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2011 Commission Summary for York County

Residential Real Property - Current

Number of Sales	309	Median	98.37
Total Sales Price	\$32,097,548	Mean	97.96
Total Adj. Sales Price	\$32,097,548	Wgt. Mean	96.39
Total Assessed Value	\$30,938,009	Average Assessed Value of the Base	\$82,344
Avg. Adj. Sales Price	\$103,876	Avg. Assessed Value	\$100,123

Confidence Interval - Current

95% Median C.I	97.70 to 98.95
95% Mean C.I	
95% Wgt. Mean C.I	96.32 to 99.60
% of Value of the Class of all Real Property Value in the County	24.54
% of Records Sold in the Study Period	6.00
% of Value Sold in the Study Period	7.30

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	398	99	99
2009	412	99	99
2008	411	99	99
2007	414	99	99

2011 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	52	Median	97.41
Total Sales Price	\$16,909,320	Mean	100.15
Total Adj. Sales Price	\$16,909,320	Wgt. Mean	88.65
Total Assessed Value	\$14,990,400	Average Assessed Value of the Base	\$228,155
Avg. Adj. Sales Price	\$325,179	Avg. Assessed Value	\$288,277

Confidence Interval - Current

95% Median C.I	95.67 to 98.91
95% Mean C.I	94.07 to 106.23
95% Wgt. Mean C.I	79.45 to 97.85
% of Value of the Class of all Real Property Value in the County	12.55
% of Records Sold in the Study Period	5.47
% of Value Sold in the Study Period	6.92

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	56	98	98
2009	68	97	97
2008	63	98	98
2007	60	99	99

2011 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.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	73	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

***A level of value displayed as NEI, not enough information, represents a class of property with insufficient information to determine a level of value.*

Dated this 11th day of April, 2011.

Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator



2011 Residential Assessment Actions for York County

During 2010 and 2011, the county completed the following assessment actions for use in the valuation of residential property for 2011:

The county conducted a thorough sale verification and analysis process.

All residential pick up work has been completed in a timely manner.

The towns of Benedict, Bradshaw, Gresham, Henderson, McCool junction and Waco were all inspected and updated. The actions included either off site inspections, or on site inspections as needed; new photos; a new depreciation study for each town; and a land value study. Only Henderson needed a change to land values. Costs are presently 2008, so they were not updated.

The York suburban property and about one third of the city of York was inspected in the same manner.

The rural residential parcels in the first and part of the second tier of the county were also inspected. There were no class or subclass adjustments made to any of the rural residential parcels.

2011 Residential Assessment Survey for York County

1.	Valuation data collection done by:	
	Assessor	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	York: (Including: York Sub) York is a town that has schools, a broad range of commercial options and most of the amenities available in a large town. It has a regional draw that provides shopping, dining, social activities, and healthcare facilities. There are employers in the agricultural, manufacturing, processing and the service sectors. The residential market is relatively constant and strong.
	02	Benedict Benedict has its identity as a bedroom community for York.
	03	Bradshaw Bradshaw tends to be a bedroom community for Grand Island.
	04	Henderson 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.
	05	McCool Junction McCool Junction has maintained its own school system and infrastructure to serve the local farming community.
	06	Waco Waco does not have a public school system any more, but it does have a Lutheran School which is the core of the community.
	07	Villages: (Including: Arborville; Gresham; Lushton; Poston; Thayer) These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.
	08	Lakes: (Including: Spring Lake Est.; Spring Lake View) This valuation group is made up of rural subdivisions located on small but exclusive lakes.
	09	Rural: (Including: York County; Rural York; Rural Benedict; Rural Bradshaw; Rural Gresham; Rural Henderson; Rural McCool Junction and Rural Waco) None of the rural locations have any infrastructure, schools or community activities. Each location is usually geographically associated with a town, but collectively this valuation group is spread across the county. Collectively, they are the acreages located among the agricultural parcels throughout the county.

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	Market and Cost
4	When was the last lot value study completed?
	2009, except Henderson in 2010
5.	Describe the methodology used to determine the residential lot values.
	Sales Comparison
6.	What costing year for the cost approach is being used for each valuation grouping?
	All residential costs are 2008.
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?
	The county develops their tables using the local market.
8.	Are individual depreciation tables developed for each valuation grouping?
	Yes
9.	How often does the County update the depreciation tables?
	Whenever the costs in each area are updated, the depreciation tables are also updated. The county typically updates the entire class at one time.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	The assessor evaluates each situation independently and has no percentage of value change or rule of thumb used to determine substantial change. Following are some of the circumstances that are considered: - The construction of a new structure on a previously vacant or minimally improved lot. - A major addition or alteration to the structure, usually results in a change in square footage. - A dramatic increase in the depreciation, usually due to something like fire damage, vandalism or demolition of a structure. - Extensive rehabilitation and remodeling (change to the interior finish, mechanical systems or fixtures) of an existing structure causing a significant reduction of depreciation.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	York County has a policy and procedure publication that covers the assessment processes of the office and will provide a copy.

93 York
RESIDENTIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 309
Total Sales Price : 32,097,548
Total Adj. Sales Price : 32,097,548
Total Assessed Value : 30,938,009
Avg. Adj. Sales Price : 103,876
Avg. Assessed Value : 100,123

MEDIAN : 98
WGT. MEAN : 96
MEAN : 98
COD : 07.78
PRD : 101.63

COV : 15.02
STD : 14.71
Avg. Abs. Dev : 07.65
MAX Sales Ratio : 221.05
MIN Sales Ratio : 00.00

95% Median C.I. : 97.70 to 98.95
95% Wgt. Mean C.I. :
95% Mean C.I. : 96.32 to 99.60

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-JUL-08 To 30-SEP-08	47	98.07	97.55	97.70	03.16	99.85	84.62	104.87	96.83 to 99.68	102,577	100,220
01-OCT-08 To 31-DEC-08	34	98.23	98.61	99.00	06.21	99.61	70.78	124.96	95.90 to 100.76	103,183	102,149
01-JAN-09 To 31-MAR-09	19	99.98	99.28	99.01	02.67	100.27	85.67	107.56	98.07 to 101.01	117,069	115,916
01-APR-09 To 30-JUN-09	47	98.95	99.11	97.00	05.87	102.18	70.62	129.26	98.55 to 100.90	108,002	104,763
01-JUL-09 To 30-SEP-09	37	98.45	101.31	98.93	07.10	102.41	86.25	188.47	96.20 to 100.08	91,916	90,930
01-OCT-09 To 31-DEC-09	43	95.00	93.88	93.55	09.42	100.35	50.75	135.29	90.63 to 97.51	109,486	102,423
01-JAN-10 To 31-MAR-10	30	97.85	103.43	98.85	12.84	104.63	64.09	221.05	96.53 to 101.20	87,173	86,174
01-APR-10 To 30-JUN-10	52	97.87	94.20	91.83	12.07	102.58	00.00	136.59	89.70 to 100.53	110,458	101,433
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	147	98.95	98.52	97.95	04.73	100.58	70.62	129.26	98.27 to 99.68	106,325	104,147
01-JUL-09 To 30-JUN-10	162	97.50	97.45	94.90	10.49	102.69	00.00	221.05	96.02 to 98.51	101,653	96,471
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	146	98.57	98.15	96.66	07.06	101.54	50.75	188.47	97.48 to 99.25	105,543	102,020
<u>ALL</u>	309	98.37	97.96	96.39	07.78	101.63	00.00	221.05	97.70 to 98.95	103,876	100,123

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	242	97.99	98.29	96.59	08.31	101.76	50.75	221.05	97.20 to 98.81	104,650	101,078
02	1	103.09	103.09	103.09	00.00	100.00	103.09	103.09	N/A	62,000	63,914
03	7	96.20	98.85	99.56	06.77	99.29	88.31	124.96	88.31 to 124.96	64,086	63,802
04	29	100.38	96.34	94.37	06.62	102.09	00.00	111.47	98.63 to 101.49	87,691	82,756
05	9	98.37	95.65	98.11	04.34	97.49	70.78	101.82	96.08 to 99.98	82,833	81,265
06	5	98.45	97.19	96.91	03.57	100.29	91.16	102.84	N/A	90,120	87,338
07	4	94.01	94.13	93.37	03.18	100.81	90.80	97.70	N/A	25,613	23,914
08	2	94.42	94.42	98.22	05.43	96.13	89.29	99.54	N/A	109,000	107,065
09	10	100.37	98.24	94.86	04.07	103.56	77.31	104.87	95.18 to 103.50	220,200	208,876
<u>ALL</u>	309	98.37	97.96	96.39	07.78	101.63	00.00	221.05	97.70 to 98.95	103,876	100,123

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	309	98.37	97.96	96.39	07.78	101.63	00.00	221.05	97.70 to 98.95	103,876	100,123
06											
07											
<u>ALL</u>	309	98.37	97.96	96.39	07.78	101.63	00.00	221.05	97.70 to 98.95	103,876	100,123

**93 York
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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 Avg. Assessed Value : 100,123

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 98
 COD : 07.78
 PRD : 101.63

COV : 15.02
 STD : 14.71
 Avg. Abs. Dev : 07.65
 MAX Sales Ratio : 221.05
 MIN Sales Ratio : 00.00

95% Median C.I. : 97.70 to 98.95
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 96.32 to 99.60

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	3	91.48	91.31	90.90	03.63	100.45	86.25	96.20	N/A	1,933	1,757	
5000 TO 9999	2	93.97	93.97	93.96	01.04	100.01	92.99	94.94	N/A	8,000	7,517	
<u>Total \$</u>												
1 TO 9999	5	92.99	92.37	93.15	02.88	99.16	86.25	96.20	N/A	4,360	4,061	
10000 TO 29999	24	99.24	107.09	106.94	21.33	100.14	50.75	221.05	91.90 to 111.47	21,050	22,510	
30000 TO 59999	60	100.23	102.37	102.39	07.05	99.98	81.85	137.38	98.55 to 101.55	44,576	45,640	
60000 TO 99999	86	97.99	97.21	97.23	06.15	99.98	71.93	124.45	96.05 to 99.30	80,548	78,316	
100000 TO 149999	69	97.59	93.82	93.89	08.07	99.93	00.00	116.84	95.74 to 99.41	117,615	110,423	
150000 TO 249999	49	98.27	96.59	96.70	04.30	99.89	77.46	109.72	96.92 to 99.06	181,452	175,470	
250000 TO 499999	16	98.24	95.54	94.45	06.84	101.15	71.22	108.48	94.47 to 101.41	310,139	292,918	
500000 +												
<u>ALL</u>	309	98.37	97.96	96.39	07.78	101.63	00.00	221.05	97.70 to 98.95	103,876	100,123	

2011 Correlation Section for York County

A. Residential Real Property

York County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. York is the largest town and the county seat. Most of the residential properties in the county are in the towns and villages but there are some houses on acreages and houses on agricultural parcels. The county has divided the residential analysis and valuation work into 9 Valuation Groupings, six centered on individual towns, one around five smaller villages, one includes lake subdivisions and one for rural residential parcels. In the Residential Survey and Residential Assessment Actions section of the R&O, the characteristics of the Valuation Groupings and the assessment process are described in detail. The county believes that each grouping is unique with differing combinations of population, schools, available commercial services, healthcare services and employment outside the agricultural sector. During the past few years there have been no significant economic events that have altered the value trends of residential property. The larger towns, especially York and Henderson tend to have positive residential growth, other towns are stable and some have shown decline. In all, the residential values are stable with no changing trends. Over the past 10 years, the residential valuations have increased at an average of 4.23%, and had growth of an average of 1.42%. In the 2011 Abstract, the change in valuation to the residential class is 3.64%; and 2.54% excluding growth. The assessment sales ratio study of the 309 qualified sales in the 2 year study period sales is the lowest number of sales in 5 years, indicating a decrease in market activity. The average sales price has increased from \$92,226 in 2010 to 103,876 in 2011.

