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2010 Commission Summary

93 York

Residential Real Property - Current

Number of Sales	398	Median	99
Total Sales Price	$36,599,130	Mean	101
Total Adj. Sales Price	$36,706,130	Wgt. Mean	98
Total Assessed Value	$35,864,754	Average Assessed Value of the Base	$79,631
Avg. Adj. Sales Price	$92,226	Avg. Assessed Value	$90,112

Confidenence Interval - Current

95% Median C.I	98.75 to 99.66
95% Mean C.I	98.35 to 103.20
95% Wgt. Mean C.I	95.76 to 99.66

% of Value of the Class of all Real Property Value in the County	26.90
% of Records Sold in the Study Period	7.73
% of Value Sold in the Study Period	8.75

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	412	99	99
2008	411	99	99
2007	414	99	99
2006	371	99	99

2010 Commission Summary

93 York

Commercial Real Property - Current

Number of Sales	56	Median	98
Total Sales Price	$14,466,840	Mean	96
Total Adj. Sales Price	$14,443,190	Wgt. Mean	88
Total Assessed Value	$12,675,449	Average Assessed Value of the Base	$234,479
Avg. Adj. Sales Price	$257,914	Avg. Assessed Value	$226,347

Confidenence Interval - Current

95% Median C.I	95.51 to 98.60
95% Mean C.I	91.29 to 100.48
95% Wgt. Mean C.I	76.53 to 98.99

% of Value of the Class of all Real Property Value in the County	14.42
% of Records Sold in the Study Period	5.98
% of Value Sold in the Study Period	5.77

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	68	97	97
2008	63	98	98
2007	60	99	99
2006	55	98	98

Opinions

2010 Opinions of the Property Tax Administrator for York County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

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 market value. The quality of assessment for the class of residential real property in York County indicates the assessment practices meet generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in York County is 98% of market value. The quality of assessment for the class of commercial real property in York County indicates the assessment practices meet generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural land in York County is 72% of market value. The quality of assessment for the class of agricultural land in York County indicates the assessment practices meet generally accepted mass appraisal practices.

It is my opinion that the level of value of the class of agricultural land receiving special valuation in York County is 72%. The quality of assessment for the class of agricultural land receiving special valuation in York County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.

STATE OF NEBRASKA
PROPERTY TAX ADMINISTRATOR
DEPT. OF REVENUE PROPERTY ASSESSMENT DIVISION

Ruth A. Sorensen
Property Tax Administrator

Residential Reports

2010 Assessment Actions for York County

taken to address the following property classes/subclasses:

Residential:

For 2010, York County has followed their 3 Year Plan which includes the following actions:

The county completed all residential pickup work.

The county conducted a thorough sale verification and analysis process.

The county inspected and updated all residential property (towns, rural residential and residential on agricultural parcels) in the county's third tier, (10-1 through 10-4).

The county inspected and updated selected residential property in at least 1/4th of the city of York. This included a selection of subclasses and neighborhoods that most needed attention.

The inspection process includes a drive by inspection of all buildings, new photos, site plan sketches, and an on-site inspection if it was necessary to gather relevant data.

The update process includes new replacement costs, new depreciation, and comparison of the results to known comparable properties that sold.

2010 Assessment Survey for York County

Residential Appraisal Information

1.	**Valuation data collection done by:**	
	Assessor	
2.	**List the valuation groupings used by the County:**	
	01	York: (Including: York Sub)
	02	Benedict
	03	Bradshaw
	04	Henderson
	05	McCool Junction
	06	Waco
	07	Villages: (Including: Arborville; Gresham; Lushton; Poston; Thayer)
	08	Lakes: (Including: Spring Lake Est.; Spring Lake View)
	09	Rural: (Including: York County; Rural York; Rural Benedict; Rural Bradshaw; Rural Gresham; Rural Henderson; Rural McCool Junction and Rural Waco)
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**	
	York County used 19 Residential Assessor Locations in 2009. For 2010, the county plans to consolidate many of them into nine broader valuation groups. York and Henderson are the most individualized markets among the towns. York Sub has been merged into the York due to having a common market influence. Henderson has long been a tight knit community that has its own market characteristics including strong infrastructure and a school system. It is a standalone community in the county. Benedict has its identity as a bedroom community for York, and Bradshaw tends to be a bedroom community for Grand Island. McCool Junction has maintained its own school system and infrastructure to serve the local farming community. Waco does not have a public school system any more, but it does have a Lutheran School which is the core of the community. Gresham, Lushton and Thayer are all small towns with no school system, minimal infrastructure and in a static or declining economic situation. Spring Lake Estates and Spring Lake View are both rural subdivisions located on small but exclusive lakes. Rural will now be a composite of the rural locations formerly associated with York, Benedict, Bradshaw, Gresham, Henderson, McCool Junction, and Waco.	
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**	
	Market and Cost	
4	**When was the last lot value study completed?**	
	2009	
a.	**What methodology was used to determine the residential lot values?**	
	Sales Comparison	

5.	**Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?**
	Yes
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?**
	The county develops their own tables using the local market.
a.	**How often does the County update depreciation tables?**
	Whenever the costs in each area, subdivision, subclass, or valuation group are updated, the depreciation tables are also updated.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	Assessor
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?**
	Yes
8.	**What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	The county inspection process is current with the 3 Year Plan. York County is on a 4 year inspection cycle rather than 6 years.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes; York County follows an inspection and update process that involves covering all parcels of all property types in the towns and rural areas in one township (tier) of the county in a year. Additionally, the city of York is inspected and updated in increments of 1/4th per year. There are four tiers and this cycle and it is repeated every four years. The cycle is tracked in the 3 Year Plan.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	All subclasses are analyzed annually with the possibility that they will need to be adjusted. This takes place whether the specific subclass is inspected or not. If an adjustment is deemed necessary to keep the values at the market level, it will be made. If the general level of value of a subclass is updated due to the inspection process, the uninspected comparable subclasses are adjusted to the same level. Any unreported changes that are discovered during the inspection process are implemented in the same manner as the pickup work.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	398	**MEDIAN:**	**99**	COV:	24.49	95% Median C.I.:	98.75 to 99.66
TOTAL Sales Price:	36,599,130	WGT. MEAN:	98	STD:	24.68	95% Wgt. Mean C.I.:	95.76 to 99.66
TOTAL Adj.Sales Price:	36,706,130	MEAN:	101	AVG.ABS.DEV:	9.80	95% Mean C.I.:	98.35 to 103.20
TOTAL Assessed Value:	35,864,754						
AVG. Adj. Sales Price:	92,226	COD:	9.87	MAX Sales Ratio:	378.53		
AVG. Assessed Value:	90,112	PRD:	103.14	MIN Sales Ratio:	26.43		

(!: Derived)

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Qrtrs_____	_____										
07/01/07 TO 09/30/07	75	99.83	101.73	99.96	8.37	101.77	45.82	142.42	98.52 to 100.90	87,264	87,229
10/01/07 TO 12/31/07	43	98.98	98.63	98.34	5.14	100.30	37.90	137.23	98.22 to 100.01	79,177	77,859
01/01/08 TO 03/31/08	37	99.16	101.83	97.71	10.65	104.22	72.75	278.10	97.10 to 100.14	93,975	91,821
04/01/08 TO 06/30/08	60	98.91	95.76	95.73	6.06	100.03	30.08	125.00	97.12 to 99.67	87,787	84,039
07/01/08 TO 09/30/08	59	98.46	104.10	96.97	13.07	107.35	54.62	378.53	96.83 to 99.75	94,386	91,527
10/01/08 TO 12/31/08	43	99.62	105.06	99.17	15.45	105.94	26.43	296.32	97.43 to 100.97	97,984	97,168
01/01/09 TO 03/31/09	27	100.47	100.77	95.32	13.73	105.71	32.40	152.02	99.41 to 105.43	100,020	95,341
04/01/09 TO 06/30/09	54	98.85	98.95	97.34	9.19	101.66	70.62	140.11	97.20 to 100.43	102,400	99,671
_____Study Years_____	_____										
07/01/07 TO 06/30/08	215	99.21	99.46	98.05	7.52	101.43	30.08	278.10	98.74 to 99.74	86,947	85,255
07/01/08 TO 06/30/09	183	99.30	102.31	97.35	12.63	105.10	26.43	378.53	98.18 to 99.93	98,427	95,818
_____Calendar Yrs_____	_____										
01/01/08 TO 12/31/08	199	98.97	101.37	97.26	11.03	104.23	26.43	378.53	97.97 to 99.48	93,098	90,543
_____ALL_____	_____										
	398	99.25	100.77	97.71	9.87	103.14	26.43	378.53	98.75 to 99.66	92,226	90,112

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	285	99.41	101.39	98.96	7.94	102.46	26.43	378.53	99.02 to 99.89	96,799	95,788
02	9	100.13	103.27	98.72	8.50	104.61	87.50	141.20	94.86 to 110.40	32,694	32,277
03	8	95.91	95.52	97.88	11.41	97.59	63.87	124.96	63.87 to 124.96	53,887	52,746
04	37	97.12	95.56	89.84	11.28	106.37	72.36	156.42	91.62 to 99.24	77,153	69,313
05	13	89.83	91.38	88.35	13.77	103.43	68.15	134.89	79.15 to 99.35	57,630	50,916
06	8	81.13	81.27	80.58	14.68	100.86	54.62	99.79	54.62 to 99.79	86,137	69,408
07	10	112.39	127.61	93.11	46.82	137.05	30.08	278.10	78.21 to 207.43	25,470	23,716
08	5	99.54	104.82	100.63	10.50	104.16	89.29	133.33	N/A	106,400	107,065
09	23	100.94	101.86	99.55	6.74	102.32	78.93	129.41	98.67 to 103.44	144,057	143,410
_____ALL_____	_____										
	398	99.25	100.77	97.71	9.87	103.14	26.43	378.53	98.75 to 99.66	92,226	90,112

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	369	99.24	100.49	97.65	9.51	102.90	26.43	378.53	98.79 to 99.65	97,172	94,891
2	28	99.54	104.77	100.81	14.72	103.93	70.78	141.20	94.94 to 109.72	27,120	27,340
3	1	93.81	93.81	93.81			93.81	93.81	N/A	90,000	84,429
_____ALL_____	_____										
	398	99.25	100.77	97.71	9.87	103.14	26.43	378.53	98.75 to 99.66	92,226	90,112

