commercial property will be maintained with new properties being added and old property uses kept update. 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.

For 2009 the assessor's office will be maintaining all records and keeping our GIS system current and usable. The GIS maps should be ready to go the Web Page by that time.

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.

2007 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 73% 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 73% 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 73% 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.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION for
York County**

I. Agricultural Land Value Correlation

In York County there are 50 qualified unimproved agricultural sales that are valued as having non-influenced value. All three measures of central tendency (median 73.34, mean 73.57, and weighted mean 71.50) are within the prescribed parameter and for direct equalization purposes the median measure of central tendency will be used in determining the overall level of value. Both of the qualitative measures, coefficient of dispersion (13.37) and price related differential (102.89) are suggesting that the assessment of the agricultural unimproved class has been done in a uniform and proportionate manner. A review of all available statistical data and administrative reports indicates that York County has achieved an acceptable level of value and that the quality of assessment has been met.

There will be no adjustment recommended to the agricultural class of land in York County.

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5571

Type: Qualified
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	47	MEDIAN:	73	COV:	19.08	95% Median C.I.:	69.77 to 75.37	(! : Derived)
(AgLand) TOTAL Sales Price:	14,911,629	WGT. MEAN:	70	STD:	13.64	95% Wgt. Mean C.I.:	66.15 to 73.76	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,818,629	MEAN:	71	AVG.ABS.DEV:	8.33	95% Mean C.I.:	67.58 to 75.38	
(AgLand) TOTAL Assessed Value:	10,366,270							
AVG. Adj. Sales Price:	315,289	COD:	11.40	MAX Sales Ratio:	109.09			
AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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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>											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03	3	81.49	79.82	80.75	2.29	98.84	76.19	81.78	N/A	153,333	123,822
01/01/04 TO 03/31/04	11	79.29	77.72	77.34	4.50	100.48	70.42	83.56	72.80 to 83.36	288,025	222,763
04/01/04 TO 06/30/04	5	74.11	75.47	74.32	4.15	101.55	71.36	84.08	N/A	259,673	192,986
07/01/04 TO 09/30/04	1	69.77	69.77	69.77			69.77	69.77	N/A	212,000	147,910
10/01/04 TO 12/31/04	2	68.53	68.53	69.61	7.03	98.45	63.71	73.35	N/A	359,500	250,255
01/01/05 TO 03/31/05	5	75.37	74.86	74.72	2.51	100.18	71.70	77.97	N/A	347,160	259,407
04/01/05 TO 06/30/05	3	69.12	70.58	68.42	7.07	103.16	63.98	78.65	N/A	337,000	230,584
07/01/05 TO 09/30/05	1	109.09	109.09	109.09			109.09	109.09	N/A	286,000	312,000
10/01/05 TO 12/31/05	2	81.00	81.00	79.45	9.47	101.95	73.33	88.67	N/A	169,890	134,983
01/01/06 TO 03/31/06	10	62.15	61.95	60.87	7.06	101.79	50.97	68.30	56.79 to 67.98	453,040	275,744
04/01/06 TO 06/30/06	4	61.11	51.15	56.98	29.98	89.76	7.31	75.04	N/A	264,500	150,714
<u>Study Years</u>											
07/01/03 TO 06/30/04	19	77.14	77.46	76.86	5.02	100.77	70.42	84.08	73.10 to 81.49	259,297	199,305
07/01/04 TO 06/30/05	11	73.03	72.08	71.71	5.39	100.52	63.71	78.65	63.98 to 77.97	334,345	239,746
07/01/05 TO 06/30/06	17	63.90	64.42	63.44	18.28	101.55	7.31	109.09	57.65 to 73.33	365,540	231,897
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	19	74.73	75.74	75.29	5.77	100.60	63.71	84.08	72.57 to 80.01	284,086	213,881
01/01/05 TO 12/31/05	11	75.37	77.92	76.23	9.58	102.22	63.98	109.09	69.12 to 88.67	306,598	233,705
<u>ALL</u>											
	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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AVG. Adj. Sales Price:	315,289	COD:	11.40	MAX Sales Ratio:	109.09			
AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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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	2	78.40	78.40	77.07	2.77	101.71	76.22	80.57	N/A	268,250	206,750	
3227	5	74.73	73.30	72.37	5.00	101.28	63.98	80.01	N/A	382,958	277,160	
3229	2	73.46	73.46	73.51	0.89	99.92	72.80	74.11	N/A	429,287	315,575	
3293	7	63.90	65.39	61.09	10.99	107.03	50.97	79.29	50.97 to 79.29	422,070	257,857	
3295	3	84.08	82.60	79.45	5.40	103.96	75.04	88.67	N/A	228,576	181,608	
3297	6	67.95	60.93	64.37	23.70	94.66	7.31	83.36	7.31 to 83.36	306,833	197,497	
3299	3	73.03	72.72	72.09	4.18	100.86	67.98	77.14	N/A	397,083	286,276	
3449	1	62.93	62.93	62.93			62.93	62.93	N/A	505,000	317,808	
3451	2	94.50	94.50	98.82	15.45	95.63	79.90	109.09	N/A	220,662	218,054	
3455	5	75.37	71.59	72.43	7.19	98.84	61.36	78.65	N/A	244,860	177,341	
3517	3	71.36	67.13	68.12	6.25	98.55	58.33	71.70	N/A	284,666	193,916	
3519	3	81.78	82.28	82.19	0.84	100.11	81.49	83.56	N/A	170,489	140,122	
3521	5	70.42	68.44	69.18	6.13	98.93	56.79	73.35	N/A	260,040	179,886	
ALL												
	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