The basic assessment sales ratio study of the 309 qualified sales produced a median ratio of 98%. The analysis of the assessment process in the county goes beyond the statistics that are produced from the sales that have occurred in the current study period. The actions taken during the assessment process are of considerable importance when determining the quality of assessment. The assessor annually reports their assessment intentions in their 3 Year Plan; they verify their accomplishments during the interview for the Assessment Actions section of the R&O; and explain many of the other details and valuation procedures or policies during the preparation of the Survey. The discussion of their 6 Year Inspection process further reveals steps in any inspection, review or revaluation process and supports the thoroughness and the consistency of their actions.

It is not certain that the county has achieved equalization in the residential class of property by simply reviewing the R&O Statistics. The Department does not depend solely on the assessment statistics to evaluate equalization in the county. The best basis to evaluate intra-county equalization is to determine that the valuation process is current accurate and applied consistently. The assessment actions narratives prepared this year and in prior years describe a process that likely to produce equalized results.

The Department believes that the quality of assessment of residential property in the county is good. There are numerous reasons, but the most relevant are the Departments ongoing interaction with the assessor, and the annual reporting of their actions with regard to residential property. The county has built thorough, high quality and current records by the regular inspection of all parcels. They keep the values up dated and current by paying constant attention to the verification and review of sales. While perfect valuation of residential property is unlikely, the county has done a consistent and uniform job of valuation.

2011 Correlation Section for York County

They verify all sales, are in regular contact with many property owners and apply their valuation processes even handedly. The costs used are all at 2008 across the county. The land values and depreciation schedules were developed to work with those costs and are consistent within each valuation group.

The Department is confident that York County has conducted a high quality assessment process for residential property. They are thorough and timely in their work, thoroughly analyze current sales to discover needed changes and consistent in the application any changes that are needed. There is some confidence that the current R&O Statistics are meaningful to measure the entire class partly because the sample is reliable and partly because the assessment actions are good. The measurement of any subclass of residential property is considered less reliable in most cases. For 2011, the median ratio is 98% for the residential property. The COD and the PRD are within the desired ranges. The median confidence interval indicates a level of value within the range of 92 to 100%. The statistics for this sample of sales indicate that no class or significant subclass is out of the desired range. Considering all of the factors, the level of value is 98%. There are no recommendations for the adjustment of the class or for any subclasses of the residential class. The quality of assessment for the residential class is acceptable.

**2011 Correlation Section
for York County**

B. 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.

**2011 Correlation Section
for York County**

C. 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.

2011 Correlation Section for York County

D. 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,

**2011 Correlation Section
for York County**

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.

2011 Commercial Assessment Actions for York County

During 2010 and 2011, the county completed the following assessment actions for use in the valuation of commercial property for 2011:

The county conducted a thorough sale verification and analysis process.

All commercial pick up work has been completed in a timely manner.

The land on rural commercial parcels was reviewed and updated.

The commercial property in the towns of Benedict, Bradshaw, Gresham, Henderson, McCool Junction, and Waco was all inspected and updated. The actions included either off site inspections, or on site inspections as needed; new photos. Only Henderson needed a change to land values

All commercial pick up work has been completed in a timely manner.

2011 Commercial Assessment Survey for York County

1.	Valuation data collection done by:	
	Assessor	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	York: (Including: York Sub; Rural York parcels) York has unique and identifiable market characteristics. There is a high level and broad range of commercial and industrial activity in and around the city of York.
	02	Henderson: (Including any nearby Rural Henderson) Henderson has unique and identifiable market characteristics. There is a high level of community loyalty supporting the commercial business activity in and around the city of Henderson. There is some service and minor fabricating commercial activity as well.
	03	Villages: (Including Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; Waco; and any nearby rural will associate with the villages) This valuation group is made up of numerous assessor locations that have no strong characteristics related to a commercial market. Sales in these locations tend to be random and based on the economic situation of the individual buyer and seller rather than the community.
	04	Interstate This location is adjacent to the interstate exits and tends to be made up of commercial sales and service uses that are common to high traffic areas of travelers passing through. The location at York is highly visible, well known and very active destination for travelers.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost and sales Comparison	
4.	When was the last lot value study completed?	
	2008, Suburban and rural commercial land was updated for 2011.	
5.	Describe the methodology used to determine the commercial lot values.	
	Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2008	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The county develops its own depreciation tables using local market analysis.	

8.	Are individual depreciation tables developed for each valuation grouping?
	Yes
9.	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.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	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.
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	The assessor evaluates each situation independently and has no percentage of value change or rule of thumb used to determine substantial change. Following are some are considered of the circumstances that: - The construction of a new structure on a previously vacant or minimally improved lot. - A major addition or alteration to the structure, usually results in a change in square footage. - A dramatic increase in the depreciation, usually due to something like fire damage, vandalism or demolition of a structure. - Extensive rehabilitation and remodeling (change to the interior finish, mechanical systems or fixtures) of an existing structure causing a significant reduction of depreciation.
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	York County has a policy and procedure publication that covers the assessment processes of the office and will provide a copy.

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COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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Total Sales Price : 16,909,320
Total Adj. Sales Price : 16,909,320
Total Assessed Value : 14,990,400
Avg. Adj. Sales Price : 325,179
Avg. Assessed Value : 288,277

MEDIAN : 97
WGT. MEAN : 89
MEAN : 100
COD : 12.98
PRD : 112.97

COV : 22.33
STD : 22.36
Avg. Abs. Dev : 12.64
MAX Sales Ratio : 186.50
MIN Sales Ratio : 36.80

95% Median C.I. : 95.67 to 98.91
95% Wgt. Mean C.I. : 79.45 to 97.85
95% Mean C.I. : 94.07 to 106.23

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	7	98.10	105.45	99.43	13.30	106.05	80.60	164.98	80.60 to 164.98	220,429	219,178
01-OCT-07 To 31-DEC-07	6	98.11	99.60	100.34	04.30	99.26	91.87	113.85	91.87 to 113.85	182,100	182,725
01-JAN-08 To 31-MAR-08	4	94.88	81.32	96.78	17.61	84.03	36.80	98.71	N/A	68,000	65,812
01-APR-08 To 30-JUN-08	6	96.65	90.35	95.02	08.25	95.09	59.21	98.91	59.21 to 98.91	409,473	389,069
01-JUL-08 To 30-SEP-08	3	96.82	100.58	98.49	04.67	102.12	95.67	109.24	N/A	130,000	128,039
01-OCT-08 To 31-DEC-08	5	91.55	95.95	83.73	08.91	114.59	83.15	121.40	N/A	680,480	569,735
01-JAN-09 To 31-MAR-09	1	116.10	116.10	116.10	00.00	100.00	116.10	116.10	N/A	10,000	11,610
01-APR-09 To 30-JUN-09	1	105.36	105.36	105.36	00.00	100.00	105.36	105.36	N/A	345,000	363,492
01-JUL-09 To 30-SEP-09	4	92.67	89.57	89.64	13.32	99.92	66.60	106.35	N/A	82,013	73,516
01-OCT-09 To 31-DEC-09	9	96.47	103.85	77.49	15.80	134.02	70.66	148.63	90.58 to 117.14	569,270	441,129
01-JAN-10 To 31-MAR-10	3	103.20	102.91	92.47	07.79	111.29	90.71	114.83	N/A	565,333	522,759
01-APR-10 To 30-JUN-10	3	118.09	133.42	128.70	25.64	103.67	95.67	186.50	N/A	83,333	107,250
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	23	97.64	95.79	97.46	10.34	98.29	36.80	164.98	95.51 to 98.71	233,237	227,315
01-JUL-08 To 30-JUN-09	10	96.25	100.30	86.99	09.86	115.30	83.15	121.40	90.56 to 116.10	414,740	360,790
01-JUL-09 To 30-JUN-10	19	97.48	105.36	83.19	17.75	126.65	66.60	186.50	90.71 to 116.75	389,341	323,908
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	18	95.59	91.60	89.41	10.43	102.45	36.80	121.40	91.55 to 98.26	362,291	323,914
01-JAN-09 To 31-DEC-09	15	97.48	100.96	79.90	14.64	126.36	66.60	148.63	90.58 to 116.10	387,099	309,288
<u>ALL</u>	52	97.41	100.15	88.65	12.98	112.97	36.80	186.50	95.67 to 98.91	325,179	288,277

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	34	98.18	102.62	87.72	14.32	116.99	59.21	186.50	96.47 to 100.67	428,964	376,307
02	7	105.12	103.25	101.28	06.21	101.95	91.55	116.10	91.55 to 116.10	59,929	60,693
03	11	92.43	90.55	92.97	10.29	97.40	36.80	121.40	87.86 to 97.79	173,185	161,011
<u>ALL</u>	52	97.41	100.15	88.65	12.98	112.97	36.80	186.50	95.67 to 98.91	325,179	288,277

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	99.63	100.03	100.41	03.00	99.62	95.51	105.36	N/A	240,750	241,739
03	46	97.41	100.47	87.47	14.16	114.86	36.80	186.50	95.67 to 99.01	315,409	275,901
04	2	93.03	93.03	92.66	00.64	100.40	92.43	93.63	N/A	718,750	666,007
<u>ALL</u>	52	97.41	100.15	88.65	12.98	112.97	36.80	186.50	95.67 to 98.91	325,179	288,277

**93 York
COMMERCIAL**

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999												
5000 TO 9999	3	87.86	82.02	88.82	32.10	92.34	36.80	121.40	N/A	6,233	5,537	
<u>Total \$</u>												
1 TO 9999	3	87.86	82.02	88.82	32.10	92.34	36.80	121.40	N/A	6,233	5,537	
10000 TO 29999	6	98.77	96.70	96.16	16.16	100.56	59.21	116.75	59.21 to 116.75	17,333	16,667	
30000 TO 59999	3	114.83	107.84	108.67	07.43	99.24	91.55	117.14	N/A	49,500	53,792	
60000 TO 99999	14	97.57	104.59	103.53	09.72	101.02	90.56	186.50	95.67 to 106.35	77,664	80,408	
100000 TO 149999	7	97.64	102.63	103.42	15.93	99.24	66.60	148.63	66.60 to 148.63	111,214	115,019	
150000 TO 249999	6	101.63	112.72	113.55	14.40	99.27	95.51	164.98	95.51 to 164.98	186,850	212,166	
250000 TO 499999	6	96.84	97.98	98.32	02.36	99.65	93.63	105.36	93.63 to 105.36	289,167	284,297	
500000 +	7	90.71	87.35	82.26	08.18	106.19	70.66	98.26	70.66 to 98.26	1,702,318	1,400,398	
<u>ALL</u>	52	97.41	100.15	88.65	12.98	112.97	36.80	186.50	95.67 to 98.91	325,179	288,277	