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

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AVG. Assessed Value:	90,112	PRD:	103.14	MIN Sales Ratio:	26.43		

(!: Derived)

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	397	99.25	100.78	97.71	9.89	103.14	26.43	378.53	98.79 to 99.66	92,307	90,190
06	1	98.67	98.67	98.67			98.67	98.67	N/A	60,000	59,200
07											
ALL											
	398	99.25	100.77	97.71	9.87	103.14	26.43	378.53	98.75 to 99.66	92,226	90,112

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	10	112.49	154.42	178.23	63.68	86.64	30.08	378.53	87.50 to 278.10	1,955	3,484
5000 TO 9999	6	113.83	122.86	120.09	17.43	102.31	94.94	156.42	94.94 to 156.42	7,783	9,346
Total $											
1 TO 9999	16	113.83	142.58	137.24	45.87	103.89	30.08	378.53	97.00 to 156.42	4,140	5,682
10000 TO 29999	44	99.71	105.84	104.56	16.27	101.22	70.78	157.33	95.97 to 110.40	20,324	21,250
30000 TO 59999	80	99.55	98.55	98.52	8.68	100.03	32.40	137.23	98.32 to 100.80	44,635	43,973
60000 TO 99999	104	99.10	98.98	98.97	5.53	100.01	73.23	127.28	98.28 to 99.79	77,844	77,045
100000 TO 149999	92	98.96	97.77	97.52	7.88	100.26	54.62	296.32	97.69 to 99.49	122,503	119,460
150000 TO 249999	51	99.32	97.65	97.74	4.71	99.90	74.96	122.04	98.27 to 100.09	185,597	181,407
250000 TO 499999	11	97.98	92.38	91.71	8.54	100.73	26.43	108.48	94.47 to 100.04	303,929	278,736
ALL											
	398	99.25	100.77	97.71	9.87	103.14	26.43	378.53	98.75 to 99.66	92,226	90,112

Residential Correlation

Residential Real Property

I. Correlation

The level of value for the residential real property in York County, as determined by the PTA is 99%. The mathematically calculated median is 99%.

RESIDENTIAL:The quality of the assessment of the residential property in York County is considered good. There are several variables that are taken into account to reach this conclusion. First, the county has actively conducted the inspection of residential property in a cyclical pattern. They are current and timely in all of their pickup work. This assures that the records are kept up to date. Second, they have a strong sale verification process which feeds into their ongoing residential sales analysis process. The residential assessment practices in York County are good. When the residential statistics for York County were reviewed, there were 4 of the 9 Valuation Groups that displayed median ration outside the acceptable range of 92 to 100%. After additional analysis, the following observations and conclusions were made:

Valuation Group 05 has 13 sales in McCool Junction, population of 387, on Highway 81, 8 miles south of York. Historically: in 2008, there were 13 sales, an average selling price of $69,903 a median of 97.73, and a mean of 95.17; in 2009, there were 11 sales, an average selling price of $66,927, a median of 99.31, a mean of 91.17; in 2010, there are 13 sales, an average selling price of $57,630, a median of 89.83, a mean of 91.38. In 2010, the average selling price has dropped by over $10,000 and the median also dropped by nearly 10%. Nothing has happened in the town that might cause average values to drop more than $10,000 in one year and assessed values were not changed for 2010, so if the sample represented the population the measured level of value would likely be higher rather than lower. No non-binding recommendations are offered for this subclass.

Valuation Group 06 has 8 sales in Waco. There are not enough sales to suggest an adjustment so no non-binding recommendations are offered for this subclass.

Valuation Group 07 has 10 sales; 8 occurred in Gresham, population of 270, on Highway 69, about 20 miles north and east of York, and 2 in Thayer, population of 71, on county roads, about 12 miles north and east of York. Both sales in Thayer and 3 of the 8 Gresham sales combined for 5 of the 10 sales with an average selling price of $2,700. This is definitely not representative of the assessed parcels in this valuation group. No non-binding recommendations are offered for this subclass.

Valuation Group 09 is made up of the 23 sales; which occurred in 5 assessor locations with rural locations throughout the county. In 2010, the 23 qualified sales had an average price of $144,057, a median ratio of 100.94 and a mean ratio of 101.86. All of these locations were updated for 2010, and most are in the desired range. Only the 6 sales in the vicinity of York exceeded the desired level of value at 102.66. Collectively, the valuation group only exceeds the rounded 100% upper threshold by 0.44% and should not be adjusted particularly since they were just updated. There really isn't sufficient data to second guess the assessors work in this instance. No non-binding recommendations are offered for this subclass.

Overall, the relevant valuation groups either have medians within the range or have been individually addressed. Two of the three measures of central tendency for the residential class are within the statutorily accepted range. The median would be the most reliable measure and indicates a level of value of 99%. There will be no recommendations for adjustment to the class or to any subclass of residential property.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL:The sale verification in York County is exclusively done by the county assessor. The verification relies on personal knowledge of the county, questionnaires, interviews on the phone, third party interviews and occasionally direct interviews with a party to the sale. When it is necessary, some situations require off site inspection and occasional on site inspection:
All transfers with stamps in excess of $2.25 or consideration in excess of $100 are screened and preliminarily qualified based on the general knowledge of the assessor. Many known to be between family members or known to be transfers of convenience are disqualified immediately. The assessor then includes all sales that pass the initial screening and are from familiar parties transferring property under normal circumstances in the initial sales file as qualified sales.
The assessor sends questionnaires to buyers and sometimes to sellers to verify the price, any personal property or other circumstances that are relevant to the sale. Relevant circumstances include changes to the property just prior to or just after the sale. The assessor estimates that this includes about 50% of the residential sales. If the buyer returns a logical response, and the sale is deemed to be arms-length, it is included in the sales file as qualified. If there is no response to the questionnaire, or the response is unclear, the assessor will contact another party to the sale or knowledgeable third party. Any remaining issues are likely to be resolved on a drive by of the property or an on site interview and inspection of the parcel. The assessor does not require an inspection of the parcel unless there are unresolved issues that can be addressed in no other way.

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	**99**	**98**	**101**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for York County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**9.87**	**103.14**

RESIDENTIAL:The assessment statistics prepared for the residential parcels are indicative of good assessment practices as well. The COD at 9.87 is well within the desired range suggesting an acceptable degree of uniformity. The PRD at 103.14 indicates a mild tendency toward regressive valuation, and is slightly above the accepted range. The analysis of the "Sale Price" strata confirms that the extreme lower value sales are over assessed relative to the higher value sales. All of the "Sale Price" strata above $10,000 show very good statistics. Over all, the residential quality of assessment is good.

2010 Assessment Actions for York County

taken to address the following property classes/subclasses:

Commercial:

For 2010, York County has followed their 3 Year Plan which includes the following actions:

The county completed all commercial pickup work.

The county conducted a thorough sale verification and analysis process.

The county inspected and updated all commercial property in the county's third tier, (10-1 through 10-4).

The county inspected and updated selected commercial property in at least 1/4th of the city of York.

The inspection process includes a drive by inspection of all buildings, new photos, site plan sketches, and an on-site inspection if it was necessary to gather relevant data.

The update process includes new replacement costs, new depreciation, and comparison of the results to known comparable properties that sold.

2010 Assessment Survey for York County

Commercial / Industrial Appraisal Information

1.	**Valuation data collection done by:**	
	Assessor	
2.	**List the valuation groupings used by the County:**	
	01	York: (Including: York Sub; Rural York parcels)
	02	Henderson: (Including any nearby Rural Henderson)
	03	Villages: (Including Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; Waco; and any nearby rural will associate with the villages)
	04	Interstate
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**	
	Only York, Henderson and the Interstate corridor have unique and identifiable market characteristics. Each has individual locational and demographical characteristics. There is a level of commercial market activity in each of these locations. The remaining valuation group is made up of numerous assessor locations that have no strong characteristics related to a commercial market. Sales in these locations tend to be random and based on the economic situation of the individual buyer and seller rather than the community.	
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**	
	Cost and sales Comparison	
4	**When was the last lot value study completed?**	
	2008	
a.	**What methodology was used to determine the commercial lot values?**	
	Market Analysis / Sales Comparison	
5.	**Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?**	
	Yes	
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?**	
	The county develops its own depreciation tables using local market analysis.	
a.	**How often does the County update the depreciation tables?**	
	Whenever the costs in each area, subdivision, subclass, or valuation group are updated, the depreciation tables are also updated.	
7.	**Pickup work:**	
a.	**Is pickup work done annually and is it completed by March 19th?**	
	Yes	

b.	**By Whom?**
	Assessor
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?**
	Yes; All pickup work is costed and depreciated with the same tables as those used for the comparable parcels in the applicable assessor location. The additional value is integrated into the current valuation process.
8.	**What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	The county inspection process is current with the 3 Year Plan. York County is on a 4 year inspection cycle rather than 6 years.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes; York County follows an inspection and update process that involves covering all parcels of all property types in the towns and rural areas in one township (tier) of the county in a year. Additionally, the city of York is inspected and updated in increments of $1/4^{th}$ per year. There are four tiers and this cycle and it is repeated every four years. The cycle is tracked in the 3 Year Plan.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	All subclasses are analyzed annually with the possibility that they will need to be adjusted. This takes place whether the specific subclass is inspected or not. If an adjustment is deemed necessary to keep the values at the market level, it will be made. If the general level of value of a subclass is updated due to the inspection process, the uninspected comparable subclasses are adjusted to the same level. Any unreported changes that are discovered during the inspection process are implemented in the same manner as the pickup work.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

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

NUMBER of Sales:	56	**MEDIAN:**	**98**	COV:	18.31	95% Median C.I.:	95.51 to 98.60
TOTAL Sales Price:	14,466,840	WGT. MEAN:	88	STD:	17.55	95% Wgt. Mean C.I.:	76.53 to 98.99
TOTAL Adj.Sales Price:	14,443,190	MEAN:	96	AVG.ABS.DEV:	9.39	95% Mean C.I.:	91.29 to 100.48
TOTAL Assessed Value:	12,675,449						
AVG. Adj. Sales Price:	257,914	COD:	9.60	MAX Sales Ratio:	153.00		
AVG. Assessed Value:	226,347	PRD:	109.26	MIN Sales Ratio:	35.55		