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	15	70.42	71.37	70.38	7.40	101.40	61.04	83.36	66.13 to 77.14	364,046	256,232	
23	1	109.09	109.09	109.09			109.09	109.09	N/A	286,000	312,000	
3	10	73.46	73.08	72.38	12.48	100.96	56.79	88.67	58.33 to 84.08	186,463	134,961	
4	11	72.80	65.21	67.37	14.17	96.81	7.31	80.01	50.97 to 76.22	368,822	248,459	
5	3	80.57	80.93	80.49	2.03	100.54	78.65	83.56	N/A	153,489	123,540	
6	6	68.50	68.84	65.01	10.34	105.89	57.65	79.29	57.65 to 79.29	434,965	282,755	
ALL												
	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

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	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	
ALL												
	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	47	MEDIAN:	73	COV:	19.08	95% Median C.I.:	69.77 to 75.37	(! : Derived)
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AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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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	71.53	71.53	71.60	0.24	99.90	71.36	71.70	N/A	315,000	225,550	
41-0091												
72-0015	6	74.42	73.44	72.71	4.32	100.99	63.98	80.01	63.98 to 80.01	396,977	288,658	
72-0075	1	80.57	80.57	80.57			80.57	80.57	N/A	105,000	84,600	
80-0567	15	69.12	68.12	65.64	10.43	103.79	50.97	79.29	61.36 to 75.37	347,619	228,169	
93-0012	10	78.94	72.73	72.63	20.63	100.14	7.31	109.09	61.04 to 88.67	254,805	185,074	
93-0083	6	77.42	74.21	73.21	10.42	101.37	56.79	83.56	56.79 to 83.56	227,936	166,863	
93-0096	7	73.03	71.58	70.93	4.96	100.92	62.93	77.14	62.93 to 77.14	367,400	260,593	
NonValid School												
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
30.01 TO 50.00	2	78.35	78.35	77.97	4.00	100.49	75.22	81.49	N/A	91,200	71,109	
50.01 TO 100.00	23	73.03	71.47	70.94	14.32	100.75	7.31	109.09	68.30 to 79.29	196,791	139,603	
100.01 TO 180.00	19	74.11	72.02	70.96	7.83	101.49	50.97	83.36	66.37 to 77.14	442,843	314,255	
180.01 TO 330.00	2	64.68	64.68	61.46	10.86	105.23	57.65	71.70	N/A	830,500	510,425	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