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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	97.64	90.63	96.96	21.92	93.47	36.80	121.40	36.80 to 121.40	41,236	39,982
319	1	80.60	80.60	80.60	00.00	100.00	80.60	80.60	N/A	650,000	523,901
326	4	96.17	97.36	97.06	06.88	100.31	87.86	109.24	N/A	124,763	121,089
340	1	96.93	96.93	96.93	00.00	100.00	96.93	96.93	N/A	75,000	72,701
341	1	90.56	90.56	90.56	00.00	100.00	90.56	90.56	N/A	80,000	72,449
343	2	84.46	84.46	75.55	16.34	111.79	70.66	98.26	N/A	2,451,864	1,852,427
344	7	97.34	102.63	100.47	06.30	102.15	95.64	118.09	95.64 to 118.09	227,514	228,575
350	2	96.66	96.66	96.78	00.20	99.88	96.47	96.85	N/A	172,852	167,279
352	4	99.63	100.03	100.41	03.00	99.62	95.51	105.36	N/A	240,750	241,739
353	6	115.99	130.08	135.15	22.53	96.25	98.10	186.50	98.10 to 186.50	94,750	128,055
384	1	92.42	92.42	92.42	00.00	100.00	92.42	92.42	N/A	13,500	12,477
406	4	107.56	113.58	124.72	17.47	91.07	90.58	148.63	N/A	59,625	74,367
407	3	95.67	91.50	83.74	04.36	109.27	83.15	95.67	N/A	1,120,000	937,907
418	1	90.71	90.71	90.71	00.00	100.00	90.71	90.71	N/A	1,500,000	1,360,659
419	1	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	85,340	83,455
442	1	91.87	91.87	91.87	00.00	100.00	91.87	91.87	N/A	110,000	101,054
444	1	66.60	66.60	66.60	00.00	100.00	66.60	66.60	N/A	110,000	73,260
471	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	99,000	105,290
476	1	91.55	91.55	91.55	00.00	100.00	91.55	91.55	N/A	45,000	41,197
494	1	92.43	92.43	92.43	00.00	100.00	92.43	92.43	N/A	1,162,500	1,074,540
528	2	98.16	98.16	100.01	05.14	98.15	93.11	103.20	N/A	109,625	109,640
<u>ALL</u>	<u>52</u>	<u>97.41</u>	<u>100.15</u>	<u>88.65</u>	<u>12.98</u>	<u>112.97</u>	<u>36.80</u>	<u>186.50</u>	<u>95.67 to 98.91</u>	<u>325,179</u>	<u>288,277</u>

2011 Correlation Section for York County

A. Commerical Real Property

York County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. Most of the commercial properties in the county either directly service or support agriculture or the people involved in agriculture. There are a few commercial activities operating outside of agricultural uses but they are in the minority. During the past year and even the past 5 to 10 years, commercial property has had no real economic fluctuations. Some property uses have prospered and grown and some have declined. Some locations have shown positive commercial activity and some have shown decline. In all, the commercial is stable but somewhat flat in terms of value.

The basic assessment sales ratio study of the 52 qualified sales produced a median ratio of 97%. The analysis of the assessment process in the county goes beyond the statistics that are produced from the sales that have occurred in the current study period. The actions taken during the assessment process are of considerable importance when determining the quality of assessment. The assessor annually reports their assessment intentions in their 3 Year Plan; they verify their accomplishments during the interview for the Assessment Actions section of the R&O; and explain many of the other details and valuation procedures or policies during the preparation of the Survey. The discussion of their 6 Year Inspection process further reveals steps in any inspection, review or revaluation process and supports the thoroughness and the consistency of their actions.

There is no way to accurately portray whether the county has achieved equalization in the commercial class of property by simply reviewing the R&O Statistics. The Commission Summary in the 2010 R&O indicated an average assessed value of the assessed base of about \$234,500 and an average assessed value of the sold parcels of about \$226,350. For 2011 the average value of the 52 sold parcels of about \$288,300 indicating a possible lack of representativeness. The lack of sufficient sales and the likelihood that the sales are not representative of the class, leads one to conclude that the actions of the assessor are far more important in evaluating the level of value and likelihood of equalization of the class of commercial property. In the opinion of the Department, York County has achieved a reasonable degree of equalization based on their assessment practices, not based on the assessment statistics.

The Department believes that the quality of assessment of commercial property in the county is good. There are numerous reasons, but the most relevant are the Departments ongoing interaction with the assessor, and the annual reporting of their actions with regard to commercial property. The COD and the PRD might be a good test of the quality of assessment if there was any assurance that the sample was reliable and represented the population. Every indicator available says that it does not. The county has built thorough, high quality and current records by the regular inspection of all parcels. They keep the values updated and current by paying constant attention to the verification and review of sales. While perfect valuation of commercial property is unlikely, the county continually works to do a consistent and uniform job of valuation. They verify all sales, are in regular contact with the property owners and apply their valuation processes even handedly. The costs used are universal across the county and the land values and depreciation are consistent within each valuation group. That is the best basis that they can have for intra county equalization.

The Department is confident that York County has conducted a consistent, detailed and

**2011 Correlation Section
for York County**

thorough assessment process for commercial property. They are consistent in their verification and analysis of sales and the application of the results of the analysis. Historically, the county assessment process has produced a level of value of about 97 to 99%. The median of the 2011 statistics is 97% which is supported by the historical data. The Department is reluctant to certify a level of value based on the median ratio of a small sample of sales that is not apparently representative of this diverse class of property. In this case, the majority of the sales occurred in and around the city of York and there is not sufficient data to determine a level of value for the commercial class. There is not sufficient data to recommend any adjustment of the class or of any subclass of commercial property. The quality of assessment for the commercial class is acceptable based on the known practices of the assessor.

**2011 Correlation Section
for York County**

B. 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.

**2011 Correlation Section
for York County**

C. 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.

2011 Correlation Section for York County

D. 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,

**2011 Correlation Section
for York County**

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.

2011 Agricultural Assessment Actions for York County

During 2010 and 2011, the county completed the following assessment actions for use in the valuation of commercial property for 2011:

The county conducted a thorough sale verification and analysis process.

All pick up work of improvements on agricultural parcels has been completed in a timely manner.

Agricultural land was all updated for 2011 values. The available sales were verified, the market was analyzed and significant increases were made to all land. Much of Market Area 3 was merged into Market Area 4 as a result of the analysis.

It was determined that no measureable difference occurred between agricultural values and the values on agricultural parcels that are monitored for special valuation.

All hog confinements, nurseries and feed yards were reviewed and updated.

The residential on agricultural parcels and agricultural buildings in the first and part of the second tier of the county were also inspected. There were no class or subclass adjustments made to any of the rural residential parcels, but numerous older worn out structures were retained on the listing but depreciated at 100%.

2011 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:	
	Assessor	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	2	Market Area 2 is the largest area in the county and is 88% irrigated. It is the prime row crop land in York County, and has historically had the highest values.
	3	Market Area 3 is a very minor area in the county but is 44% irrigated. This area was reduced in size for 2011 and much of the land area was moved into Area 4. This area was separated from Area 4 primarily because the streams and waterways cut up the parcels and tend to impact the value of these parcels because they are not easily tilled or irrigated.
	4	Market Area 4 is the second largest area in the county and is 73% irrigated. It has a mix of irrigated and dry row crop land as well as some grass land. This area is concentrated in the south and southeast parts of the county with lesser areas in the north and northeast parts of the county. It is often associated with land along or cut by rivers, stream and creeks.
3.	Describe the process that is used to determine and monitor market areas.	
	Topography, water availability, the market activity and the general farming practices are the key characteristics for determining market areas. The county continuously verifies sales and monitors the value trends from the market. 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.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Predominant use is used to define agricultural land. York County is predominantly row crop and mostly irrigated. The characteristics used to determine predominant use include; whether the land is actively tilled, and often the presence or absence of fences indicates the use.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	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. The additional acres attached to a rural residential and a farm home site have some variations. These values are assigned countywide and there are no locational differences.	

6.	What land characteristics are used to assign differences in 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.
7.	What process is used to annually update land use? (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.
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.
	The sales activity is verified and analyzed to help determine agricultural land values. In the past there was a very limited amount around the City of York and on the corridor to the interstate. Currently, agricultural land values have risen to the point where the difference due to an alternate use is not identifiable in the market. So the few parcels that have had special valuation, are now valued the same as the agricultural parcels.
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.
	For 2011, there are 11 applications on file. One parcel will be disqualified due to a use change. The remaining applications will be valued the same as the surrounding agricultural land, since no difference in value is now being seen in the market.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	In the case of agricultural land, the land use is a key indicator of substantial change. If the use of a parcel of land changes from dry or grass to irrigated the valuation difference is substantial. If there are only a few acres that change, that may not be viewed as substantial. If the resulting change in value is sufficient to noticeably distort the measurement of the parcel, it is considered substantial. The reasons that pertain to structures are be similar to the residential or commercial reasons, but the threshold for substantial may be greater if the total purchase price for the land is greater.
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.
	York County has a policy and procedure publication that covers the assessment processes of the office and will provide a copy.

93 York
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 60
 Total Sales Price : 30,713,428
 Total Adj. Sales Price : 30,713,428
 Total Assessed Value : 21,423,828
 Avg. Adj. Sales Price : 511,890
 Avg. Assessed Value : 357,064

MEDIAN : 72
 WGT. MEAN : 70
 MEAN : 73
 COD : 13.47
 PRD : 105.20

COV : 17.25
 STD : 12.66
 Avg. Abs. Dev : 09.72
 MAX Sales Ratio : 105.75
 MIN Sales Ratio : 49.09

95% Median C.I. : 67.55 to 77.68
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 70.18 to 76.58

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	5	83.62	91.47	90.30	09.81	101.30	83.02	105.75	N/A	423,800	382,693
01-JAN-08 To 31-MAR-08	8	71.40	77.03	72.89	16.54	105.68	56.23	102.72	56.23 to 102.72	720,900	525,432
01-APR-08 To 30-JUN-08	2	73.41	73.41	73.52	01.46	99.85	72.34	74.48	N/A	423,750	311,537
01-JUL-08 To 30-SEP-08	3	66.00	70.32	66.70	12.42	105.43	60.17	84.78	N/A	321,667	214,567
01-OCT-08 To 31-DEC-08	6	72.22	73.37	72.07	06.60	101.80	66.72	88.95	66.72 to 88.95	391,447	282,128
01-JAN-09 To 31-MAR-09	6	80.80	80.97	79.19	06.61	102.25	70.94	90.61	70.94 to 90.61	531,433	420,830
01-APR-09 To 30-JUN-09	7	71.78	72.66	69.47	09.32	104.59	61.28	82.56	61.28 to 82.56	503,395	349,731
01-JUL-09 To 30-SEP-09	2	77.84	77.84	76.14	07.58	102.23	71.94	83.73	N/A	297,200	226,274
01-OCT-09 To 31-DEC-09	9	71.45	70.08	65.13	12.64	107.60	51.09	88.11	52.67 to 83.80	447,025	291,155
01-JAN-10 To 31-MAR-10	6	65.24	67.98	64.25	08.38	105.81	60.96	79.26	60.96 to 79.26	320,283	205,782
01-APR-10 To 30-JUN-10	6	58.36	57.08	56.64	07.15	100.78	49.09	62.88	49.09 to 62.88	902,392	511,106
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	15	79.80	81.36	77.17	15.05	105.43	56.23	105.75	70.24 to 100.27	582,247	449,333
01-JUL-08 To 30-JUN-09	22	72.73	74.80	72.91	10.06	102.59	60.17	90.61	67.21 to 82.56	455,730	332,253
01-JUL-09 To 30-JUN-10	23	65.05	66.82	61.69	13.65	108.32	49.09	88.11	60.81 to 72.90	519,725	320,620
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	19	72.34	74.43	72.15	11.36	103.16	56.23	102.72	66.84 to 79.80	522,547	377,000
01-JAN-09 To 31-DEC-09	24	74.18	74.20	71.02	10.93	104.48	51.09	90.61	70.22 to 82.56	472,083	335,252
<u>ALL</u>	60	72.14	73.38	69.75	13.47	105.20	49.09	105.75	67.55 to 77.68	511,890	357,064

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	47	71.87	72.81	69.33	14.92	105.02	49.09	105.75	66.00 to 77.68	570,408	395,491
3	1	72.90	72.90	72.90	00.00	100.00	72.90	72.90	N/A	155,000	113,002
4	12	72.25	75.65	72.62	09.01	104.17	66.83	88.11	67.55 to 83.54	312,438	226,896
<u>ALL</u>	60	72.14	73.38	69.75	13.47	105.20	49.09	105.75	67.55 to 77.68	511,890	357,064

93 York
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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 95% Mean C.I. : 70.18 to 76.58