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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
_____Qrtrs_____	_____										
07/01/06 TO 09/30/06	6	95.13	97.14	98.97	3.02	98.16	93.98	105.48	93.98 to 105.48	37,350	36,964
10/01/06 TO 12/31/06	4	99.32	96.21	97.75	4.17	98.42	85.53	100.65	N/A	302,350	295,553
01/01/07 TO 03/31/07	4	93.88	95.01	94.63	2.64	100.41	91.66	100.64	N/A	100,000	94,626
04/01/07 TO 06/30/07	4	95.59	81.32	63.23	17.74	128.60	35.55	98.53	N/A	703,750	444,996
07/01/07 TO 09/30/07	8	97.71	96.08	91.32	3.20	105.21	80.60	100.67	80.60 to 100.67	210,875	192,570
10/01/07 TO 12/31/07	6	98.11	99.59	100.34	4.30	99.25	91.87	113.85	91.87 to 113.85	182,100	182,724
01/01/08 TO 03/31/08	4	94.88	81.32	96.78	17.61	84.02	36.80	98.71	N/A	68,000	65,812
04/01/08 TO 06/30/08	8	99.13	105.38	99.63	17.85	105.78	59.21	153.00	59.21 to 153.00	311,961	310,796
07/01/08 TO 09/30/08	3	105.38	103.43	103.98	4.29	99.47	95.67	109.24	N/A	130,000	135,177
10/01/08 TO 12/31/08	6	91.06	86.94	83.53	11.07	104.08	56.88	106.39	56.88 to 106.39	570,400	476,471
01/01/09 TO 03/31/09	2	112.40	112.40	109.52	3.29	102.63	108.70	116.10	N/A	45,000	49,285
04/01/09 TO 06/30/09	1	105.36	105.36	105.36			105.36	105.36	N/A	345,000	363,492
_____Study Years_____	_____										
07/01/06 TO 06/30/07	18	95.13	92.94	76.64	7.01	121.28	35.55	105.48	93.40 to 99.13	258,250	197,916
07/01/07 TO 06/30/08	26	97.90	97.48	97.10	10.24	100.39	36.80	153.00	96.85 to 99.01	213,357	207,174
07/01/08 TO 06/30/09	12	100.52	96.84	87.73	11.63	110.38	56.88	116.10	90.56 to 108.70	353,950	310,535
_____Calendar Yrs_____	_____										
01/01/07 TO 12/31/07	22	97.52	94.16	80.00	6.28	117.71	35.55	113.85	93.40 to 98.58	272,481	217,973
01/01/08 TO 12/31/08	21	97.34	95.25	91.40	15.32	104.22	36.80	153.00	91.55 to 105.38	313,337	286,380
_____ALL_____	_____										
	56	97.72	95.89	87.76	9.60	109.26	35.55	153.00	95.51 to 98.60	257,914	226,347

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	36	98.06	97.22	92.62	8.02	104.96	56.88	153.00	96.62 to 99.13	297,881	275,907
02	9	98.60	103.59	99.94	9.10	103.66	91.55	131.27	93.98 to 116.10	77,538	77,490
03	11	94.80	85.21	67.69	14.20	125.88	35.55	106.39	36.80 to 100.00	274,690	185,943
_____ALL_____	_____										
	56	97.72	95.89	87.76	9.60	109.26	35.55	153.00	95.51 to 98.60	257,914	226,347

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	49	98.02	97.49	87.67	6.71	111.20	35.55	131.27	96.62 to 99.01	290,756	254,917
2	7	93.40	84.63	94.08	29.55	89.95	36.80	153.00	36.80 to 153.00	28,014	26,356
_____ALL_____	_____										
	56	97.72	95.89	87.76	9.60	109.26	35.55	153.00	95.51 to 98.60	257,914	226,347

PAD 2010 R&O Statistics

Base Stat

State Stat Run

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	98.58	99.50	100.02	2.66	99.48	95.51	105.36	N/A	221,400	221,442
03	50	97.49	95.44	85.48	10.45	111.66	35.55	153.00	94.35 to 98.60	243,473	208,114
04	1	100.00	100.00	100.00			100.00	100.00	N/A	1,162,500	1,162,500
ALL											
	56	97.72	95.89	87.76	9.60	109.26	35.55	153.00	95.51 to 98.60	257,914	226,347

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low $											
1 TO 4999	2	95.13	95.13	95.14	0.34	99.98	94.80	95.45	N/A	1,050	999
5000 TO 9999	2	71.60	71.60	79.93	48.60	89.57	36.80	106.39	N/A	6,575	5,255
Total $											
1 TO 9999	4	95.13	83.36	82.03	18.46	101.63	36.80	106.39	N/A	3,812	3,127
10000 TO 29999	9	93.98	98.92	98.80	22.76	100.12	56.88	153.00	59.21 to 131.27	18,594	18,370
30000 TO 59999	3	100.65	99.23	98.51	4.61	100.72	91.55	105.48	N/A	39,800	39,208
60000 TO 99999	14	98.28	99.59	99.57	4.03	100.02	90.56	109.24	95.67 to 108.02	76,613	76,284
100000 TO 149999	6	97.52	95.97	96.08	2.38	99.88	91.66	99.13	91.66 to 99.13	123,166	118,336
150000 TO 249999	7	98.01	98.00	98.52	5.43	99.48	85.53	113.85	85.53 to 113.85	186,014	183,256
250000 TO 499999	6	98.59	100.23	100.25	2.92	99.98	96.62	105.38	96.62 to 105.38	304,833	305,593
500000 +	7	93.16	84.39	81.38	15.18	103.71	35.55	100.04	35.55 to 100.04	1,314,071	1,069,373
ALL											
	56	97.72	95.89	87.76	9.60	109.26	35.55	153.00	95.51 to 98.60	257,914	226,347

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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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)	7	93.40	77.97	88.23	22.42	88.37	36.80	106.39	36.80 to 106.39	26,321	23,223
319	3	93.16	90.59	89.06	6.23	101.72	80.60	98.02	N/A	638,333	568,530
326	2	103.98	103.98	101.60	5.06	102.33	98.71	109.24	N/A	109,250	111,003
340	1	96.93	96.93	96.93			96.93	96.93	N/A	75,000	72,701
341	1	90.56	90.56	90.56			90.56	90.56	N/A	80,000	72,449
342	1	153.00	153.00	153.00			153.00	153.00	N/A	20,000	30,600
343	3	98.26	94.61	97.76	4.92	96.78	85.53	100.04	N/A	555,666	543,202
344	8	97.97	99.69	100.99	4.88	98.71	91.66	113.85	91.66 to 113.85	187,700	189,559
350	4	95.44	89.42	46.91	25.82	190.63	35.55	131.27	N/A	449,712	210,955
352	8	100.65	100.54	100.22	2.49	100.32	95.51	105.48	95.51 to 105.48	157,050	157,390
353	4	98.06	99.62	98.57	3.51	101.07	94.35	108.02	N/A	143,750	141,688
384	1	92.42	92.42	92.42			92.42	92.42	N/A	13,500	12,477
406	4	99.07	103.19	99.51	4.46	103.70	98.53	116.10	N/A	76,250	75,874
407	2	89.41	89.41	83.45	7.00	107.14	83.15	95.67	N/A	1,640,000	1,368,594
419	1	97.79	97.79	97.79			97.79	97.79	N/A	85,340	83,455
442	1	91.87	91.87	91.87			91.87	91.87	N/A	110,000	101,054
468	1	94.80	94.80	94.80			94.80	94.80	N/A	1,000	948
476	1	91.55	91.55	91.55			91.55	91.55	N/A	45,000	41,197
494	1	100.00	100.00	100.00			100.00	100.00	N/A	1,162,500	1,162,500
528	2	100.91	100.91	101.47	7.73	99.44	93.11	108.70	N/A	74,625	75,721
ALL	56	97.72	95.89	87.76	9.60	109.26	35.55	153.00	95.51 to 98.60	257,914	226,347

Commercial Correlation

Commerical Real Property

I. Correlation

The level of value for the commercial real property in York County, as determined by the PTA is 98%. The mathematically calculated median is 98%.

COMMERCIAL:The quality of the assessment of the commercial property in York County is considered to be good. There are several variables that are taken into account to reach this conclusion. First, the county has actively conducted the inspection of commercial property in a cyclical pattern. They are current and timely in all of their pickup work. This assures that the records are kept up to date. Second, they have a strong sale verification process which feeds into their ongoing commercial sales analysis process. The analysis that is done continuously tests the county values against the local market. The level of value for the class and each subclass of commercial property is always under review. Third, whenever the analysis of the market indicates that the commercial class or a subclass of the commercial property is not at the required level, the county will adjust or update the values to the proper level. Last, the county assessor does almost all of the commercial valuation work in house which assures that the assessor is directly familiar with each parcel that has to be valued. The commercial assessment practices in York County are good. Good assessment practices are necessary to insure that solid valuation and update procedures are in place. This is doubly important in the measurement of the valuation commercial parcels because they are so diverse and sales are relatively sparse. Because of commercial diversity, typical assessment sales ratio studies and the resulting statistics are often less revealing of assessment performance than the actual assessment practices are.