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	3	84.08	84.01	83.35	3.72	100.79	79.29	88.67	N/A	155,396	129,530	
DRY-N/A	2	73.94	73.94	72.38	3.04	102.17	71.70	76.19	N/A	265,000	191,800	
GRASS-N/A	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
IRRGTD	21	74.11	75.33	74.29	7.95	101.41	62.93	109.09	71.36 to 77.97	337,967	251,067	
IRRGTD-N/A	20	68.71	65.82	64.28	14.77	102.41	7.31	83.56	61.04 to 74.73	334,505	215,009	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	3	84.08	84.01	83.35	3.72	100.79	79.29	88.67	N/A	155,396	129,530	
DRY-N/A	2	73.94	73.94	72.38	3.04	102.17	71.70	76.19	N/A	265,000	191,800	
GRASS-N/A	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
IRRGTD	34	73.22	70.87	70.49	11.80	100.54	7.31	109.09	68.30 to 75.37	327,880	231,129	
IRRGTD-N/A	7	69.12	69.83	64.94	9.16	107.53	57.65	80.57	57.65 to 80.57	377,071	244,885	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	5	79.29	79.99	77.51	6.27	103.19	71.70	88.67	N/A	199,238	154,438	
GRASS	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
IRRGTD	39	72.80	70.24	69.19	11.59	101.51	7.31	109.09	67.98 to 75.04	345,088	238,764	
IRRGTD-N/A	2	79.61	79.61	79.26	1.21	100.44	78.65	80.57	N/A	164,500	130,385	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
30000 TO 59999	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
60000 TO 99999	2	78.84	78.84	78.84	3.36	100.00	76.19	81.49	N/A	80,000	63,071	
100000 TO 149999	5	83.56	82.42	82.89	4.06	99.44	75.22	88.67	N/A	120,919	100,225	
150000 TO 249999	17	70.42	66.86	66.95	12.28	99.87	7.31	79.90	63.90 to 77.97	211,942	141,896	
250000 TO 499999	16	74.89	76.71	76.18	7.40	100.70	63.71	109.09	72.57 to 80.01	404,297	307,975	
500000 +	6	61.99	60.76	60.24	6.78	100.87	50.97	67.98	50.97 to 67.98	657,875	396,281	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

PA&T 2007 R&O Agricultural Statistics

Base Stat

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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 \$ _____												
Total \$ _____												
10000 TO 29999	2	34.34	34.34	15.72	78.71	218.41	7.31	61.36	N/A	112,500	17,685	
60000 TO 99999	4	78.38	78.37	78.33	3.40	100.05	75.22	81.49	N/A	91,850	71,942	
100000 TO 149999	12	72.19	72.58	70.82	10.86	102.49	56.79	88.67	63.90 to 83.56	182,726	129,406	
150000 TO 249999	9	73.10	73.35	73.21	7.34	100.19	63.71	81.78	66.13 to 79.29	244,054	178,671	
250000 TO 499999	19	73.35	73.09	71.69	9.67	101.96	50.97	109.09	66.37 to 76.22	454,000	325,474	
500000 +	1	57.65	57.65	57.65			57.65	57.65	N/A	1,211,000	698,200	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

**SPECIAL VALUE SECTION
CORRELATION for
York County**

II. Special Value Correlation

The same 50 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 73 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.

Only a small portion of York County is affected by special value, for purposes of valuation the value has been established from like uninfluenced agricultural sales that have occurred in the surrounding area and valued the same as other agricultural property in this market area.