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	41	70.24	72.34	68.57	15.67	105.50	49.09	105.75	64.05 to 77.88	610,371	418,560
2	36	68.73	72.06	68.40	16.91	105.35	49.09	105.75	62.92 to 77.88	634,012	433,651
4	5	72.56	74.38	70.41	08.43	105.64	66.84	83.35	N/A	440,160	309,904
_____Dry_____											
County	3	74.26	77.53	75.84	08.03	102.23	70.22	88.11	N/A	183,333	139,049
2	1	74.26	74.26	74.26	00.00	100.00	74.26	74.26	N/A	296,400	220,100
4	2	79.17	79.17	77.70	11.30	101.89	70.22	88.11	N/A	126,800	98,523
_____Grass_____											
County	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
2	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
_____ALL_____	60	72.14	73.38	69.75	13.47	105.20	49.09	105.75	67.55 to 77.68	511,890	357,064

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	50	71.83	72.79	69.33	14.60	104.99	49.09	105.75	66.72 to 77.68	576,311	399,566
2	43	70.94	72.38	69.08	15.75	104.78	49.09	105.75	64.05 to 77.68	604,692	417,700
4	7	72.56	75.34	71.69	08.31	105.09	66.84	83.54	66.84 to 83.54	401,971	288,172
_____Dry_____											
County	3	74.26	77.53	75.84	08.03	102.23	70.22	88.11	N/A	183,333	139,049
2	1	74.26	74.26	74.26	00.00	100.00	74.26	74.26	N/A	296,400	220,100
4	2	79.17	79.17	77.70	11.30	101.89	70.22	88.11	N/A	126,800	98,523
_____Grass_____											
County	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
2	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
_____ALL_____	60	72.14	73.38	69.75	13.47	105.20	49.09	105.75	67.55 to 77.68	511,890	357,064

93 York
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 68
 Total Sales Price : 35,690,663
 Total Adj. Sales Price : 35,690,663
 Total Assessed Value : 25,105,232
 Avg. Adj. Sales Price : 524,863
 Avg. Assessed Value : 369,195

MEDIAN : 73
 WGT. MEAN : 70
 MEAN : 73
 COD : 12.53
 PRD : 104.46

COV : 16.36
 STD : 12.02
 Avg. Abs. Dev : 09.09
 MAX Sales Ratio : 105.75
 MIN Sales Ratio : 49.09

95% Median C.I. : 70.24 to 75.46
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 70.62 to 76.34

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	9	83.02	84.96	82.77	08.97	102.65	73.12	105.75	75.46 to 101.60	527,598	436,677
01-JAN-08 To 31-MAR-08	9	72.56	77.13	73.26	15.30	105.28	56.23	102.72	66.84 to 100.27	691,356	506,476
01-APR-08 To 30-JUN-08	2	73.41	73.41	73.52	01.46	99.85	72.34	74.48	N/A	423,750	311,537
01-JUL-08 To 30-SEP-08	3	66.00	70.32	66.70	12.42	105.43	60.17	84.78	N/A	321,667	214,567
01-OCT-08 To 31-DEC-08	7	71.87	71.87	69.96	07.47	102.73	62.86	88.95	62.86 to 88.95	435,526	304,679
01-JAN-09 To 31-MAR-09	8	77.97	78.96	77.48	06.77	101.91	70.94	90.61	70.94 to 90.61	547,681	424,368
01-APR-09 To 30-JUN-09	7	71.78	72.66	69.47	09.32	104.59	61.28	82.56	61.28 to 82.56	503,395	349,731
01-JUL-09 To 30-SEP-09	2	77.84	77.84	76.14	07.58	102.23	71.94	83.73	N/A	297,200	226,274
01-OCT-09 To 31-DEC-09	9	71.45	70.08	65.13	12.64	107.60	51.09	88.11	52.67 to 83.80	447,025	291,155
01-JAN-10 To 31-MAR-10	6	65.24	67.98	64.25	08.38	105.81	60.96	79.26	60.96 to 79.26	320,283	205,782
01-APR-10 To 30-JUN-10	6	58.36	57.08	56.64	07.15	100.78	49.09	62.88	49.09 to 62.88	902,392	511,106
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	20	76.97	80.28	77.10	12.75	104.12	56.23	105.75	72.56 to 83.35	590,904	455,573
01-JUL-08 To 30-JUN-09	25	72.57	74.17	72.32	09.54	102.56	60.17	90.61	69.68 to 78.06	476,756	344,780
01-JUL-09 To 30-JUN-10	23	65.05	66.82	61.69	13.65	108.32	49.09	88.11	60.81 to 72.90	519,725	320,620
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	21	72.34	74.05	71.80	11.28	103.13	56.23	102.72	66.84 to 77.98	527,780	378,943
01-JAN-09 To 31-DEC-09	26	73.49	74.11	71.20	10.31	104.09	51.09	90.61	70.94 to 81.62	481,648	342,923
<u>ALL</u>	68	72.57	73.48	70.34	12.53	104.46	49.09	105.75	70.24 to 75.46	524,863	369,195

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	51	72.57	73.13	69.99	14.11	104.49	49.09	105.75	67.21 to 75.95	577,227	404,014
3	1	72.90	72.90	72.90	00.00	100.00	72.90	72.90	N/A	155,000	113,002
4	16	72.25	74.66	71.96	08.26	103.75	62.86	88.11	67.55 to 83.35	381,069	274,220
<u>ALL</u>	68	72.57	73.48	70.34	12.53	104.46	49.09	105.75	70.24 to 75.46	524,863	369,195

93 York
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

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 Total Adj. Sales Price : 35,690,663
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 Avg. Adj. Sales Price : 524,863
 Avg. Assessed Value : 369,195

MEDIAN : 73
 WGT. MEAN : 70
 MEAN : 73
 COD : 12.53
 PRD : 104.46

COV : 16.36
 STD : 12.02
 Avg. Abs. Dev : 09.09
 MAX Sales Ratio : 105.75
 MIN Sales Ratio : 49.09

95% Median C.I. : 70.24 to 75.46
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 70.62 to 76.34

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	42	71.01	72.33	68.65	15.18	105.36	49.09	105.75	65.05 to 75.45	610,287	418,971
2	36	68.73	72.06	68.40	16.91	105.35	49.09	105.75	62.92 to 77.88	634,012	433,651
4	6	72.19	73.96	70.71	07.23	104.60	66.84	83.35	66.84 to 83.35	467,942	330,893
_____Dry_____											
County	3	74.26	77.53	75.84	08.03	102.23	70.22	88.11	N/A	183,333	139,049
2	1	74.26	74.26	74.26	00.00	100.00	74.26	74.26	N/A	296,400	220,100
4	2	79.17	79.17	77.70	11.30	101.89	70.22	88.11	N/A	126,800	98,523
_____Grass_____											
County	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
2	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
_____ALL_____	68	72.57	73.48	70.34	12.53	104.46	49.09	105.75	70.24 to 75.46	524,863	369,195

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	57	71.94	72.91	69.91	13.55	104.29	49.09	105.75	67.21 to 75.46	584,873	408,858
2	47	71.87	72.76	69.78	14.85	104.27	49.09	105.75	66.00 to 75.95	609,173	425,058
4	10	72.25	73.62	70.69	07.49	104.14	62.86	83.54	66.84 to 83.35	470,665	332,715
_____Dry_____											
County	3	74.26	77.53	75.84	08.03	102.23	70.22	88.11	N/A	183,333	139,049
2	1	74.26	74.26	74.26	00.00	100.00	74.26	74.26	N/A	296,400	220,100
4	2	79.17	79.17	77.70	11.30	101.89	70.22	88.11	N/A	126,800	98,523
_____Grass_____											
County	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
2	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
_____ALL_____	68	72.57	73.48	70.34	12.53	104.46	49.09	105.75	70.24 to 75.46	524,863	369,195

93 York
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 155
 Total Sales Price : 72,433,172
 Total Adj. Sales Price : 72,134,730
 Total Assessed Value : 50,225,201
 Avg. Adj. Sales Price : 465,385
 Avg. Assessed Value : 324,034

MEDIAN : 73
 WGT. MEAN : 70
 MEAN : 75
 COD : 15.46
 PRD : 107.09

COV : 20.03
 STD : 14.94
 Avg. Abs. Dev : 11.26
 MAX Sales Ratio : 127.86
 MIN Sales Ratio : 25.70

95% Median C.I. : 70.94 to 75.46
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 72.22 to 76.92

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	87.83	89.42	88.06	07.46	101.54	80.39	100.05	N/A	238,667	210,160
01-OCT-07 To 31-DEC-07	21	83.35	86.79	82.60	12.92	105.07	60.81	112.85	79.01 to 96.66	438,811	362,477
01-JAN-08 To 31-MAR-08	24	72.58	79.28	74.69	16.82	106.15	56.23	127.86	67.55 to 79.91	520,543	388,791
01-APR-08 To 30-JUN-08	6	75.40	74.25	75.98	05.28	97.72	64.00	79.80	64.00 to 79.80	368,435	279,951
01-JUL-08 To 30-SEP-08	7	78.73	73.97	69.28	13.48	106.77	56.23	93.10	56.23 to 93.10	375,521	260,162
01-OCT-08 To 31-DEC-08	15	72.61	75.19	72.05	12.27	104.36	58.90	99.58	66.72 to 87.37	382,002	275,226
01-JAN-09 To 31-MAR-09	21	74.08	76.74	75.72	10.76	101.35	63.77	98.49	68.84 to 84.76	474,696	359,441
01-APR-09 To 30-JUN-09	9	71.78	74.92	70.04	11.77	106.97	61.28	97.42	64.05 to 82.56	457,418	320,389
01-JUL-09 To 30-SEP-09	4	87.12	84.56	84.55	07.71	100.01	71.94	92.05	N/A	336,975	284,899
01-OCT-09 To 31-DEC-09	21	66.25	66.28	60.63	13.51	109.32	42.90	88.11	59.33 to 72.90	480,042	291,027
01-JAN-10 To 31-MAR-10	13	63.64	66.58	64.76	07.45	102.81	56.98	79.26	62.86 to 73.19	300,585	194,654
01-APR-10 To 30-JUN-10	11	56.64	53.81	49.48	16.33	108.75	25.70	72.83	35.62 to 62.88	883,601	437,187
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	54	79.65	82.20	78.15	14.50	105.18	56.23	127.86	75.46 to 83.18	456,198	356,541
01-JUL-08 To 30-JUN-09	52	73.11	75.61	72.99	12.11	103.59	56.23	99.58	70.94 to 78.73	431,617	315,025
01-JUL-09 To 30-JUN-10	49	63.64	65.05	58.23	15.07	111.71	25.70	92.05	61.70 to 68.84	511,347	297,770
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	52	72.75	76.80	73.54	14.13	104.43	56.23	127.86	71.20 to 78.78	443,506	326,158
01-JAN-09 To 31-DEC-09	55	71.82	73.02	69.31	13.06	105.35	42.90	98.49	68.20 to 76.71	463,894	321,508
<u>ALL</u>	155	72.83	74.57	69.63	15.46	107.09	25.70	127.86	70.94 to 75.46	465,385	324,034

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	68	72.46	74.61	70.34	15.88	106.07	49.09	112.85	68.84 to 75.95	562,135	395,429
3	1	72.90	72.90	72.90	00.00	100.00	72.90	72.90	N/A	155,000	113,002
4	86	72.96	74.56	68.80	15.34	108.37	25.70	127.86	69.38 to 78.73	392,495	270,035
<u>ALL</u>	155	72.83	74.57	69.63	15.46	107.09	25.70	127.86	70.94 to 75.46	465,385	324,034

93 York
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 155
 Total Sales Price : 72,433,172
 Total Adj. Sales Price : 72,134,730
 Total Assessed Value : 50,225,201
 Avg. Adj. Sales Price : 465,385
 Avg. Assessed Value : 324,034

MEDIAN : 73
 WGT. MEAN : 70
 MEAN : 75
 COD : 15.46
 PRD : 107.09

COV : 20.03
 STD : 14.94
 Avg. Abs. Dev : 11.26
 MAX Sales Ratio : 127.86
 MIN Sales Ratio : 25.70