The commercial statistics are typical of a medium size county with 56 qualified commercial sales. These sales are divided among three valuation groups that individually measure within the range. There are 19 commercial occupancy codes, but none with more than 8 sales. Of those, only 352, (low rise multiple residences) is fractionally above the range, but it occurs in two valuation groups. Considering the diverse nature of property classed together as commercial property, it not useful to make recommendations based on any subclass. There are too few sales and too little comparability among those sales to rely on subclass statistics. Given the county's efforts to keep current records and implement consistent valuation procedures it is likely that the level of value exists within the three measures of central tendency. The mean is easily biased by outlier ratios and the weighted mean is biased by high dollar sales. This set of statistics contains both outliers and high dollar sales. Only the median is not subject to either bias, and of the three measures of central tendency it is the most likely to indicate the level of value. The median at 98% and the mean at 96% are both within the statutorily accepted range and support each other. The median is considered the best measure of the level of value so commercial property is estimated to be 98%. There will be no recommendations for adjustment to the class or to any subclass of commercial property.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL:The sale verification in York County is exclusively done by the county assessor. The verification relies on personal knowledge of the county, questionnaires, interviews on the phone, third party interviews and occasionally direct interviews with a party to the sale. When it is necessary, some situations require off site inspection and occasional on site inspection:
All transfers with stamps in excess of $2.25 or consideration in excess of $100 are screened and preliminarily qualified based on the general knowledge of the assessor. Many known to be between family members or known to be transfers of convenience are disqualified immediately. The assessor then includes all sales that pass the initial screening and are from familiar parties transferring property under normal circumstances in the initial sales file as qualified sales.
The assessor sends questionnaires to buyers and sometimes to sellers to verify the price, any personal property or other circumstances that are relevant to the sale. Relevant circumstances include changes to the property just prior to or just after the sale. The assessor estimates that this includes less than 50% of the commercial sales. If the buyer returns a logical response, and the sale is deemed to be arms-length, it is included in the sales file as qualified. If there is no response to the questionnaire, or the response is unclear, the assessor will contact another party to the sale or knowledgeable third party. Any remaining issues are likely to be resolved on a drive by of the property or an on site interview and inspection of the parcel. The assessor does not require an inspection of the parcel unless there are unresolved issues that can be addressed in no other way.

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	**98**	**88**	**96**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for York County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**9.60**	**109.26**

COMMERCIAL:The assessment statistics prepared for the commercial parcels are indicative of good assessment practices as well. The COD at 9.60 is well within the desired range suggesting an acceptable degree of uniformity. The PRD at 109.26 however, indicates a tendency of regressive valuation. The PRD as well as the weighted mean are highly impacted by the 7 sales in the "Sale Price" stratum of $500,000+. The combined dollar weighting of these sales is over 60% of the entire commercial sales file and they have a weighted mean of 81.38% The remaining "Sale Price" strata over $10,000 have good statistics, in particularly the weighted mean. Except for the extremely high and low value properties, the commercial valuation is not nearly as regressive as the PRD indicates. It is likely that the quality of assessment is good based on the quality of the data in the records and the consistency of the valuation procedures used by the county. Based on the observations of the assessment practices, not the statistics displayed above, the quality of assessment is considered to be good.

Agricultural or Special Valuation Reports

2010 Assessment Actions for York County

taken to address the following property classes/subclasses:

Agricultural:

For 2010, York County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels.

The county conducted a thorough sale verification and analysis process. In 2009, York County maintained six market areas but after their analysis has merged three minor areas into the remaining 3 areas. Market Areas 1 & 5 were merged into Market Area 3 and Market Area 6 was merged into Market Area 2 for 2010. Following that, implemented new values for agricultural land throughout the county.

The county inspected and updated all improvements on agricultural parcels in the county's third tier, (10-1 through 10-4).

The inspection process includes a drive by inspection of all buildings, new photos, site plan sketches, and an on-site inspection if it was necessary to gather relevant data.

The update process includes new replacement costs, new depreciation, and comparison of the results to known comparable properties that sold.

2010 Assessment Survey for York County

Agricultural Appraisal Information

1.	**Valuation data collection done by:**
	Assessor
2.	**Does the County maintain more than one market area / valuation grouping in the agricultural property class?**
	Yes; there will be 3 for 2010, down from 6 in 2009. Market Areas 1 & 5 were merged into Market Area 3 and Market Area 6 was merged into Market Area 2.
a.	**What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.** Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	Topography, water availability, the market activity and the general farming practices are the key characteristics for determining market areas.
b.	**Describe the specific characteristics of the market area / valuation groupings that make them unique?**
	In addition to the process above, the size of typical farms, broken fields, tree lines and draws, flat or rough topography and water availability are the main characteristics that define market areas.
3.	**Agricultural Land**
a.	**How is agricultural land defined in this county?**
	Predominant use is used to define agricultural land. York County is predominantly row crop and mostly irrigated.
b.	**When is it agricultural land, when is it residential, when is it recreational?**
	The predominant use of the parcel drives the decision.
c.	**Are these definitions in writing?**
	Yes
d.	**What are the recognized differences?**
	The characteristics used to determine predominant use include; whether the land is actively tilled, and often the presence or absence of fences indicates the use.
e.	**How are rural home sites valued?**
	Rural home sites are valued based on ongoing market analysis. Typically the sale of acreages (rural residential) are used to develop the values for both acreages and the houses on agricultural parcels.
f.	**Are rural home sites valued the same as rural residential home sites?**
	Yes; The first (home site) acre is the same. In York County, the first acre for home sites on predominantly agricultural parcels and on predominantly residential parcels is valued at $15,500. All farm site acres are valued at $5,000 per acre and all residual land is valued as agricultural land. In the case of residential parcels located in the rural areas, the building site, (usually one acre) is valued at $6,500 and any residual acres are valued at $3,500 per acre.

g.	**Are all rural home sites valued the same or are market differences recognized?**
	The first acre on all sites throughout the county, on both agricultural parcels and on rural residential parcels is valued at $15,500.
h.	**What are the recognized differences?**
	There is no difference in any location in the county.
4.	**What is the status of the soil conversion from the alpha to numeric notation?**
	It is fully implemented.
a.	**Are land capability groupings (LCG) used to determine assessed value?**
	No; There is no direct relationship of LCGs to value. The LCG's are a classification tool, so all of the acres in each parcel are classified using the conversion of soil types into LCG's. All of the acres in each sale are analyzed using the classified LCG's as comparable within each defined market area. Schedules of value are prepared for each market area by LCG and statistically tested using the sales analysis process. The value developed for each LCG in each market area is applied to each acre in the assessment file.
b.	**What other land characteristics or analysis are/is used to determine assessed values?**
	The sales activity is verified and analyzed to help determine agricultural land values. Topography, water availability, the market activity and the general farming practices are the key characteristics for determining the value of land in each market areas.
5.	**Is land use updated annually?**
	Yes; land use is updated whenever a change in use is discovered.
a.	**By what method? (Physical inspection, FSA maps, etc.)**
	Both physical inspection and FSA maps plus data from the NRD are helpful to update land use. The assessor drives the entire county every year to note any unreported changes. There is also a considerable amount of self reporting by farmers concerned about their crop base.
6.	**Is there agricultural land in the County that has a non-agricultural influence?**
	In the past there was a very limited amount around the City of York and on the corridor to the interstate. In the past years agricultural land values have risen to the point where the difference is not identifiable in the market. So the few parcels that have had special valuation, are valued the same as the agricultural parcels.
a.	**How is the County developing the value for non-agricultural influences?**
	There is no longer any difference from ag values.
b.	**Has the County received applications for special valuation?**
	None in the last three years.
c.	**Describe special value methodology**
	Currently, the value is the same as the agricultural land value.
7	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The Assessor

c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?**
	Yes
d.	**Is the pickup work schedule the same for the land as for the improvements?**
	Yes
8.	**What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)**
	All of the parcels in the rural areas have been inspected and updated since 2007. York County follows an inspection and update process that involves covering all parcels of all property types in the towns and rural areas in one township (tier) of the county in a year. Additionally, the city of York is inspected and updated in increments of 1/4th per year. There are four tiers and this cycle and it is repeated every four years. The cycle is tracked in the 3 Year Plan.
a.	**Does the County maintain a tracking process?**
	Yes; All of the parcels in the rural areas have been inspected and updated since 2007. York County follows an inspection and update process that involves covering all parcels of all property types in the towns and rural areas in one township (tier) of the county in a year. Additionally, the city of York is inspected and updated in increments of 1/4th per year. There are four tiers and this cycle and it is repeated every four years. The cycle is tracked in the 3 Year Plan.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	The analysis of ag houses is typically tied to the update of rural residential houses. This takes place whether the specific subclass is inspected or not. Farm buildings are usually inspected and updated periodically to insure that the inventory is complete, the unreported changes are captured and the current condition is noted. Then valuations are applied in as consistent a manner as possible. It is difficult to analyze the ag buildings in the context of the market because they rarely sell separately from the ag land. Because of that adjustments to the ag buildings would be unusual. Any unreported changes that are discovered during the inspection process are implemented in the same manner as the pickup work.

Nebraska Department of REVENUE

York County 93

2010 Analysis of Agricultural Land

Proportionality Among Study Years

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

Preliminary Results:

Study Year	County
07/01/06 - 06/30/07	15
07/01/07 - 06/30/08	22
07/01/08 - 06/30/09	24
Totals	61

Area 2	Area 3	Area 4
8	3	4
15	2	5
20	0	4
43	5	13

Added Sales:

Study Year	Total
7/1/06 - 6/30/07	10
7/1/07 - 6/30/08	1
7/1/08 - 6/30/09	4
	15

Mkt 2	Mkt 3	Mkt 4
9	1	0
0	1	0
0	3	1
9	5	1

Final Results:

Study Year	County
07/01/06 - 06/30/07	25
07/01/07 - 06/30/08	23
07/01/08 - 06/30/09	28
Totals	76

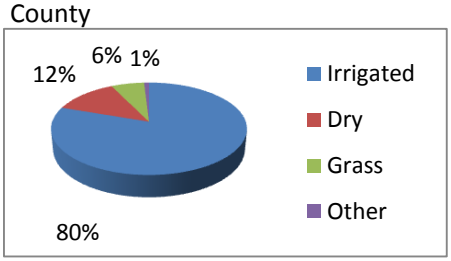
Area 2	Area 3	Area 4
17	4	4
15	3	5
20	3	5
52	10	14

Representativeness by Majority Land Use

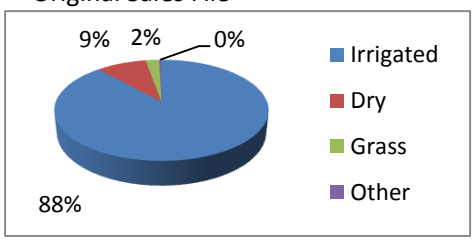
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	80%	88%	84%
Dry	12%	9%	11%
Grass	6%	2%	4%
Other	1%	0%	0%