PA&T 2007 Special Value Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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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>											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03	3	81.49	79.82	80.75	2.29	98.84	76.19	81.78	N/A	153,333	123,822
01/01/04 TO 03/31/04	11	79.29	77.72	77.34	4.50	100.48	70.42	83.56	72.80 to 83.36	288,025	222,763
04/01/04 TO 06/30/04	5	74.11	75.47	74.32	4.15	101.55	71.36	84.08	N/A	259,673	192,986
07/01/04 TO 09/30/04	1	69.77	69.77	69.77			69.77	69.77	N/A	212,000	147,910
10/01/04 TO 12/31/04	2	68.53	68.53	69.61	7.03	98.45	63.71	73.35	N/A	359,500	250,255
01/01/05 TO 03/31/05	5	75.37	74.86	74.72	2.51	100.18	71.70	77.97	N/A	347,160	259,407
04/01/05 TO 06/30/05	3	69.12	70.58	68.42	7.07	103.16	63.98	78.65	N/A	337,000	230,584
07/01/05 TO 09/30/05	1	109.09	109.09	109.09			109.09	109.09	N/A	286,000	312,000
10/01/05 TO 12/31/05	2	81.00	81.00	79.45	9.47	101.95	73.33	88.67	N/A	169,890	134,983
01/01/06 TO 03/31/06	10	62.15	61.95	60.87	7.06	101.79	50.97	68.30	56.79 to 67.98	453,040	275,744
04/01/06 TO 06/30/06	4	61.11	51.15	56.98	29.98	89.76	7.31	75.04	N/A	264,500	150,714
<u>Study Years</u>											
07/01/03 TO 06/30/04	19	77.14	77.46	76.86	5.02	100.77	70.42	84.08	73.10 to 81.49	259,297	199,305
07/01/04 TO 06/30/05	11	73.03	72.08	71.71	5.39	100.52	63.71	78.65	63.98 to 77.97	334,345	239,746
07/01/05 TO 06/30/06	17	63.90	64.42	63.44	18.28	101.55	7.31	109.09	57.65 to 73.33	365,540	231,897
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	19	74.73	75.74	75.29	5.77	100.60	63.71	84.08	72.57 to 80.01	284,086	213,881
01/01/05 TO 12/31/05	11	75.37	77.92	76.23	9.58	102.22	63.98	109.09	69.12 to 88.67	306,598	233,705
<u>ALL</u>											
	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558

PA&T 2007 Special Value Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	47	MEDIAN:	73	COV:	19.08	95% Median C.I.:	69.77 to 75.37	(!: Derived)
(AgLand) TOTAL Sales Price:	14,911,629	WGT. MEAN:	70	STD:	13.64	95% Wgt. Mean C.I.:	66.15 to 73.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,818,629	MEAN:	71	AVG.ABS.DEV:	8.33	95% Mean C.I.:	67.58 to 75.38	
(AgLand) TOTAL Assessed Value:	10,366,270							
AVG. Adj. Sales Price:	315,289	COD:	11.40	MAX Sales Ratio:	109.09			
AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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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	2	78.40	78.40	77.07	2.77	101.71	76.22	80.57	N/A	268,250	206,750	
3227	5	74.73	73.30	72.37	5.00	101.28	63.98	80.01	N/A	382,958	277,160	
3229	2	73.46	73.46	73.51	0.89	99.92	72.80	74.11	N/A	429,287	315,575	
3293	7	63.90	65.39	61.09	10.99	107.03	50.97	79.29	50.97 to 79.29	422,070	257,857	
3295	3	84.08	82.60	79.45	5.40	103.96	75.04	88.67	N/A	228,576	181,608	
3297	6	67.95	60.93	64.37	23.70	94.66	7.31	83.36	7.31 to 83.36	306,833	197,497	
3299	3	73.03	72.72	72.09	4.18	100.86	67.98	77.14	N/A	397,083	286,276	
3449	1	62.93	62.93	62.93			62.93	62.93	N/A	505,000	317,808	
3451	2	94.50	94.50	98.82	15.45	95.63	79.90	109.09	N/A	220,662	218,054	
3455	5	75.37	71.59	72.43	7.19	98.84	61.36	78.65	N/A	244,860	177,341	
3517	3	71.36	67.13	68.12	6.25	98.55	58.33	71.70	N/A	284,666	193,916	
3519	3	81.78	82.28	82.19	0.84	100.11	81.49	83.56	N/A	170,489	140,122	
3521	5	70.42	68.44	69.18	6.13	98.93	56.79	73.35	N/A	260,040	179,886	
ALL												
	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