95% Median C.I. : 70.94 to 75.46
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 72.22 to 76.92

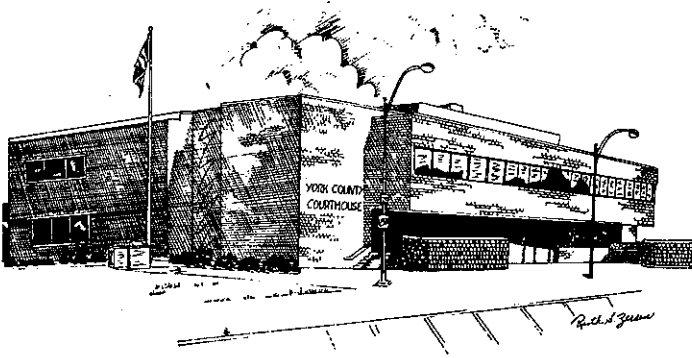
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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	83	71.50	73.12	69.64	15.24	105.00	42.90	110.65	67.21 to 73.19	507,174	353,178
2	45	70.24	74.08	69.96	17.67	105.89	49.09	110.65	64.11 to 77.88	596,139	417,043
4	38	72.19	71.97	69.07	12.56	104.20	42.90	96.66	66.84 to 76.71	401,820	277,548
_____Dry_____											
County	10	82.13	86.86	78.97	18.85	109.99	66.25	127.86	67.37 to 112.85	227,348	179,533
2	2	93.56	93.56	84.07	20.63	111.29	74.26	112.85	N/A	198,700	167,038
4	8	82.13	85.19	77.89	17.69	109.37	66.25	127.86	66.25 to 127.86	234,510	182,657
_____Grass_____											
County	2	71.63	71.63	67.16	10.65	106.66	64.00	79.26	N/A	47,300	31,768
2	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
4	1	64.00	64.00	64.00	00.00	100.00	64.00	64.00	N/A	75,000	48,000
_____ALL_____	155	72.83	74.57	69.63	15.46	107.09	25.70	127.86	70.94 to 75.46	465,385	324,034

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	117	71.78	72.26	68.16	14.89	106.02	25.70	110.65	68.14 to 73.12	535,661	365,117
2	62	71.64	73.60	69.98	15.86	105.17	49.09	110.65	66.71 to 75.46	598,657	418,927
4	55	71.82	70.75	65.52	13.83	107.98	25.70	98.49	66.84 to 73.19	464,647	304,459
_____Dry_____											
County	10	82.13	86.86	78.97	18.85	109.99	66.25	127.86	67.37 to 112.85	227,348	179,533
2	2	93.56	93.56	84.07	20.63	111.29	74.26	112.85	N/A	198,700	167,038
4	8	82.13	85.19	77.89	17.69	109.37	66.25	127.86	66.25 to 127.86	234,510	182,657
_____Grass_____											
County	2	71.63	71.63	67.16	10.65	106.66	64.00	79.26	N/A	47,300	31,768
2	1	79.26	79.26	79.26	00.00	100.00	79.26	79.26	N/A	19,600	15,535
4	1	64.00	64.00	64.00	00.00	100.00	64.00	64.00	N/A	75,000	48,000
_____ALL_____	155	72.83	74.57	69.63	15.46	107.09	25.70	127.86	70.94 to 75.46	465,385	324,034



OFFICE OF
York County Assessor

Phone 402-362-4926
Fax 402-362-4735
510 Lincoln Ave.
York, Nebraska 68467

Ruth Sorensen
Nebraska Department of Revenue
Property Tax and Assessment
301 Centennial Mall South
PO Box 98919
Lincoln, Ne 68509-8919

Ms. Sorensen:

Currently, York County has 11 applications for Special Valuation. One parcel will be disqualified as it has been sold and is now annexed into the City of York.

Presently, we are unable to discern a non-agricultural influence affecting the value of these properties. The taxable value is calculated in the same manner on these parcels as it is on all other agricultural land in York County.

I maintain a sales file on all property and will continue to determine if a Special value is needed.

Cordially,

Ann Charlton
York County Assessor

February 25, 2011

RECEIVED
FEB 28 2011
NEBRASKA DEPT. OF REVENUE
PROPERTY ASSESSMENT DIVISION

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	60	Median :	72	COV :	17.25	95% Median C.I. :	67.55 to 77.68
Total Sales Price :	30,713,428	Wgt. Mean :	70	STD :	12.66	95% Wgt. Mean C.I. :	
Total Adj. Sales Price :	30,713,428	Mean :	73	Avg.Abs.Dev :	09.72	95% Mean C.I. :	70.18 to 76.58
Total Assessed Value :	21,423,828						
Avg. Adj. Sales Price :	511,890	COD :	13.47	MAX Sales Ratio :	105.75		
Avg. Assessed Value :	357,064	PRD :	105.20	MIN Sales Ratio :	49.09		

Printed : 03/30/2011

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007											
10/01/2007 To 12/31/2007	5	83.62	91.47	90.30	09.81	101.30	83.02	105.75	N/A	423,800	382,693
01/01/2008 To 03/31/2008	8	71.40	77.03	72.89	16.54	105.68	56.23	102.72	56.23 to 102.72	720,900	525,432
04/01/2008 To 06/30/2008	2	73.41	73.41	73.52	01.46	99.85	72.34	74.48	N/A	423,750	311,537
07/01/2008 To 09/30/2008	3	66.00	70.32	66.70	12.42	105.43	60.17	84.78	N/A	321,667	214,567
10/01/2008 To 12/31/2008	6	72.22	73.37	72.07	06.60	101.80	66.72	88.95	66.72 to 88.95	391,447	282,128
01/01/2009 To 03/31/2009	6	80.80	80.97	79.19	06.61	102.25	70.94	90.61	70.94 to 90.61	531,433	420,830
04/01/2009 To 06/30/2009	7	71.78	72.66	69.47	09.32	104.59	61.28	82.56	61.28 to 82.56	503,395	349,731
07/01/2009 To 09/30/2009	2	77.84	77.84	76.14	07.58	102.23	71.94	83.73	N/A	297,200	226,274
10/01/2009 To 12/31/2009	9	71.45	70.08	65.13	12.64	107.60	51.09	88.11	52.67 to 83.80	447,025	291,155
01/01/2010 To 03/31/2010	6	65.24	67.98	64.25	08.38	105.81	60.96	79.26	60.96 to 79.26	320,283	205,782
04/01/2010 To 06/30/2010	6	58.36	57.08	56.64	07.15	100.78	49.09	62.88	49.09 to 62.88	902,392	511,106
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	15	79.80	81.36	77.17	15.05	105.43	56.23	105.75	70.24 to 100.27	582,247	449,333
07/01/2008 To 06/30/2009	22	72.73	74.80	72.91	10.06	102.59	60.17	90.61	67.21 to 82.56	455,730	332,253
07/01/2009 To 06/30/2010	23	65.05	66.82	61.69	13.65	108.32	49.09	88.11	60.81 to 72.90	519,725	320,620
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	19	72.34	74.43	72.15	11.36	103.16	56.23	102.72	66.84 to 79.80	522,547	377,000
01/01/2009 To 12/31/2009	24	74.18	74.20	71.02	10.93	104.48	51.09	90.61	70.22 to 82.56	472,083	335,252
<u>ALL</u>											
07/01/2007 To 06/30/2010	60	72.14	73.38	69.75	13.47	105.20	49.09	105.75	67.55 to 77.68	511,890	357,064

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	60	Median :	72	COV :	17.25	95% Median C.I. :	67.55 to 77.68
Total Sales Price :	30,713,428	Wgt. Mean :	70	STD :	12.66	95% Wgt. Mean C.I. :	
Total Adj. Sales Price :	30,713,428	Mean :	73	Avg.Abs.Dev :	09.72	95% Mean C.I. :	70.18 to 76.58
Total Assessed Value :	21,423,828						
Avg. Adj. Sales Price :	511,890	COD :	13.47	MAX Sales Ratio :	105.75		
Avg. Assessed Value :	357,064	PRD :	105.20	MIN Sales Ratio :	49.09		

Printed : 03/30/2011

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	47	71.87	72.81	69.33	14.92	105.02	49.09	105.75	66.00 to 77.68	570,408	395,491
3	1	72.90	72.90	72.90		100.00	72.90	72.90	N/A	155,000	113,002
4	12	72.25	75.65	72.62	09.01	104.17	66.83	88.11	67.55 to 83.54	312,438	226,896
<u>ALL</u>											
07/01/2007 To 06/30/2010	60	72.14	73.38	69.75	13.47	105.20	49.09	105.75	67.55 to 77.68	511,890	357,064

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	41	70.24	72.34	68.57	15.67	105.50	49.09	105.75	64.05 to 77.88	610,371	418,560
2	36	68.73	72.06	68.40	16.91	105.35	49.09	105.75	62.92 to 77.88	634,012	433,651
4	5	72.56	74.38	70.41	08.43	105.64	66.84	83.35	N/A	440,160	309,904
<u>Dry</u>											
County	3	74.26	77.53	75.84	08.03	102.23	70.22	88.11	N/A	183,333	139,049
2	1	74.26	74.26	74.26		100.00	74.26	74.26	N/A	296,400	220,100
4	2	79.17	79.17	77.70	11.30	101.89	70.22	88.11	N/A	126,800	98,523
<u>Grass</u>											
County	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
2	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
<u>ALL</u>											
07/01/2007 To 06/30/2010	60	72.14	73.38	69.75	13.47	105.20	49.09	105.75	67.55 to 77.68	511,890	357,064

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	60	Median :	72	COV :	17.25	95% Median C.I. :	67.55 to 77.68
Total Sales Price :	30,713,428	Wgt. Mean :	70	STD :	12.66	95% Wgt. Mean C.I. :	
Total Adj. Sales Price :	30,713,428	Mean :	73	Avg.Abs.Dev :	09.72	95% Mean C.I. :	70.18 to 76.58
Total Assessed Value :	21,423,828						
Avg. Adj. Sales Price :	511,890	COD :	13.47	MAX Sales Ratio :	105.75		
Avg. Assessed Value :	357,064	PRD :	105.20	MIN Sales Ratio :	49.09		

Printed : 03/30/2011

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	50	71.83	72.79	69.33	14.60	104.99	49.09	105.75	66.72 to 77.68	576,311	399,566
2	43	70.94	72.38	69.08	15.75	104.78	49.09	105.75	64.05 to 77.68	604,692	417,700
4	7	72.56	75.34	71.69	08.31	105.09	66.84	83.54	66.84 to 83.54	401,971	288,172
<u>Dry</u>											
County	3	74.26	77.53	75.84	08.03	102.23	70.22	88.11	N/A	183,333	139,049
2	1	74.26	74.26	74.26		100.00	74.26	74.26	N/A	296,400	220,100
4	2	79.17	79.17	77.70	11.30	101.89	70.22	88.11	N/A	126,800	98,523
<u>Grass</u>											
County	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
2	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
<u>ALL</u>											
07/01/2007 To 06/30/2010	60	72.14	73.38	69.75	13.47	105.20	49.09	105.75	67.55 to 77.68	511,890	357,064