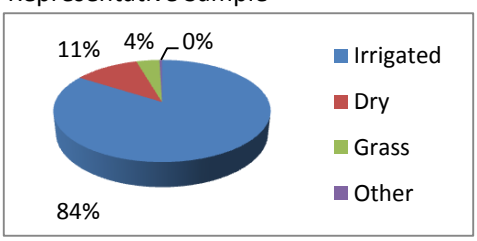
County



Original Sales File

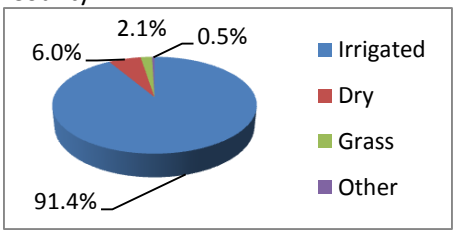


Representative Sample

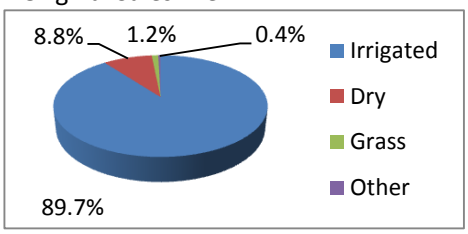


	Mkt Area 2		
	county	sales file	sample
Irrigated	91%	90%	88%
Dry	6%	9%	10%
Grass	2%	1%	1%
Other	0%	0%	0%

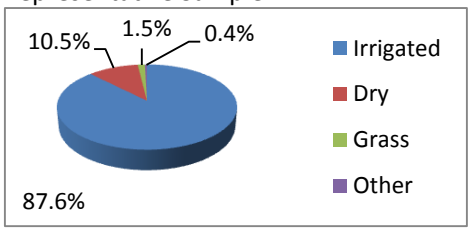
County



Original Sales File

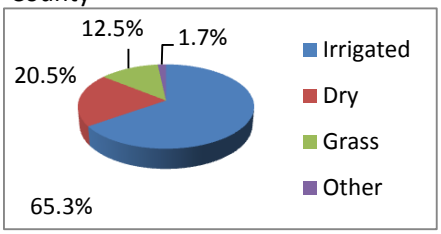


Representative Sample

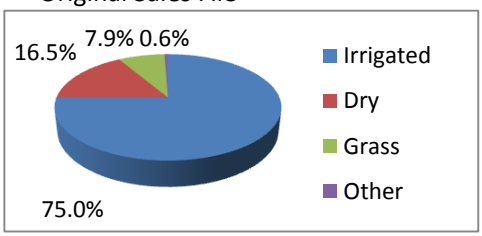


	Mkt Area 3		
	county	sales file	sample
Irrigated	65%	75%	65%
Dry	20%	17%	19%
Grass	13%	8%	15%
Other	2%	1%	1%

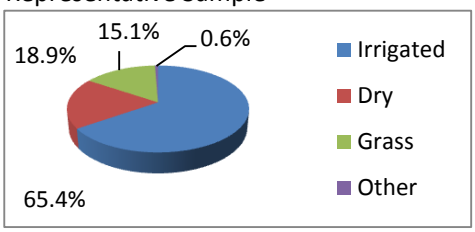
County



Original Sales File

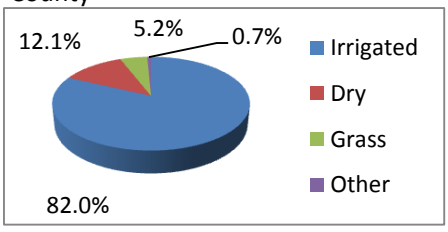


Representative Sample

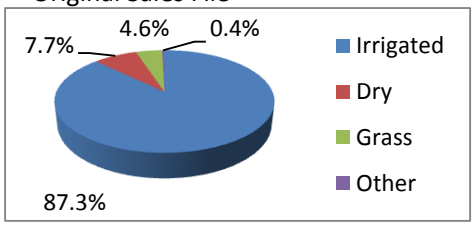


	Mkt Area 4		
	county	sales file	sample
Irrigated	82%	87%	85%
Dry	12%	8%	9%
Grass	5%	5%	5%
Other	1%	0%	0%

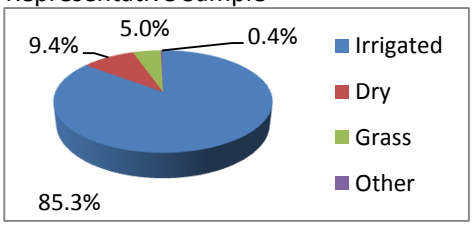
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 2	Mrkt Area 3	Mrkt Area 4
Number of Sales - Original Sales File	61	43	5	13
Number of Sales - Expanded Sample	76	52	10	14
Total Number of Acres Added	1615	782	793	40

Ratio Study

		Final Statistics				Preliminary Statistics			
County		Median	72%	AAD	12.48%	Median	63%	AAD	10.87%
# sales	76	Mean	72%	COD	17.24%	Mean	63%	COD	17.33%
		W. Mean	67%	PRD	108.03%	W. Mean	58%	PRD	107.86%
Market Area 2		Median	73%	AAD	13.79%	Median	63%	AAD	11.48%
# sales	52	Mean	74%	COD	18.98%	Mean	64%	COD	18.11%
		W. Mean	68%	PRD	108.49%	W. Mean	60%	PRD	107.09%
Market Area 3		Median	71%	AAD	12.12%	Median	71%	AAD	11.24%
# sales	10	Mean	63%	COD	17.05%	Mean	61%	COD	15.93%
		W. Mean	53%	PRD	118.67%	W. Mean	52%	PRD	118.22%
Market Area 4		Median	73%	AAD	7.90%	Median	60%	AAD	8.33%
# sales	14	Mean	71%	COD	10.79%	Mean	60%	COD	13.79%
		Mean	69%	PRD	102.49%	W. Mean	57%	PRD	105.30%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	0	N/A	0	N/A
Mkt Area 2	27	79.43%	2	104.86%	0	N/A
Mkt Area 3	3	73.05%	0	N/A	0	N/A
Mkt Area 4	6	74.30%	0	N/A	0	N/A

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	0	N/A	0	N/A
Mkt Area 2	44	72.40%	2	104.86%	0	N/A
Mkt Area 3	4	72.05%	0	N/A	0	N/A
Mkt Area 4	12	73.23%	1	86.35%	0	N/A

March 23, 2010

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. A potential residential area could be created on the east side of York along Maine Ave between Nobes Road and 6th St.

There have been no sales in this area during 2006-2009 for use other than agriculture. There have been no new applications for special use at this time.

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 Wal-Mart and $120,000 for lots approximately one acres in size for commercial development. In the second mile north of the interstate a tract of land 72.55 acres is size, is being offered for sale for commercial development. In 2007 two lots on the backside of the access road in the first mile north of the interstate and on the west side were sold for $110,000.

In 2005 two parcels of farm ground 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

On the east edge of the city another area could have developed into 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. As of 1-1-2008 the City of York is considering a well field in that area which would prohibit any residential development without annexation to the city. This special use area will have to be reconsidered for 2008 valuation.

These properties however, 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 2007-2008-2009 agriculture sales have been $4500 to 6500 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.

There have no sales in the special use area in since 2007 York County has no new applications for special use in the 2009-20190 period, making me wonder if it is necessary to maintain the special use areas.

Respectfully submitted
Ann Charlton
York County Assessor

Agricultural or Special
Valuation Correlation

Agricultural Land

I. Correlation

The level of value for the agricultural land in York County, as determined by the PTA is 72%. The mathematically calculated median is 72%.

AGRICULTURAL LAND:

The main reason to develop the enhanced agricultural land value analysis is to be reasonably sure that when a statistical model is developed, it represents the population. There are many ways to compare the model (the sales file) to the population (all the assessed parcels of agricultural land), but in the case of agricultural land, two primary objectives have been identified: First; there has been a rapid increase in selling price of all agricultural land throughout the state during the three years of the study. The typical county valuation system identifies a fixed valuation for all parcels (the population) in the assessment process. The model is made up of the arms length sales that occurred in the county across the study period. Under these circumstances, the assessment sales ratio calculated for the sales tends to be higher on the older sales and lower on the more recent sales. When this occurs, the measures of central tendency, and particularly the median will be biased toward the chronological end of the array of ratios with the most sales. The most urgent reason to supplement the sales in the county is to remove the statistical skew that will occur if the number of sales in each year of the study is not balanced. It is certainly critical to have balance between the oldest year and the most recent year to assure that the median measurement will occur in the middle of the chronological array. Second; it is important that the mix of the major land uses (irrigated, dry and grass) in the model is proportional and representative of the population. Data from the 2009 Abstract of Assessment is summarized to demonstrate the proportional distribution of land uses for the class, (the county as a whole) and for any subclasses (each market area). A comparison of the land use distribution in the county to the land use distribution in the sales file by each market area is necessary for the model to be described as either representative or not representative. If the model is not representative based on major land use distribution, any supplementation that is done for any reason must be done to improve the proportionality of the major land uses among the class and any subclasses.

The "Proportionality Among Study Years" tables are prepared to demonstrate if a bias exists among the ratios in the sales file due to the date of the sales. In this sample, it is apparent that the first (oldest) study year for the county and for Market Area 2 is under represented, and the third (most recent) study year for Market Area 3 is under represented. The presence of a disproportionate number of sales in either the first study year or the third study year will bias the sample due to time. In this county, Market Area 2 needs to have the first study year supplemented and Market Area 3 needs to have the third study year supplemented to balance the impact of the study years. Market Area 4 has sufficient sales that are evenly distributed and only needed supplementation to improve the distribution of the majority land uses.