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	15	70.42	71.37	70.38	7.40	101.40	61.04	83.36	66.13 to 77.14	364,046	256,232	
23	1	109.09	109.09	109.09			109.09	109.09	N/A	286,000	312,000	
3	10	73.46	73.08	72.38	12.48	100.96	56.79	88.67	58.33 to 84.08	186,463	134,961	
4	11	72.80	65.21	67.37	14.17	96.81	7.31	80.01	50.97 to 76.22	368,822	248,459	
5	3	80.57	80.93	80.49	2.03	100.54	78.65	83.56	N/A	153,489	123,540	
6	6	68.50	68.84	65.01	10.34	105.89	57.65	79.29	57.65 to 79.29	434,965	282,755	
ALL												
	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

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	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	
ALL												
	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

PA&T 2007 Special Value Statistics

Base Stat

Query: 5571

Type: Qualified
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	47	MEDIAN:	73	COV:	19.08	95% Median C.I.:	69.77 to 75.37	(!: Derived)
(AgLand) TOTAL Sales Price:	14,911,629	WGT. MEAN:	70	STD:	13.64	95% Wgt. Mean C.I.:	66.15 to 73.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,818,629	MEAN:	71	AVG.ABS.DEV:	8.33	95% Mean C.I.:	67.58 to 75.38	
(AgLand) TOTAL Assessed Value:	10,366,270							
AVG. Adj. Sales Price:	315,289	COD:	11.40	MAX Sales Ratio:	109.09			
AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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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	71.53	71.53	71.60	0.24	99.90	71.36	71.70	N/A	315,000	225,550	
41-0091												
72-0015	6	74.42	73.44	72.71	4.32	100.99	63.98	80.01	63.98 to 80.01	396,977	288,658	
72-0075	1	80.57	80.57	80.57			80.57	80.57	N/A	105,000	84,600	
80-0567	15	69.12	68.12	65.64	10.43	103.79	50.97	79.29	61.36 to 75.37	347,619	228,169	
93-0012	10	78.94	72.73	72.63	20.63	100.14	7.31	109.09	61.04 to 88.67	254,805	185,074	
93-0083	6	77.42	74.21	73.21	10.42	101.37	56.79	83.56	56.79 to 83.56	227,936	166,863	
93-0096	7	73.03	71.58	70.93	4.96	100.92	62.93	77.14	62.93 to 77.14	367,400	260,593	
NonValid School												
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
30.01 TO 50.00	2	78.35	78.35	77.97	4.00	100.49	75.22	81.49	N/A	91,200	71,109	
50.01 TO 100.00	23	73.03	71.47	70.94	14.32	100.75	7.31	109.09	68.30 to 79.29	196,791	139,603	
100.01 TO 180.00	19	74.11	72.02	70.96	7.83	101.49	50.97	83.36	66.37 to 77.14	442,843	314,255	
180.01 TO 330.00	2	64.68	64.68	61.46	10.86	105.23	57.65	71.70	N/A	830,500	510,425	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