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	68	Median :	73	COV :	16.36	95% Median C.I. :	70.24 to 75.46
Total Sales Price :	35,690,663	Wgt. Mean :	70	STD :	12.02	95% Wgt. Mean C.I. :	
Total Adj. Sales Price :	35,690,663	Mean :	73	Avg. Abs. Dev :	09.09	95% Mean C.I. :	70.62 to 76.34
Total Assessed Value :	25,105,232						
Avg. Adj. Sales Price :	524,863	COD :	12.53	MAX Sales Ratio :	105.75		
Avg. Assessed Value :	369,195	PRD :	104.46	MIN Sales Ratio :	49.09		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007											
10/01/2007 To 12/31/2007	9	83.02	84.96	82.77	08.97	102.65	73.12	105.75	75.46 to 101.60	527,598	436,677
01/01/2008 To 03/31/2008	9	72.56	77.13	73.26	15.30	105.28	56.23	102.72	66.84 to 100.27	691,356	506,476
04/01/2008 To 06/30/2008	2	73.41	73.41	73.52	01.46	99.85	72.34	74.48	N/A	423,750	311,537
07/01/2008 To 09/30/2008	3	66.00	70.32	66.70	12.42	105.43	60.17	84.78	N/A	321,667	214,567
10/01/2008 To 12/31/2008	7	71.87	71.87	69.96	07.47	102.73	62.86	88.95	62.86 to 88.95	435,526	304,679
01/01/2009 To 03/31/2009	8	77.97	78.96	77.48	06.77	101.91	70.94	90.61	70.94 to 90.61	547,681	424,368
04/01/2009 To 06/30/2009	7	71.78	72.66	69.47	09.32	104.59	61.28	82.56	61.28 to 82.56	503,395	349,731
07/01/2009 To 09/30/2009	2	77.84	77.84	76.14	07.58	102.23	71.94	83.73	N/A	297,200	226,274
10/01/2009 To 12/31/2009	9	71.45	70.08	65.13	12.64	107.60	51.09	88.11	52.67 to 83.80	447,025	291,155
01/01/2010 To 03/31/2010	6	65.24	67.98	64.25	08.38	105.81	60.96	79.26	60.96 to 79.26	320,283	205,782
04/01/2010 To 06/30/2010	6	58.36	57.08	56.64	07.15	100.78	49.09	62.88	49.09 to 62.88	902,392	511,106
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	20	76.97	80.28	77.10	12.75	104.12	56.23	105.75	72.56 to 83.35	590,904	455,573
07/01/2008 To 06/30/2009	25	72.57	74.17	72.32	09.54	102.56	60.17	90.61	69.68 to 78.06	476,756	344,780
07/01/2009 To 06/30/2010	23	65.05	66.82	61.69	13.65	108.32	49.09	88.11	60.81 to 72.90	519,725	320,620
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	21	72.34	74.05	71.80	11.28	103.13	56.23	102.72	66.84 to 77.98	527,780	378,943
01/01/2009 To 12/31/2009	26	73.49	74.11	71.20	10.31	104.09	51.09	90.61	70.94 to 81.62	481,648	342,923

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	51	72.57	73.13	69.99	14.11	104.49	49.09	105.75	67.21 to 75.95	577,227	404,014
3	1	72.90	72.90	72.90		100.00	72.90	72.90	N/A	155,000	113,002
4	16	72.25	74.66	71.96	08.26	103.75	62.86	88.11	67.55 to 83.35	381,069	274,220

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	68	Median :	73	COV :	16.36	95% Median C.I. :	70.24 to 75.46
Total Sales Price :	35,690,663	Wgt. Mean :	70	STD :	12.02	95% Wgt. Mean C.I. :	
Total Adj. Sales Price :	35,690,663	Mean :	73	Avg. Abs. Dev :	09.09	95% Mean C.I. :	70.62 to 76.34
Total Assessed Value :	25,105,232						
Avg. Adj. Sales Price :	524,863	COD :	12.53	MAX Sales Ratio :	105.75		
Avg. Assessed Value :	369,195	PRD :	104.46	MIN Sales Ratio :	49.09		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	42	71.01	72.33	68.65	15.18	105.36	49.09	105.75	65.05 to 75.45	610,287	418,971
2	36	68.73	72.06	68.40	16.91	105.35	49.09	105.75	62.92 to 77.88	634,012	433,651
4	6	72.19	73.96	70.71	07.23	104.60	66.84	83.35	66.84 to 83.35	467,942	330,893
<u>Dry</u>											
County	3	74.26	77.53	75.84	08.03	102.23	70.22	88.11	N/A	183,333	139,049
2	1	74.26	74.26	74.26		100.00	74.26	74.26	N/A	296,400	220,100
4	2	79.17	79.17	77.70	11.30	101.89	70.22	88.11	N/A	126,800	98,523
<u>Grass</u>											
County	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
2	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
<u>ALL</u>											
07/01/2007 To 06/30/2010	68	72.57	73.48	70.34	12.53	104.46	49.09	105.75	70.24 to 75.46	524,863	369,195

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	57	71.94	72.91	69.91	13.55	104.29	49.09	105.75	67.21 to 75.46	584,873	408,858
2	47	71.87	72.76	69.78	14.85	104.27	49.09	105.75	66.00 to 75.95	609,173	425,058
4	10	72.25	73.62	70.69	07.49	104.14	62.86	83.54	66.84 to 83.35	470,665	332,715
<u>Dry</u>											
County	3	74.26	77.53	75.84	08.03	102.23	70.22	88.11	N/A	183,333	139,049
2	1	74.26	74.26	74.26		100.00	74.26	74.26	N/A	296,400	220,100
4	2	79.17	79.17	77.70	11.30	101.89	70.22	88.11	N/A	126,800	98,523
<u>Grass</u>											
County	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
2	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535

ALL

07/01/2007 To 06/30/2010

68

72.57

73.48

70.34

12.53

104.46

49.09

105.75

70.24 to 75.46

524,863

369,195

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	155	Median :	73	COV :	20.03	95% Median C.I. :	70.94 to 75.46
Total Sales Price :	72,433,172	Wgt. Mean :	70	STD :	14.94	95% Wgt. Mean C.I. :	
Total Adj. Sales Price :	72,134,730	Mean :	75	Avg. Abs. Dev :	11.26	95% Mean C.I. :	72.22 to 76.92
Total Assessed Value :	50,225,201						
Avg. Adj. Sales Price :	465,385	COD :	15.46	MAX Sales Ratio :	127.86		
Avg. Assessed Value :	324,034	PRD :	107.09	MIN Sales Ratio :	25.70		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	3	87.83	89.42	88.06	07.46	101.54	80.39	100.05	N/A	238,667	210,160
10/01/2007 To 12/31/2007	21	83.35	86.79	82.60	12.92	105.07	60.81	112.85	79.01 to 96.66	438,811	362,477
01/01/2008 To 03/31/2008	24	72.58	79.28	74.69	16.82	106.15	56.23	127.86	67.55 to 79.91	520,543	388,791
04/01/2008 To 06/30/2008	6	75.40	74.25	75.98	05.28	97.72	64.00	79.80	64.00 to 79.80	368,435	279,951
07/01/2008 To 09/30/2008	7	78.73	73.97	69.28	13.48	106.77	56.23	93.10	56.23 to 93.10	375,521	260,162
10/01/2008 To 12/31/2008	15	72.61	75.19	72.05	12.27	104.36	58.90	99.58	66.72 to 87.37	382,002	275,226
01/01/2009 To 03/31/2009	21	74.08	76.74	75.72	10.76	101.35	63.77	98.49	68.84 to 84.76	474,696	359,441
04/01/2009 To 06/30/2009	9	71.78	74.92	70.04	11.77	106.97	61.28	97.42	64.05 to 82.56	457,418	320,389
07/01/2009 To 09/30/2009	4	87.12	84.56	84.55	07.71	100.01	71.94	92.05	N/A	336,975	284,899
10/01/2009 To 12/31/2009	21	66.25	66.28	60.63	13.51	109.32	42.90	88.11	59.33 to 72.90	480,042	291,027
01/01/2010 To 03/31/2010	13	63.64	66.58	64.76	07.45	102.81	56.98	79.26	62.86 to 73.19	300,585	194,654
04/01/2010 To 06/30/2010	11	56.64	53.81	49.48	16.33	108.75	25.70	72.83	35.62 to 62.88	883,601	437,187
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	54	79.65	82.20	78.15	14.50	105.18	56.23	127.86	75.46 to 83.18	456,198	356,541
07/01/2008 To 06/30/2009	52	73.11	75.61	72.99	12.11	103.59	56.23	99.58	70.94 to 78.73	431,617	315,025
07/01/2009 To 06/30/2010	49	63.64	65.05	58.23	15.07	111.71	25.70	92.05	61.70 to 68.84	511,347	297,770
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	52	72.75	76.80	73.54	14.13	104.43	56.23	127.86	71.20 to 78.78	443,506	326,158
01/01/2009 To 12/31/2009	55	71.82	73.02	69.31	13.06	105.35	42.90	98.49	68.20 to 76.71	463,894	321,508

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	68	72.46	74.61	70.34	15.88	106.07	49.09	112.85	68.84 to 75.95	562,135	395,429
3	1	72.90	72.90	72.90		100.00	72.90	72.90	N/A	155,000	113,002
4	86	72.96	74.56	68.80	15.34	108.37	25.70	127.86	69.38 to 78.73	392,495	270,035

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	155	Median :	73	COV :	20.03	95% Median C.I. :	70.94 to 75.46
Total Sales Price :	72,433,172	Wgt. Mean :	70	STD :	14.94	95% Wgt. Mean C.I. :	
Total Adj. Sales Price :	72,134,730	Mean :	75	Avg. Abs. Dev :	11.26	95% Mean C.I. :	72.22 to 76.92
Total Assessed Value :	50,225,201						
Avg. Adj. Sales Price :	465,385	COD :	15.46	MAX Sales Ratio :	127.86		
Avg. Assessed Value :	324,034	PRD :	107.09	MIN Sales Ratio :	25.70		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	83	71.50	73.12	69.64	15.24	105.00	42.90	110.65	67.21 to 73.19	507,174	353,178
2	45	70.24	74.08	69.96	17.67	105.89	49.09	110.65	64.11 to 77.88	596,139	417,043
4	38	72.19	71.97	69.07	12.56	104.20	42.90	96.66	66.84 to 76.71	401,820	277,548
<u>Dry</u>											
County	10	82.13	86.86	78.97	18.85	109.99	66.25	127.86	67.37 to 112.85	227,348	179,533
2	2	93.56	93.56	84.07	20.63	111.29	74.26	112.85	N/A	198,700	167,038
4	8	82.13	85.19	77.89	17.69	109.37	66.25	127.86	66.25 to 127.86	234,510	182,657
<u>Grass</u>											
County	2	71.63	71.63	67.16	10.65	106.66	64.00	79.26	N/A	47,300	31,768
2	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
4	1	64.00	64.00	64.00		100.00	64.00	64.00	N/A	75,000	48,000
<u>ALL</u>											
07/01/2007 To 06/30/2010	155	72.83	74.57	69.63	15.46	107.09	25.70	127.86	70.94 to 75.46	465,385	324,034

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	155	Median :	73	COV :	20.03	95% Median C.I. :	70.94 to 75.46
Total Sales Price :	72,433,172	Wgt. Mean :	70	STD :	14.94	95% Wgt. Mean C.I. :	
Total Adj. Sales Price :	72,134,730	Mean :	75	Avg. Abs. Dev :	11.26	95% Mean C.I. :	72.22 to 76.92
Total Assessed Value :	50,225,201						
Avg. Adj. Sales Price :	465,385	COD :	15.46	MAX Sales Ratio :	127.86		
Avg. Assessed Value :	324,034	PRD :	107.09	MIN Sales Ratio :	25.70		

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	117	71.78	72.26	68.16	14.89	106.02	25.70	110.65	68.14 to 73.12	535,661	365,117
2	62	71.64	73.60	69.98	15.86	105.17	49.09	110.65	66.71 to 75.46	598,657	418,927
4	55	71.82	70.75	65.52	13.83	107.98	25.70	98.49	66.84 to 73.19	464,647	304,459
<u>Dry</u>											
County	10	82.13	86.86	78.97	18.85	109.99	66.25	127.86	67.37 to 112.85	227,348	179,533
2	2	93.56	93.56	84.07	20.63	111.29	74.26	112.85	N/A	198,700	167,038
4	8	82.13	85.19	77.89	17.69	109.37	66.25	127.86	66.25 to 127.86	234,510	182,657
<u>Grass</u>											
County	2	71.63	71.63	67.16	10.65	106.66	64.00	79.26	N/A	47,300	31,768
2	1	79.26	79.26	79.26		100.00	79.26	79.26	N/A	19,600	15,535
4	1	64.00	64.00	64.00		100.00	64.00	64.00	N/A	75,000	48,000
<u>ALL</u>											
07/01/2007 To 06/30/2010	155	72.83	74.57	69.63	15.46	107.09	25.70	127.86	70.94 to 75.46	465,385	324,034

2011 Correlation Section for York County

A. Agricultural Land

York County is an agriculturally based county. The primary crops are row crops with corn, soybeans, and some grain sorghum. The county is intensely irrigated so most dry land or grass land make up less than 20% of the acres and are scattered throughout the county. The agricultural land is valued using three market areas that are more fully described in the survey. It should be mentioned that Market Area 1 has been administratively maintained and includes only 29 taxable acres and Market Area 3 is less than 9,000 total acres and is encapsulated in locations throughout the county. There is only 1 actual sale in Market Area 3 and the unique characteristics defining this area cannot be identified among the sales available to be borrowed. The agricultural economy is strong, driven by a very high grain prices for the past few years. The value of crop land has followed the high grain prices with historic increases in value.