The "Representativeness by Majority Land Use" tables are prepared to demonstrate if there is a bias in the sales file among the major land uses when compared to the county. To be considered representative, all three majority land use subclasses in the sales file should be within 10% of the majority land uses subclasses in the county. On a countywide basis, the percentage comparison of acres in the sales file to the county is as follows: The irrigated acres in the sales file exceed the acres in the county by 8%; after the sale supplementation, the difference was only 4%. The dry land acres in the sales file are lagging the county by 3%; after the sale supplementation, the difference was only 1%. The grassland acres in the sales file are lagging the county by 4%; after the sale supplementation, the difference was only 2%. Every effort was made to select supplemental sales that made the majority land use in the sales file more representative of the majority land use actually found in the county.

In Market Area 2, the percentage comparison of acres in the county to the sales is as follows: The irrigated acres in the sales file lagged the acres in the county by 1%; after the sale supplementation, the difference was 3%. The dry land acres in the sales file exceeded the county by 3%; after the sale supplementation, the difference was 4%. The grassland acres in the sales file are lagging the county by 1%; after the sale supplementation, the difference remained 1%. Every effort was made to select supplemental sales that made the majority land use in the sales file more representative of the majority land use actually found in the county. In this instance, the most important reason for supplementing the sales file was to make the first study year proportional to the middle and third study years. That was accomplished, but in doing so, the majority use for irrigated and dry acres was made slightly worse, but still remains representative.

In Market Area 3, the percentage comparison of acres in the county to the sales is as follows: The irrigated acres in the sales file exceeded the acres in the county by 10%; after the sale supplementation, the difference was 0%. The dry land acres in the sales file lagged the county by 3%; after the sale supplementation, the difference was 1%. The grassland acres in the sales file are lagging the county by 5%; after the sale supplementation, they exceeded the county by 2%. Every effort was made to select supplemental sales that made the majority land use in the sales file more representative of the majority land use actually found in the county. In this instance, the most important reason for supplementing the sales file was to make the third study year proportional to the middle and first study years. That was accomplished, and in doing so, the majority use for all subclasses was significantly improved, making the sample more representative for Market Area 3.

In Market Area 4, the percentage comparison of acres in the county to the sales is as follows: The irrigated acres in the sales file exceeded the acres in the county by 5%; after the sale supplementation, the difference was 3%. The dry land acres in the sales file lagged the county by 4%; after the sale supplementation, the difference was 3%. The grassland acres in the sales file are the same as the county; after the sale supplementation, they remain the same as the county. In this sample, there was only one supplemental sale selected to make the majority land use in the sales file more representative of the majority land use actually found in the county.

That was accomplished, and in doing so, the majority use for irrigated land and for dry land were slightly improved, making the sample more representative for Market Area 4.

The "Adequacy of Sample" table is prepared to report the number of acres that were added to the analysis for the county and each market area. This information plus the "Proportionality Among Study Years" tables combine to determine if the enhanced model is adequate to measure the level of value for the county. In this case, there were 15 sales added to the sales file, which was about 25% more sales than the original sales file. This was a large supplementation but it was necessary to accomplished three important things: First, they balanced the sales file across all three years of the study period. Second, they slightly improved the representativeness to most of the majority land uses between the county and the sales file, for both the overall county and for each market area. The only undesired change was very slight, but impacted the irrigated and dry land uses in Market Area 2. Third, they improved the adequacy of the sample throughout the county, and very significantly for Market Area 2 and Market Area 3. Having done that, the measurement process is considered to be proportionate and representative. This greatly increases the likelihood that the measurement of the level of value in the county represents the assessment process for agricultural land in the county.

The "Majority Land Use" tables that appear in the expanded agricultural land analysis process are there to offer an indication to the reader as to whether individual land uses have been brought into the desired range of values. These tables are not absolute indications of the level of value of the reported uses, rather they display the calculated ratio of all sales within the county or individual market area that contain either 80% or 95% of their acres from one majority land use. Frequently, these tables will support the county's work, but occasionally, they may indicate otherwise. It is important to state that when these tables are assembled, they are not tested for representativeness as it relates to the proportionality among study years, so they may bias the indicated level of value toward a dominant study period. In York County, only the irrigated land use has sufficient sales to be evaluated. In this case, the 95% table with 27 for the Irrigated MLU may be viewed as a purer indicator, but the 80% table contains 17 more sales with at least 80% of the acres of the majority land use being analyzed and is considered a stronger indicator. First; the use of the 95% model would likely ignore most of the pivot irrigated sales since they often do not reflect 95% irrigated use due to the dry corners. Second; in this particular model, the data occurs in such a way that a hypothetical 100% MLU study would indicate 23 sales with a median ratio of 74.38%. Every hypothetical model that was prepared and examined from 80% through 93% produced results below 75%. MLU's 94 through 99% produced results as high as 79.43%, the same as the 95% MLU indicator. This particular table is not a good indicator of the Level of Value at the 95% MLU.

In the end, the enhanced analysis provided a representative and proportional sales file. There are 3 market areas in the county and 15 additional sales were all needed to balance the sales file with the assessed base. The sales that were added were primarily to balance to the distribution of

sales across the study years and secondarily to improve the proportionality of most majority land uses. The preliminary analysis established that the median ratio for the county at 63%, the mean ratio at 64% and the weighted mean ratio at 60%. All measures indicated that an increase was needed to raise the level of value to a level that met the statutory requirements. Collectively, they suggest that a gross increase of at least 10 to 15% would be needed. Of the 3 indicators of the level of value, the mean is the highest, and tends to be biased by high ratios, and the weighted mean is the lowest and tends to be biased by high dollar sales. In this sample, the mean and median strongly support each other and either could serve as an indicator of the level of value. In either case a gross increase of about 10% would have to be implemented to meet the required level of value. The county has examined their values and allocated the increases according to their interpretation of the local market. The changes implemented by the county are deemed to be adequate and appropriate. They resulted in a median ratio of 72% and this measure is the best indicator of the level of value for the county.

SPECIAL VALUATION AGRICULTURAL LAND:

A review of the agricultural land values in York County in areas that have other non-agricultural influences indicates that the values used are similar to other areas in the County where there are no non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in York County is 72%.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

AGRICULTURAL LAND:

The sale verification in York County is exclusively done by the county assessor. The verification relies on personal knowledge of the county, questionnaires, interviews on the phone, third party interviews and occasionally direct interviews with a party to the sale. When it is necessary, some situations require off site inspection and occasional on site inspection. All transfers with stamps in excess of $2.25 or consideration in excess of $100 are screened and preliminarily qualified based on the general knowledge of the assessor. Many known to be between family members or known to be transfers of convenience are disqualified immediately. The assessor then includes all sales that pass the initial screening and are from familiar parties transferring property under normal circumstances in the initial sales file as qualified sales.

The assessor sends questionnaires to buyers and sometimes to sellers to verify the price, any personal property or other circumstances that are relevant to the sale. Relevant circumstances include changes to the property just prior to or just after the sale. The assessor estimates that this includes less than 75% of the agricultural sales. If the buyer returns a logical response, and the sale is deemed to be arms-length, it is included in the sales file as qualified. If there is no response to the questionnaire, or the response is unclear, the assessor will contact another party to the sale or knowledgeable third party. Any remaining issues are likely to be resolved on a drive by of the property or an on-site interview and inspection of the parcel. The assessor does not require an inspection of the parcel unless there are unresolved issues that can be addressed in no other way.

III. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt.Mean	Mean
R&O Statistics	**72**	**67**	**72**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for York County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**17.24**	**108.03**

AGRICULTURAL LAND:

The coefficient of dispersion calculates to 17.24% which is within the acceptable range. The price-related differential is high at 108.03%. The COD indicates an acceptable level of dispersion. The PRD measures the assessment of this sample as regressive. The PRD exceed the desired tolerances, but this is not unusual in a measurement process that covers 3 years of sales in a time when agricultural land is appreciating to historical levels. The York County assessment practices are sound and it is believed that they have achieved good uniformity within the agricultural class of property.

County Reports

Total Real Property (Sum Lines 17, 25, & 30) **Records : 9,827** **Value : 1,523,480,164** **Growth 38,673,333** (Sum Lines 17, 25, & 41)

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	477	4,137,855	109	1,850,604	41	970,591	627	6,959,050	
02. Res Improve Land	3,808	35,170,783	232	7,925,385	426	11,634,889	4,466	54,731,057	
03. Res Improvements	3,817	268,977,070	233	32,235,988	444	46,020,138	4,494	347,233,196	
04. Res Total	4,294	308,285,708	342	42,011,977	485	58,625,618	5,121	408,923,303	5,658,802
% of Res Total	83.85	75.39	6.68	10.27	9.47	14.34	52.11	26.84	14.63
05. Com UnImp Land	170	5,418,377	17	250,466	6	191,758	193	5,860,601	
06. Com Improve Land	640	18,363,979	36	1,552,062	27	1,685,955	703	21,601,996	
07. Com Improvements	654	98,416,402	40	20,899,831	30	5,608,571	724	124,924,804	
08. Com Total	824	122,198,758	57	22,702,359	36	7,486,284	917	152,387,401	913,921
% of Com Total	89.86	80.19	6.22	14.90	3.93	4.91	9.33	10.00	2.36
09. Ind UnImp Land	3	32,652	0	0	0	0	3	32,652	
10. Ind Improve Land	10	719,177	2	1,513,300	4	1,357,750	16	3,590,227	
11. Ind Improvements	10	9,046,408	3	24,288,824	4	30,361,482	17	63,696,714	
12. Ind Total	13	9,798,237	3	25,802,124	4	31,719,232	20	67,319,593	30,000,024
% of Ind Total	65.00	14.55	15.00	38.33	20.00	47.12	0.20	4.42	77.57
13. Rec UnImp Land	1	59,200	1	4,650	16	493,702	18	557,552	
14. Rec Improve Land	0	0	2	13,210	5	192,210	7	205,420	
15. Rec Improvements	0	0	2	16,185	6	160,660	8	176,845	
16. Rec Total	1	59,200	3	34,045	22	846,572	26	939,817	22,577
% of Rec Total	3.85	6.30	11.54	3.62	84.62	90.08	0.26	0.06	0.06
Res & Rec Total	4,295	308,344,908	345	42,046,022	507	59,472,190	5,147	409,863,120	5,681,379
% of Res & Rec Total	83.45	75.23	6.70	10.26	9.85	14.51	52.38	26.90	14.69
Com & Ind Total	837	131,996,995	60	48,504,483	40	39,205,516	937	219,706,994	30,913,945
% of Com & Ind Total	89.33	60.08	6.40	22.08	4.27	17.84	9.53	14.42	79.94
17. Taxable Total	5,132	440,341,903	405	90,550,505	547	98,677,706	6,084	629,570,114	36,595,324
% of Taxable Total	84.35	69.94	6.66	14.38	8.99	15.67	61.91	41.32	94.63