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	3	84.08	84.01	83.35	3.72	100.79	79.29	88.67	N/A	155,396	129,530	
DRY-N/A	2	73.94	73.94	72.38	3.04	102.17	71.70	76.19	N/A	265,000	191,800	
GRASS-N/A	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
IRRGTD	21	74.11	75.33	74.29	7.95	101.41	62.93	109.09	71.36 to 77.97	337,967	251,067	
IRRGTD-N/A	20	68.71	65.82	64.28	14.77	102.41	7.31	83.56	61.04 to 74.73	334,505	215,009	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

PA&T 2007 Special Value Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	47	MEDIAN:	73	COV:	19.08	95% Median C.I.:	69.77 to 75.37	(! : Derived)
(AgLand) TOTAL Sales Price:	14,911,629	WGT. MEAN:	70	STD:	13.64	95% Wgt. Mean C.I.:	66.15 to 73.76	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,818,629	MEAN:	71	AVG.ABS.DEV:	8.33	95% Mean C.I.:	67.58 to 75.38	
(AgLand) TOTAL Assessed Value:	10,366,270							
AVG. Adj. Sales Price:	315,289	COD:	11.40	MAX Sales Ratio:	109.09			
AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	3	84.08	84.01	83.35	3.72	100.79	79.29	88.67	N/A	155,396	129,530	
DRY-N/A	2	73.94	73.94	72.38	3.04	102.17	71.70	76.19	N/A	265,000	191,800	
GRASS-N/A	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
IRRGTD	34	73.22	70.87	70.49	11.80	100.54	7.31	109.09	68.30 to 75.37	327,880	231,129	
IRRGTD-N/A	7	69.12	69.83	64.94	9.16	107.53	57.65	80.57	57.65 to 80.57	377,071	244,885	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	5	79.29	79.99	77.51	6.27	103.19	71.70	88.67	N/A	199,238	154,438	
GRASS	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
IRRGTD	39	72.80	70.24	69.19	11.59	101.51	7.31	109.09	67.98 to 75.04	345,088	238,764	
IRRGTD-N/A	2	79.61	79.61	79.26	1.21	100.44	78.65	80.57	N/A	164,500	130,385	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
30000 TO 59999	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475	
60000 TO 99999	2	78.84	78.84	78.84	3.36	100.00	76.19	81.49	N/A	80,000	63,071	
100000 TO 149999	5	83.56	82.42	82.89	4.06	99.44	75.22	88.67	N/A	120,919	100,225	
150000 TO 249999	17	70.42	66.86	66.95	12.28	99.87	7.31	79.90	63.90 to 77.97	211,942	141,896	
250000 TO 499999	16	74.89	76.71	76.18	7.40	100.70	63.71	109.09	72.57 to 80.01	404,297	307,975	
500000 +	6	61.99	60.76	60.24	6.78	100.87	50.97	67.98	50.97 to 67.98	657,875	396,281	
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558	

PA&T 2007 Special Value Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	47	MEDIAN:	73	COV:	19.08	95% Median C.I.:	69.77 to 75.37	(!: Derived)
(AgLand) TOTAL Sales Price:	14,911,629	WGT. MEAN:	70	STD:	13.64	95% Wgt. Mean C.I.:	66.15 to 73.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	14,818,629	MEAN:	71	AVG.ABS.DEV:	8.33	95% Mean C.I.:	67.58 to 75.38	
(AgLand) TOTAL Assessed Value:	10,366,270							
AVG. Adj. Sales Price:	315,289	COD:	11.40	MAX Sales Ratio:	109.09			
AVG. Assessed Value:	220,558	PRD:	102.19	MIN Sales Ratio:	7.31			