The Department has conducted three separate measurement processes for 2011 to determine the level of value of the agricultural land. There are 60 qualified agricultural sales that occurred in the county during the three year study period. 47 sales are located in Market Area 2; 1 sale is located in Market Area 3; and 12 are located in Market Area 4. The sales are not distributed proportionately across the study years. The oldest study year has 15 sales, the middle study year has 22 sales and the newest study year has 23 sales.

The Base sample calculates assessment statistics using only the subject county sales. A review of the 60 sales reveals that the sample is not proportional among the study years. The strength of this sample is that it uses only the subject county sales. The weakness is that the calculations may not be statistically reliable. To achieve reliability for Market Areas 2 and 4, the sample was short 5 total sales in the first study year, 3 sales in the middle study year and had sufficient sales in the third study year. The median ratio of the Base Sample is 72%; Market Area 2 has a 72% median ratio; Market Area 3 with only 1 sale has a 73% median ratio; and Market Area 4 has a 72% median ratio.

The Random Include sample begins with the Base sample and adds enough comparable sales to make the base sample reliable. There were 8 borrowed comparable sales from adjacent counties in order to make the sample reliable for measurement and be considered proportional and representative. The strength of this sample is that it uses the subject county sales and only borrows enough additional sales to make the sample statistically reliable. The median ratio of the Random Include sample is 73%; Market Area 2 has a 73% median ratio; Market Area 3 with only 1 sale has a 73% median ratio; and Market Area 4 has a 72% median ratio.

The Random Exclude sample begins with the Base sample and adds all if the available comparable sales within 6 miles of the border of the county. The supplemented file is then trimmed of excess sales in order to make the base sample statistically reliable. In this case, the available sales were trimmed to 95 comparable sales, making the entire sample 155 sales. The sample was then considered proportional and is representative. Of the three methods, the Random Exclude sample relies on a higher number of sales from outside the host county. While the proximity to the host county is one test of comparability, the chance of an external bias increases as additional sales are added. The median ratio of the Random Exclude sample is 73%; Market Area 2 has a 72% median ratio; Market Area 3 with only 1 sale has a 73% median ratio; and Market Area 4 has a 73% median ratio.

Based on a review of the schedule of values and a general knowledge of their assessment

2011 Correlation Section for York County

practices relating to the valuation of agricultural land the county has achieved intra-county equalization. Schedule X of the Abstracts of York County and the surrounding counties were compared to test for inter-county equalization. That comparison of the average assessed value for irrigated, dry and grass land uses revealed that the average assessed value for each of the land uses shows a logical progression from county to county. The values tended to be lower in the counties to the west and south and increase as you progress to the east and north, suggesting inter-county equalization. York has long been known for the highest value agricultural land. This remains true; most notable is the dry values that are at least 10% higher than any others in the region. There is only about 11% of the land that is dry, and often it is sold as a fractional part of a predominantly irrigated parcel. It is also likely to be converted to irrigated use in many instances in York County. Under those circumstances, it is not surprising that a proper analysis of agricultural sales would find dry uses carry a higher value than in other counties. This is a market anomaly and not an equalization issue.

The COD falls within the desired range in all three samples and the PRD is somewhat regressive in all three statistical studies. This is not surprising given the rapid upward trend of the value of agricultural land. The county increased irrigated values by nearly 23%, dry values by nearly 23%, and grass values by nearly 43%. The Department is not overly concerned that there are any quality issues in the valuation of agricultural land. The county has strong assessment practices relating to the verification and analysis of agricultural values. They have reliable tools and practices to keep land use up to date and there is no weakness or bias noticed in their assessment practices. The quality of assessment for agricultural land is good.

It is the opinion of the Department that the level of value for agricultural land of value falls among the median ratios of the three samples. The Base sample median was 72% but was not reliable based a lack of proportionality of the sales among the study years. The other two methods after supplementation were considered reliable and produced medians of 73% and 73%. All 3 samples produced medians within the range for the entire county and the individual market areas. All were supportive of each other. Most of the CODs were within the desired range and all of the PRDs were somewhat regressive. The Random Include sample was probably the strongest indicator in this case because it made the sample reliable but did not risk the possibility of introduced bias. A review of the majority land uses was generally favorable in the Base sample and the Random Include sample. The dry land was shown to be high in both MLU tests in the Random Exclude sample. There were 10 total sales, and only 3 were from York County. No market Area had sufficient sales to be confident that an adjustment was needed, so none will be recommended. In this case, the apparent level of value is 73% and the quality of the assessment process is acceptable. There are no recommended adjustments to the class or to any subclass of agricultural land.

A1. Correlation for Special Valuation of Agricultural Land

A review of York County indicates that applications for special valuation have been filed. The county analysis determined that the only factors influencing the value of agricultural are those typical of the agricultural market. As a result the assessed values for agricultural land and special value land are the same. It is the opinion of the Property Tax Administrator that the level of value for special value parcels in York County is 73%, and that the assessment practices for special valuation are acceptable.

**2011 Correlation Section
for York County**

B. 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.

**2011 Correlation Section
for York County**

C. 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.

**2011 Correlation Section
for York County**

D. 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,

**2011 Correlation Section
for York County**

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.

Total Real Property Sum Lines 17, 25, & 30	Records : 9,844	Value : 1,727,036,774	Growth 9,279,941	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	468	4,294,925	103	1,731,857	35	889,836	606	6,916,618	
02. Res Improve Land	3,812	35,372,603	236	8,501,573	434	13,900,187	4,482	57,774,363	
03. Res Improvements	3,822	274,538,591	237	33,775,384	455	49,818,190	4,514	358,132,165	
04. Res Total	4,290	314,206,119	340	44,008,814	490	64,608,213	5,120	422,823,146	4,520,007
% of Res Total	83.79	74.31	6.64	10.41	9.57	15.28	52.01	24.48	48.71
05. Com UnImp Land	172	5,796,731	15	282,927	6	90,588	193	6,170,246	
06. Com Improve Land	651	19,211,736	35	1,489,749	28	1,833,398	714	22,534,883	
07. Com Improvements	665	101,552,953	39	4,454,628	32	5,482,573	736	111,490,154	
08. Com Total	837	126,561,420	54	6,227,304	38	7,406,559	929	140,195,283	1,445,120
% of Com Total	90.10	90.28	5.81	4.44	4.09	5.28	9.44	8.12	15.57
09. Ind UnImp Land	3	32,652	0	0	0	0	3	32,652	
10. Ind Improve Land	10	714,977	3	2,007,100	4	1,428,360	17	4,150,437	
11. Ind Improvements	10	9,044,884	4	40,711,348	4	22,612,301	18	72,368,533	
12. Ind Total	13	9,792,513	4	42,718,448	4	24,040,661	21	76,551,622	273,320
% of Ind Total	61.90	12.79	19.05	55.80	19.05	31.40	0.21	4.43	2.95
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	166,893	7	180,103	
15. Rec Improvements	0	0	2	16,185	6	166,725	8	182,910	
16. Rec Total	1	59,200	3	34,045	22	827,320	26	920,565	0
% of Rec Total	3.85	6.43	11.54	3.70	84.62	89.87	0.26	0.05	0.00
Res & Rec Total	4,291	314,265,319	343	44,042,859	512	65,435,533	5,146	423,743,711	4,520,007
% of Res & Rec Total	83.39	74.16	6.67	10.39	9.95	15.44	52.28	24.54	48.71
Com & Ind Total	850	136,353,933	58	48,945,752	42	31,447,220	950	216,746,905	1,718,440
% of Com & Ind Total	89.47	62.91	6.11	22.58	4.42	14.51	9.65	12.55	18.52
17. Taxable Total	5,141	450,619,252	401	92,988,611	554	96,882,753	6,096	640,490,616	6,238,447
% of Taxable Total	84.33	70.36	6.58	14.52	9.09	15.13	61.93	37.09	67.23

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	227	5,805,159	3,829,256	0	0	0
19. Commercial	259	21,500,342	19,826,152	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	5,805,159	3,829,256
19. Commercial	0	0	0	259	21,500,342	19,826,152
20. Industrial	0	0	0	2	2	5,633,969
21. Other	0	0	0	0	0	0
22. Total Sch II				488	27,305,503	29,289,377

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 Records	SubUrban Records	Rural Records	Total Records
26. Exempt	411	50	67	528

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	339,310	417	105,689,358	2,196	584,885,486	2,618	690,914,154
28. Ag-Improved Land	1	80,062	152	46,215,993	889	283,465,161	1,042	329,761,216
29. Ag Improvements	5	23,061	168	11,116,740	957	54,730,987	1,130	65,870,788
30. Ag Total							3,748	1,086,546,158

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.48	38,440	
32. HomeSite Improv Land	0	0.00	0	102	105.66	1,637,730	
33. HomeSite Improvements	0	0.00	0	95	99.75	7,899,871	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	27	47.92	146,360	
36. FarmSite Improv Land	1	1.58	3,160	135	387.02	1,482,040	
37. FarmSite Improvements	5	0.00	23,061	158	0.00	3,216,869	
38. FarmSite Total							
39. Road & Ditches	0	4.82	0	0	999.14	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	10	8.99	139,345	12	11.47	177,785	
32. HomeSite Improv Land	526	538.12	8,340,860	628	643.78	9,978,590	
33. HomeSite Improvements	519	515.74	34,707,096	614	615.49	42,606,967	3,041,494
34. HomeSite Total				626	655.25	52,763,342	
35. FarmSite UnImp Land	121	245.42	768,740	148	293.34	915,100	
36. FarmSite Improv Land	820	2,386.72	8,854,260	956	2,775.32	10,339,460	
37. FarmSite Improvements	888	0.00	20,023,891	1,051	0.00	23,263,821	0
38. FarmSite Total				1,199	3,068.66	34,518,381	
39. Road & Ditches	0	7,005.80	0	0	8,009.76	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,825	11,733.67	87,281,723	3,041,494

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	10	1,291.61	1,140,741	10	1,291.61	1,140,741