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	227	5,807,927	3,639,804	0	0	0
19. Commercial	261	21,632,457	20,368,466	0	0	0
20. Industrial	2	2	5,633,969	0	0	0
21. Other	0	0	0	0	0	0

	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	227	5,807,927	3,639,804
19. Commercial	0	0	0	261	21,632,457	20,368,466
20. Industrial	0	0	0	2	2	5,633,969
21. Other	0	0	0	0	0	0
22. Total Sch II				**490**	**27,440,386**	**29,642,239**

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	413	51	65	529

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	263,015	409	86,161,640	2,187	471,508,134	2,601	557,932,789
28. Ag-Improved Land	1	60,044	155	38,728,638	894	233,627,723	1,050	272,416,405
29. Ag Improvements	5	23,061	171	11,012,987	966	52,524,808	1,142	63,560,856
30. Ag Total							**3,743**	**893,910,050**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,500	
32. HomeSite Improv Land	0	0.00	0	98	103.00	1,596,500	
33. HomeSite Improvements	0	0.00	0	100	0.00	8,136,212	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.13	6,260	15	36.50	91,180	
36. FarmSite Improv Land	1	1.09	2,180	143	386.97	1,473,035	
37. FarmSite Improvements	5	0.00	23,061	157	0.00	2,876,775	
38. FarmSite Total							
39. Road & Ditches	0	1.34	0	0	994.86	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			**Total**			**Growth**
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	4	4.00	62,000	5	5.00	77,500	
32. HomeSite Improv Land	512	529.27	8,110,085	610	632.27	9,706,585	
33. HomeSite Improvements	533	0.00	34,489,095	633	0.00	42,625,307	2,078,009
34. HomeSite Total				**638**	**637.27**	**52,409,392**	
35. FarmSite UnImp Land	86	170.89	474,655	102	210.52	572,095	
36. FarmSite Improv Land	839	2,363.45	9,064,885	983	2,751.51	10,540,100	
37. FarmSite Improvements	893	0.00	18,035,713	1,055	0.00	20,935,549	0
38. FarmSite Total				**1,157**	**2,962.03**	**32,047,744**	
39. Road & Ditches	0	6,952.24	0	0	7,948.44	0	
40. Other- Non Ag Use	0	17.00	5,600	0	17.00	5,600	
41. Total Section VI				**1,795**	**11,564.74**	**84,462,736**	**2,078,009**

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	8	1,098.14	650,193	8	1,098.14	650,193

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	361.30	646,755
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	361.30	646,755
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 1**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	3.07	0.00%	0	0.00%	0.00
Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 2**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	83,615.36	69.91%	250,846,080	72.56%	3,000.00
46. 1A	14,741.82	12.33%	41,277,102	11.94%	2,800.00
47. 2A1	7,295.76	6.10%	18,968,976	5.49%	2,600.00
48. 2A	2,392.71	2.00%	6,221,046	1.80%	2,600.00
49. 3A1	7,465.61	6.24%	18,664,025	5.40%	2,500.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	2,930.88	2.45%	7,034,112	2.03%	2,400.00
52. 4A	1,165.71	0.97%	2,681,133	0.78%	2,300.00
53. Total	119,607.85	100.00%	345,692,474	100.00%	2,890.22
Dry					
54. 1D1	4,652.43	53.73%	11,631,075	58.77%	2,500.00
55. 1D	1,544.93	17.84%	3,707,832	18.73%	2,400.00
56. 2D1	469.74	5.43%	939,480	4.75%	2,000.00
57. 2D	356.18	4.11%	712,360	3.60%	2,000.00
58. 3D1	921.24	10.64%	1,658,221	8.38%	1,799.99
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	505.32	5.84%	808,512	4.09%	1,600.00
61. 4D	208.49	2.41%	333,584	1.69%	1,600.00
62. Total	8,658.33	100.00%	19,791,064	100.00%	2,285.78
Grass					
63. 1G1	224.48	0.00%	179,584	14.99%	800.00
64. 1G	60.25	3.42%	48,200	4.02%	800.00
65. 2G1	135.96	7.71%	100,269	8.37%	737.49
66. 2G	127.48	7.23%	95,611	7.98%	750.01
67. 3G1	469.35	26.62%	327,251	27.31%	697.24
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	176.66	10.02%	105,996	8.85%	600.00
70. 4G	568.89	32.27%	341,334	28.49%	600.00
71. Total	1,763.07	100.00%	1,198,245	100.00%	679.64

Irrigated Total	119,607.85	91.62%	345,692,474	94.22%	2,890.22
Dry Total	8,658.33	6.63%	19,791,064	5.39%	2,285.78
Grass Total	1,763.07	1.35%	1,198,245	0.33%	679.64
Waste	476.97	0.37%	189,672	0.05%	397.66
Other	48.61	0.04%	19,444	0.01%	400.00
Exempt	915.28	0.70%	0	0.00%	0.00
Market Area Total	130,554.83	100.00%	366,890,899	100.00%	2,810.24

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 3**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,779.00	13.90%	9,796,952	15.04%	2,050.00
46. 1A	13,662.19	39.73%	27,316,580	41.93%	1,999.43
47. 2A1	1,816.45	5.28%	3,542,080	5.44%	1,950.00
48. 2A	5,150.71	14.98%	9,520,774	14.61%	1,848.44
49. 3A1	5,316.22	15.46%	9,170,488	14.08%	1,725.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,972.39	5.74%	3,303,756	5.07%	1,675.00
52. 4A	1,690.59	4.92%	2,502,549	3.84%	1,480.28
53. Total	34,387.55	100.00%	65,153,179	100.00%	1,894.67
Dry					
54. 1D1	2,450.45	14.94%	4,778,381	18.64%	1,950.00
55. 1D	5,148.19	31.39%	8,880,636	34.65%	1,725.00
56. 2D1	590.48	3.60%	885,720	3.46%	1,500.00
57. 2D	2,874.31	17.53%	3,808,466	14.86%	1,325.00
58. 3D1	3,160.93	19.27%	4,425,302	17.27%	1,400.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,331.45	8.12%	1,797,458	7.01%	1,350.00
61. 4D	843.99	5.15%	1,054,990	4.12%	1,250.00
62. Total	16,399.80	100.00%	25,630,953	100.00%	1,562.88
Grass					
63. 1G1	180.68	0.00%	108,408	1.90%	600.00
64. 1G	923.63	7.94%	554,178	9.69%	600.00
65. 2G1	162.41	1.40%	81,205	1.42%	500.00
66. 2G	822.20	7.07%	411,096	7.19%	500.00
67. 3G1	1,398.22	12.02%	698,876	12.22%	499.83
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,189.34	10.23%	564,601	9.87%	474.72
70. 4G	6,953.20	59.79%	3,302,062	57.72%	474.90
71. Total	11,629.68	100.00%	5,720,426	100.00%	491.88
Irrigated Total	34,387.55	53.62%	65,153,179	67.17%	1,894.67
Dry Total	16,399.80	25.57%	25,630,953	26.42%	1,562.88
Grass Total	11,629.68	18.13%	5,720,426	5.90%	491.88
Waste	1,703.62	2.66%	491,933	0.51%	288.76
Other	13.13	0.02%	4,539	0.00%	345.70
Exempt	72.31	0.11%	0	0.00%	0.00
Market Area Total	64,133.78	100.00%	97,001,030	100.00%	1,512.48

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 4**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	55,934.21	47.74%	153,812,535	51.36%	2,749.88
46. 1A	22,556.98	19.25%	57,519,233	19.21%	2,549.95
47. 2A1	6,370.67	5.44%	15,289,608	5.11%	2,400.00
48. 2A	4,416.64	3.77%	10,599,936	3.54%	2,400.00
49. 3A1	14,147.60	12.08%	32,539,480	10.87%	2,300.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	8,621.45	7.36%	18,967,190	6.33%	2,200.00
52. 4A	5,114.02	4.36%	10,739,442	3.59%	2,100.00
53. Total	117,161.57	100.00%	299,467,424	100.00%	2,556.02
Dry					
54. 1D1	6,685.05	38.04%	16,712,625	43.63%	2,500.00
55. 1D	3,632.20	20.67%	8,717,280	22.76%	2,400.00
56. 2D1	588.80	3.35%	1,177,600	3.07%	2,000.00
57. 2D	1,122.34	6.39%	2,244,680	5.86%	2,000.00
58. 3D1	2,898.87	16.49%	5,217,966	13.62%	1,800.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,831.70	10.42%	2,930,720	7.65%	1,600.00
61. 4D	816.51	4.65%	1,306,416	3.41%	1,600.00
62. Total	17,575.47	100.00%	38,307,287	100.00%	2,179.59
Grass					
63. 1G1	527.66	0.00%	424,611	6.96%	804.71
64. 1G	734.41	7.92%	588,728	9.65%	801.63
65. 2G1	246.02	2.65%	184,767	3.03%	751.02
66. 2G	603.66	6.51%	453,150	7.43%	750.67
67. 3G1	1,332.29	14.37%	932,603	15.29%	700.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,253.03	13.52%	755,129	12.38%	602.64
70. 4G	4,573.91	49.34%	2,758,984	45.24%	603.20
71. Total	9,270.98	100.00%	6,097,972	100.00%	657.75

Irrigated Total	117,161.57	80.70%	299,467,424	86.97%	2,556.02
Dry Total	17,575.47	12.11%	38,307,287	11.12%	2,179.59
Grass Total	9,270.98	6.39%	6,097,972	1.77%	657.75
Waste	1,075.60	0.74%	426,586	0.12%	396.60
Other	89.49	0.06%	36,768	0.01%	410.86
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	145,173.11	100.00%	344,336,037	100.00%	2,371.90