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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 \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	2	34.34	34.34	15.72	78.71	218.41	7.31	61.36	N/A	112,500	17,685
60000 TO 99999	4	78.38	78.37	78.33	3.40	100.05	75.22	81.49	N/A	91,850	71,942
100000 TO 149999	12	72.19	72.58	70.82	10.86	102.49	56.79	88.67	63.90 to 83.56	182,726	129,406
150000 TO 249999	9	73.10	73.35	73.21	7.34	100.19	63.71	81.78	66.13 to 79.29	244,054	178,671
250000 TO 499999	19	73.35	73.09	71.69	9.67	101.96	50.97	109.09	66.37 to 76.22	454,000	325,474
500000 +	1	57.65	57.65	57.65			57.65	57.65	N/A	1,211,000	698,200
ALL	47	73.10	71.48	69.95	11.40	102.19	7.31	109.09	69.77 to 75.37	315,289	220,558

**SPECIAL VALUE SECTION
CORRELATION for
York County**

III. Recapture Value Correlation

In York County there are 3 qualified unimproved agricultural sales that have a recapture value. For assessment year 2007 the values were reported at one-hundred percent of value in the 2007 County Abstract of Assessment for Real Property, Form 45 and the Assessed Value Update. However, through the legislative process LB 166 was passed and signed into law by the Governor on March 7 with the emergency clause calling for special valuation to be recaptured at seventy-five percent.

As a practical manner of comparison the reported values have been adjusted by seventy-five percent and the statistical measures can then be viewed in the same context as other counties. However, for measurement purposes the sample is not sufficient and there is no other information available that would indicate that the recapture value of the agricultural class has not been met.

There will be no recommended adjustment to the recapture valuation of the class of agricultural land in York County.

93-York County Recapture Statistics
Agricultural Unimproved

n=3 sales

Recapture at 100%

median	117.5
mean	106.18
wgtmean	111.01%
AAD	12.77
COD	10.87%
PRD	95.65

Recapture at 75%

median	88.12%
mean	79.64%
wgtmean	83.26%
AAD	9.57%
COD	10.86%
PRD	95.65%

cnty	book	page	saledate	saleamt	locationid	market	adj	nonag	adj sp
93	190	257	8/26/2005	282000	930037413	21	0	0	282000
93	187	447	1/21/2004	182400	930034589	23	0	0	182400
93	189	421	4/11/2005	115000	930146204	24	0	0	115000
								Sums	579400

agland	recapamt	baseratio	ad	75% recap	reduce 25%	ad
65363	331337	117.5	0	248503	88.12%	0.00%
114597	218280	119.67	2.17	163710	89.75%	1.63%
23328	93580	81.37	36.13	70185	61.03%	27.09%
	643197			482398		

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	3	MEDIAN:	118	COV:	20.26	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	579,400	WGT. MEAN:	111	STD:	21.51	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	579,400	MEAN:	106	AVG.ABS.DEV:	12.77	95% Mean C.I.:	52.73 to 159.63	
(AgLand) TOTAL Assessed Value:	643,197							
AVG. Adj. Sales Price:	193,133	COD:	10.87	MAX Sales Ratio:	119.67			
AVG. Assessed Value:	214,399	PRD:	95.65	MIN Sales Ratio:	81.37			

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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
<u>Qrtrs</u>											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	1	119.67	119.67	119.67			119.67	119.67	N/A	182,400	218,280
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
07/01/05 TO 09/30/05	1	117.50	117.50	117.50			117.50	117.50	N/A	282,000	331,337
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04	1	119.67	119.67	119.67			119.67	119.67	N/A	182,400	218,280
07/01/04 TO 06/30/05	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
07/01/05 TO 06/30/06	1	117.50	117.50	117.50			117.50	117.50	N/A	282,000	331,337
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	1	119.67	119.67	119.67			119.67	119.67	N/A	182,400	218,280
01/01/05 TO 12/31/05	2	99.44	99.44	107.03	18.17	92.90	81.37	117.50	N/A	198,500	212,458
<u>ALL</u>											
	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3451	2	118.59	118.59	118.35	0.91	100.20	117.50	119.67	N/A	232,200	274,808
3453	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
<u>ALL</u>											
	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
21	1	117.50	117.50	117.50			117.50	117.50	N/A	282,000	331,337
23	1	119.67	119.67	119.67			119.67	119.67	N/A	182,400	218,280
24	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
<u>ALL</u>											
	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	3	MEDIAN:	118	COV:	20.26	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	579,400	WGT. MEAN:	111	STD:	21.51	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	579,400	MEAN:	106	AVG.ABS.DEV:	12.77	95% Mean C.I.:	52.73 to 159.63	
(AgLand) TOTAL Assessed Value:	643,197							
AVG. Adj. Sales Price:	193,133	COD:	10.87	MAX Sales Ratio:	119.67			
AVG. Assessed Value:	214,399	PRD:	95.65	MIN Sales Ratio:	81.37			