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 21**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	40.82	100.00%	106,132	100.00%	2,600.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	40.82	100.00%	106,132	100.00%	2,600.00
Dry					
54. 1D1	28.31	100.00%	52,374	100.00%	1,850.02
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	28.31	100.00%	52,374	100.00%	1,850.02
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	40.82	59.05%	106,132	66.96%	2,600.00
Dry Total	28.31	40.95%	52,374	33.04%	1,850.02
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	69.13	100.00%	158,506	100.00%	2,292.87

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 22**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	69.55	97.20%	156,488	97.57%	2,250.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	2.00	2.80%	3,900	2.43%	1,950.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	71.55	100.00%	160,388	100.00%	2,241.62
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	71.55	100.00%	160,388	100.00%	2,241.62
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	71.55	100.00%	160,388	100.00%	2,241.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 23**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	47.93	72.70%	191,720	72.70%	4,000.00
46. 1A	11.00	16.68%	44,000	16.68%	4,000.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	7.00	10.62%	28,000	10.62%	4,000.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	65.93	100.00%	263,720	100.00%	4,000.00
Dry					
54. 1D1	11.50	29.26%	31,538	23.07%	2,742.43
55. 1D	25.68	65.34%	102,720	75.14%	4,000.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2.12	5.39%	2,438	1.78%	1,150.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	39.30	100.00%	136,696	100.00%	3,478.27
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	3.51	15.12%	14,032	63.75%	3,997.72
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2.00	8.62%	900	4.09%	450.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	13.70	59.03%	5,480	24.90%	400.00
70. 4G	4.00	17.23%	1,600	7.27%	400.00
71. Total	23.21	100.00%	22,012	100.00%	948.38

Irrigated Total	65.93	51.33%	263,720	62.43%	4,000.00
Dry Total	39.30	30.60%	136,696	32.36%	3,478.27
Grass Total	23.21	18.07%	22,012	5.21%	948.38
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	128.44	100.00%	422,428	100.00%	3,288.91

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 24**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	45.00	32.36%	162,800	44.75%	3,617.78
55. 1D	14.00	10.07%	37,600	10.34%	2,685.71
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	14.00	10.07%	30,750	8.45%	2,196.43
58. 3D1	55.00	39.56%	103,000	28.31%	1,872.73
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	9.04	6.50%	24,646	6.77%	2,726.33
61. 4D	2.00	1.44%	5,000	1.37%	2,500.00
62. Total	139.04	100.00%	363,796	100.00%	2,616.48
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.00	7.15%	9,000	7.96%	3,000.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	9.00	21.45%	27,000	23.87%	3,000.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	29.96	71.40%	77,130	68.18%	2,574.43
71. Total	41.96	100.00%	113,130	100.00%	2,696.14

Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	139.04	0.00%	363,796	0.00%	2,616.48
Grass Total	41.96	0.00%	113,130	0.00%	2,696.14
Waste		0.00%		0.00%	
Other		0.00%		0.00%	
Exempt		0.00%		0.00%	
Market Area Total		0.00%		0.00%	

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	71.71	203,781	39,211.64	108,560,364	232,051.92	602,079,172	271,335.27	710,843,317
77. Dry Land	56.22	109,910	5,123.67	11,266,138	37,660.36	72,906,122	42,840.25	84,282,170
78. Grass	1.16	928	2,728.12	1,749,174	19,999.62	11,401,683	22,728.90	13,151,785
79. Waste	0.00	0	368.45	135,187	2,893.24	974,104	3,261.69	1,109,291
80. Other	0.00	0	8.00	3,200	143.23	57,551	151.23	60,751
81. Exempt	3.07	0	583.03	0	404.56	0	990.66	0
82. Total	**129.09**	**314,619**	**47,439.88**	**121,714,063**	**292,748.37**	**687,418,632**	**340,317.34**	**809,447,314**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	271,335.27	79.73%	710,843,317	87.82%	2,619.80
Dry Land	42,840.25	12.59%	84,282,170	10.41%	1,967.36
Grass	22,728.90	6.68%	13,151,785	1.62%	578.64
Waste	3,261.69	0.96%	1,109,291	0.14%	340.10
Other	151.23	0.04%	60,751	0.01%	401.71
Exempt	990.66	0.29%	0	0.00%	0.00
Total	**340,317.34**	100.00%	**809,447,314**	100.00%	2,378.51

2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

93 York

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	390,107,650	408,923,303	18,815,653	4.82%	5,658,802	3.37%
02. Recreational	763,403	939,817	176,414	23.11%	22,577	20.15%
03. Ag-Homesite Land, Ag-Res Dwelling	48,339,268	52,409,392	4,070,124	8.42%	2,078,009	4.12%
04. Total Residential (sum lines 1-3)	**439,210,321**	**462,272,512**	**23,062,191**	**5.25%**	**7,759,388**	**3.48%**
05. Commercial	150,289,642	152,387,401	2,097,759	1.40%	913,921	0.79%
06. Industrial	51,620,445	67,319,593	15,699,148	30.41%	30,000,024	-27.70%
07. Ag-Farmsite Land, Outbuildings	28,925,381	32,047,744	3,122,363	10.79%	0	10.79%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	**230,835,468**	**251,754,738**	**20,919,270**	**9.06%**	**30,913,945**	**-4.33%**
10. Total Non-Agland Real Property	**670,045,789**	**714,032,850**	**43,987,061**	**6.56%**	**38,673,333**	**0.79%**
11. Irrigated	601,721,922	710,843,317	109,121,395	18.13%		
12. Dryland	73,001,385	84,282,170	11,280,785	15.45%		
13. Grassland	12,333,609	13,151,785	818,176	6.63%		
14. Wasteland	938,802	1,108,191	169,389	18.04%		
15. Other Agland	53,430	60,751	7,321	13.70%		
16. Total Agricultural Land	**688,049,148**	**809,446,214**	**121,397,066**	**17.64%**		
17. Total Value of all Real Property	**1,358,094,937**	**1,523,480,164**	**165,385,227**	**12.18%**	**38,673,333**	**9.33%**
(Locally Assessed)						

2009 Plan of Assessment for York County
Assessment Years 2009-2010, 2010-2011, 2022-2012
Filed with York County Board

Assessment levels for the year 2009 for York County are 99 % for Residential, 97% for Commercial and Industrial and 73% for Agricultural.

Real property in the County of York as per the 2009 County Abstract total $1,361,894,929 for 9,837 total parcels.

Residential	5,141	$390,679,144
Commercial	911	$150,216,937
Industrial	20	$ 54,974,537
Recreational	26	$ 793,405
TIF	422	$ 27,588,542
EXCESS		$ 29,505,464
Exempt	509	
Agricultural Land		
269,643.29	acres irrigated	
44,457.52	acres dry	
23,408.09	acres grass	
3,265.08	acres waste	
135.42	acres other	
340,909.40	acres Total land	$687,339,422

The Assessor’s office has a staff of assessor, deputy, 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 this property.

Cadastral maps are kept current by the real estate clerk as well as all transfers of ownership and splits in property descriptions. As the splits are changed on paper, the deputy is also maintaining those changes of ownership in the GIS program.

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 office is now contracting with GIS Workshop for our GIS programs. The deputy took a three day class with Kirkham and Michael to learn some new skills with the ARC Mapping tools.

Agricultural property will be checked and we are beginning to draw a sketch of the improvements on all sites. Questionnaires are sent to all rural residential home owners for any additions or corrections to their information sheet on the house. A list of the outbuildings is also sent for corrections if need be. New pictures will be taken of the homes and sketches will be drawn of the site. This process will also include verification with the FSA map, NRD information and visual verification of use.

For 2010 the office is hoping to have the GIS corrections all made and available to the public on the WEB. Agricultural building sites will be updated and sketches made for the property record card.

For the tax year 2010, the third tier will be examined. This would be 10-1, 10-2, 10-3, and 10-4. The City of York will be included in this tier. It came to my attention in the protest hearing for 2009 that four to five years between assessment updates is too long. Too much change can occur in the market making too much increase for the property owners. Most of the City of York will be updated for 2010. In any of the years, properties will be updated by the sales of that type of property. Office staff will be kept updated on the changes of the laws and policies and procedures sent down by the Property Assessment Division of the Department of Revenue.

2011- The fourth tier of the county will be updated, this is 9-1,9-2,9-3, and 9-4. Rest of the City of York will be updated, as will Gresham, Benedict, Thayer and Bradshaw. GIS will progress forward.

2012 Inspection of the County will begin again with the top tier of the County, 12-1,12-2,12-3,12-4. GIS will continue to update and progress.

This is the three year plan of assessment required by law to be submitted to the County Board pursuant to Neb Laws 2005, LB 263 Section 9.

Ann Charlton
County Assessor
York County, Nebraska

July 29, 2009

2010 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**
	$219,166
7.	**Adopted budget, or granted budget if different from above**
	$219,166
8.	**Amount of the total budget set aside for appraisal work**
	$6,000
9.	**Appraisal/Reappraisal budget, if not part of the total budget**
	N/A
10.	**Part of the budget that is dedicated to the computer system**
	$10,400
11.	**Amount of the total budget set aside for education/workshops**
	$1,000
12.	**Other miscellaneous funds**
	N/A
13.	**Was any of last year's budget not used:**
	(-$185) over spent

B. Computer, Automation Information and GIS

1.	**Administrative software**
	Terra Scan
2.	**CAMA software**
	Terra Scan
3.	**Cadastral maps: Are they currently being used?**
	Yes
4.	**Who maintains the Cadastral Maps?**
	Office Staff

5.	**Does the county have GIS software?**
	Yes
6.	**Who maintains the GIS software and maps?**
	Office Staff and GIS Workshop
7.	**Personal Property software:**
	Terra Scan

C. Zoning Information

1.	**Does the county have zoning?**
	Yes
2.	**If so, is the zoning countywide?**
	Yes
3.	**What municipalities in the county are zoned?**
	All
4.	**When was zoning implemented?**
	1970's

D. Contracted Services

1.	**Appraisal Services**
	Stanard Appraisal for Corn Plants and Ethanol Facilities
2.	**Other services**
	none

Certification

Certification

This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the York County Assessor.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Map Section

Valuation History Charts