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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
2	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399
____ALL____											
	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

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											
72-0075											
80-0567											
93-0012	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399
93-0083											
93-0096											
NonValid School											
____ALL____											
	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	2	99.44	99.44	107.03	18.17	92.90	81.37	117.50	N/A	198,500	212,458
50.01 TO 100.00	1	119.67	119.67	119.67			119.67	119.67	N/A	182,400	218,280
____ALL____											
	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS-N/A	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
IRRGTD	2	118.59	118.59	118.35	0.91	100.20	117.50	119.67	N/A	232,200	274,808
____ALL____											
	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

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
GRASS-N/A	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
IRRGTD	2	118.59	118.59	118.35	0.91	100.20	117.50	119.67	N/A	232,200	274,808
____ALL____											
	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5571

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	3	MEDIAN:	118	COV:	20.26	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	579,400	WGT. MEAN:	111	STD:	21.51	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	579,400	MEAN:	106	AVG.ABS.DEV:	12.77	95% Mean C.I.:	52.73 to 159.63	
(AgLand) TOTAL Assessed Value:	643,197							
AVG. Adj. Sales Price:	193,133	COD:	10.87	MAX Sales Ratio:	119.67			
AVG. Assessed Value:	214,399	PRD:	95.65	MIN Sales Ratio:	81.37			

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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
GRASS	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
IRRGTD	2	118.59	118.59	118.35	0.91	100.20	117.50	119.67	N/A	232,200	274,808
ALL	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

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 \$											
100000 TO 149999	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
150000 TO 249999	1	119.67	119.67	119.67			119.67	119.67	N/A	182,400	218,280
250000 TO 499999	1	117.50	117.50	117.50			117.50	117.50	N/A	282,000	331,337
ALL	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	81.37	81.37	81.37			81.37	81.37	N/A	115,000	93,580
150000 TO 249999	1	119.67	119.67	119.67			119.67	119.67	N/A	182,400	218,280
250000 TO 499999	1	117.50	117.50	117.50			117.50	117.50	N/A	282,000	331,337
ALL	3	117.50	106.18	111.01	10.87	95.65	81.37	119.67	N/A	193,133	214,399

March 1, 2007

Data used to determine special value for York County Nebraska.

York County currently has three areas where special value applications have been filed. One area is along the highway 81 corridor from the interstate to the City proper. This area is almost non accessible for farming but would make an ideal residential area adjacent to the golf course. The 2nd area is between the city limits west to the bi-pass being constructed. A potential residential area could be created on the east side of York along Maine Ave between Nobes Road and 6th st..

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 in 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. In 2006 two parcels already developed at the interstate sold for over \$1,000,000. Each parcel was frontage on the service road and may cause me to develop another value for that area.

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.

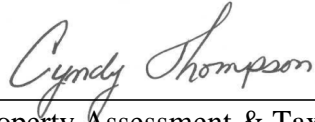
In 2004-2005-2006 agriculture sales have been \$3600 to 4100 an acre for irrigated land. With these sales I value that land within the special areas the same as if they were anywhere else in Market Area 2.

Certification

This is to certify that the 2007 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, 7005 1160 0001 1213 9881.

Dated this 9th day of April, 2007.



Property Assessment & Taxation