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	361.25	1,010,000
44. Recapture Value N/A	0	0.00	0	8	361.25	1,010,000
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	361.25	1,010,000
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	7.03	53.02%	28,120	53.02%	4,000.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2.90	21.87%	11,600	21.87%	4,000.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3.30	24.89%	13,200	24.89%	4,000.00
61. 4D	0.03	0.23%	120	0.23%	4,000.00
62. Total	13.26	100.00%	53,040	100.00%	4,000.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2.66	18.87%	7,980	18.87%	3,000.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.06	0.43%	180	0.43%	3,000.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.96	6.81%	2,880	6.81%	3,000.00
70. 4G	10.42	73.90%	31,260	73.90%	3,000.00
71. Total	14.10	100.00%	42,300	100.00%	3,000.00
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	13.26	45.77%	53,040	55.45%	4,000.00
Grass Total					
	14.10	48.67%	42,300	44.22%	3,000.00
72. Waste	1.61	5.56%	322	0.34%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	75.38	260.20%	0	0.00%	0.00
75. Market Area Total	28.97	100.00%	95,662	100.00%	3,302.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	109,565.72	63.96%	383,480,020	65.27%	3,500.00
46. 1A	22,989.36	13.42%	80,462,760	13.69%	3,500.00
47. 2A1	10,163.34	5.93%	33,539,022	5.71%	3,300.00
48. 2A	4,169.68	2.43%	13,759,944	2.34%	3,300.00
49. 3A1	13,816.85	8.07%	45,595,605	7.76%	3,300.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	7,625.25	4.45%	22,113,225	3.76%	2,900.00
52. 4A	2,969.15	1.73%	8,610,535	1.47%	2,900.00
53. Total	171,299.35	100.00%	587,561,111	100.00%	3,430.03
Dry					
54. 1D1	7,722.02	50.22%	24,710,464	53.60%	3,200.00
55. 1D	2,843.43	18.49%	9,098,976	19.74%	3,200.00
56. 2D1	621.51	4.04%	1,615,926	3.51%	2,600.00
57. 2D	650.56	4.23%	1,691,456	3.67%	2,600.00
58. 3D1	1,919.72	12.49%	4,991,272	10.83%	2,600.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,089.77	7.09%	2,724,425	5.91%	2,500.00
61. 4D	527.92	3.43%	1,267,008	2.75%	2,400.00
62. Total	15,374.93	100.00%	46,099,527	100.00%	2,998.36
Grass					
63. 1G1	647.87	10.60%	615,543	11.31%	950.10
64. 1G	452.61	7.41%	427,848	7.86%	945.29
65. 2G1	294.16	4.81%	248,605	4.57%	845.14
66. 2G	354.77	5.81%	302,088	5.55%	851.50
67. 3G1	1,182.61	19.35%	942,435	17.32%	796.91
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	852.57	13.95%	688,749	12.66%	807.85
70. 4G	2,325.52	38.06%	2,215,123	40.72%	952.53
71. Total	6,110.11	100.00%	5,440,391	100.00%	890.39
Irrigated Total					
	171,299.35	88.32%	587,561,111	91.84%	3,430.03
Dry Total					
	15,374.93	7.93%	46,099,527	7.21%	2,998.36
Grass Total					
	6,110.11	3.15%	5,440,391	0.85%	890.39
72. Waste	903.35	0.47%	542,010	0.08%	600.00
73. Other	255.67	0.13%	153,402	0.02%	600.00
74. Exempt	916.11	0.47%	0	0.00%	0.00
75. Market Area Total	193,943.41	100.00%	639,796,441	100.00%	3,298.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	641.80	16.39%	1,764,960	18.14%	2,750.02
46. 1A	1,810.44	46.24%	4,616,647	47.45%	2,550.01
47. 2A1	228.24	5.83%	547,776	5.63%	2,400.00
48. 2A	219.42	5.60%	526,608	5.41%	2,400.00
49. 3A1	639.92	16.34%	1,471,816	15.13%	2,300.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	138.48	3.54%	304,656	3.13%	2,200.00
52. 4A	236.81	6.05%	497,301	5.11%	2,100.00
53. Total	3,915.11	100.00%	9,729,764	100.00%	2,485.18
Dry					
54. 1D1	294.97	13.68%	737,425	16.05%	2,500.00
55. 1D	922.50	42.78%	2,214,000	48.19%	2,400.00
56. 2D1	46.19	2.14%	92,380	2.01%	2,000.00
57. 2D	285.83	13.25%	514,494	11.20%	1,800.00
58. 3D1	323.18	14.99%	581,724	12.66%	1,800.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	122.70	5.69%	196,320	4.27%	1,600.00
61. 4D	161.08	7.47%	257,728	5.61%	1,600.00
62. Total	2,156.45	100.00%	4,594,071	100.00%	2,130.39
Grass					
63. 1G1	23.52	0.99%	18,816	1.05%	800.00
64. 1G	265.45	11.18%	212,360	11.83%	800.00
65. 2G1	42.67	1.80%	32,007	1.78%	750.11
66. 2G	128.33	5.41%	96,255	5.36%	750.06
67. 3G1	240.96	10.15%	180,732	10.07%	750.05
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	80.98	3.41%	60,745	3.38%	750.12
70. 4G	1,592.18	67.06%	1,194,165	66.52%	750.02
71. Total	2,374.09	100.00%	1,795,080	100.00%	756.11
Irrigated Total					
Irrigated Total	3,915.11	43.89%	9,729,764	59.32%	2,485.18
Dry Total					
Dry Total	2,156.45	24.18%	4,594,071	28.01%	2,130.39
Grass Total					
Grass Total	2,374.09	26.62%	1,795,080	10.94%	756.11
72. Waste	459.12	5.15%	275,472	1.68%	600.00
73. Other	14.97	0.17%	8,982	0.05%	600.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	8,919.74	100.00%	16,403,369	100.00%	1,839.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	35,109.73	35.31%	105,329,190	37.89%	3,000.00
46. 1A	26,106.35	26.25%	76,752,657	27.61%	2,940.00
47. 2A1	5,553.55	5.59%	14,994,585	5.39%	2,700.00
48. 2A	7,810.26	7.85%	20,502,001	7.37%	2,625.01
49. 3A1	13,223.73	13.30%	33,323,792	11.99%	2,520.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	6,308.42	6.34%	14,824,928	5.33%	2,350.02
52. 4A	5,322.47	5.35%	12,294,924	4.42%	2,310.00
53. Total	99,434.51	100.00%	278,022,077	100.00%	2,796.03
Dry					
54. 1D1	5,097.77	23.81%	13,509,204	25.56%	2,650.02
55. 1D	5,815.90	27.16%	15,412,357	29.16%	2,650.04
56. 2D1	790.85	3.69%	1,898,040	3.59%	2,400.00
57. 2D	2,978.32	13.91%	7,147,968	13.52%	2,400.00
58. 3D1	3,832.95	17.90%	8,815,785	16.68%	2,300.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,827.33	8.53%	3,837,393	7.26%	2,100.00
61. 4D	1,067.70	4.99%	2,242,170	4.24%	2,100.00
62. Total	21,410.82	100.00%	52,862,917	100.00%	2,468.98
Grass					
63. 1G1	478.62	3.29%	384,800	3.31%	803.98
64. 1G	1,188.16	8.17%	951,861	8.18%	801.12
65. 2G1	303.59	2.09%	242,872	2.09%	800.00
66. 2G	1,078.83	7.42%	863,064	7.42%	800.00
67. 3G1	1,832.32	12.61%	1,465,856	12.60%	800.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,930.99	13.28%	1,544,792	13.28%	800.00
70. 4G	7,722.89	53.13%	6,178,312	53.12%	800.00
71. Total	14,535.40	100.00%	11,631,557	100.00%	800.22
Irrigated Total					
	99,434.51	72.69%	278,022,077	81.06%	2,796.03
Dry Total					
	21,410.82	15.65%	52,862,917	15.41%	2,468.98
Grass Total					
	14,535.40	10.63%	11,631,557	3.39%	800.22
72. Waste	1,313.34	0.96%	394,002	0.11%	300.00
73. Other	97.35	0.07%	58,410	0.02%	600.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	136,791.42	100.00%	342,968,963	100.00%	2,507.24

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	72.14	252,264	39,722.32	132,752,445	234,854.51	742,308,243	274,648.97	875,312,952
77. Dry Land	59.48	163,188	4,552.77	13,227,209	34,343.21	90,219,158	38,955.46	103,609,555
78. Grass	0.80	760	2,780.22	2,443,565	20,252.68	16,465,003	23,033.70	18,909,328
79. Waste	0.00	0	259.90	140,500	2,417.52	1,071,306	2,677.42	1,211,806
80. Other	0.00	0	61.77	37,062	306.22	183,732	367.99	220,794
81. Exempt	3.07	0	583.03	0	405.39	0	991.49	0
82. Total	132.42	416,212	47,376.98	148,600,781	292,174.14	850,247,442	339,683.54	999,264,435

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	274,648.97	80.85%	875,312,952	87.60%	3,187.02
Dry Land	38,955.46	11.47%	103,609,555	10.37%	2,659.69
Grass	23,033.70	6.78%	18,909,328	1.89%	820.94
Waste	2,677.42	0.79%	1,211,806	0.12%	452.60
Other	367.99	0.11%	220,794	0.02%	600.00
Exempt	991.49	0.29%	0	0.00%	0.00
Total	339,683.54	100.00%	999,264,435	100.00%	2,941.75

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

93 York

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	407,953,451	422,823,146	14,869,695	3.64%	4,520,007	2.54%
02. Recreational	939,817	920,565	-19,252	-2.05%	0	-2.05%
03. Ag-Homesite Land, Ag-Res Dwelling	52,203,775	52,763,342	559,567	1.07%	3,041,494	-4.75%
04. Total Residential (sum lines 1-3)	461,097,043	476,507,053	15,410,010	3.34%	7,561,501	1.70%
05. Commercial	152,988,544	140,195,283	-12,793,261	-8.36%	1,445,120	-9.31%
06. Industrial	59,560,494	76,551,622	16,991,128	28.53%	273,320	28.07%
07. Ag-Farmsite Land, Outbuildings	32,150,580	34,518,381	2,367,801	7.36%	0	7.36%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	244,699,618	251,265,286	6,565,668	2.68%	1,718,440	1.98%
10. Total Non-Agland Real Property	705,796,661	727,772,339	21,975,678	3.11%	9,279,941	1.80%
11. Irrigated	712,017,149	875,312,952	163,295,803	22.93%		
12. Dryland	83,903,211	103,609,555	19,706,344	23.49%		
13. Grassland	13,224,928	18,909,328	5,684,400	42.98%		
14. Wasteland	1,126,123	1,211,806	85,683	7.61%		
15. Other Agland	62,599	220,794	158,195	252.71%		
16. Total Agricultural Land	810,334,010	999,264,435	188,930,425	23.32%		
17. Total Value of all Real Property (Locally Assessed)	1,516,130,671	1,727,036,774	210,906,103	13.91%	9,279,941	13.30%

2010 Plan of Assessment for York County
Assessment Years 2010-2011, 2011-2012, and 2012-2013
Filed with York County Board

Assessment levels for the year 2010 for York County are 99 % for Residential, 98% for Commercial and Industrial and 73% for Agricultural.

Real property in the County of York as per the 2010 County Abstract total \$1,523,593,877 for 9,823 total parcels

Residential	5,114	\$408,890,601
Commercial	918	\$152,400,504
Industrial	20	\$ 67,319,593
Recreational	26	\$ 793,405
TIF	489	\$ 27,440,387
EXCESS		\$ 29,645,484
Exempt	509	
Agricultural		
271,449.06	acres irrigated	
42,731.91	acres dry	
22,737.38	acres grass	
3,293.09	acres waste	
151.23	acres other	

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. In 2009 an outside company was used to value the three seed corn plants in York County for 2010 valuation.

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. GIS will be giving more instruction in the summer of 2010.

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. Fall of 2010 GIS will be live on the County Web Site.

Plans for 2010-2011

Agricultural building sites will be updated and sketches made for the property record card for all properties in 12-1,12-2,12-3,12-4.

Gresham, Waco and McCool will be updated with new pictures market study, and new depreciation. I will try to do Henderson in this year also. Parts of The City of York will be included in the work for 2010-1011. Information shows that property needs to be checked more often than 4 years. Too much change can occur in the market making too much increase for the property owners. Most of the City of York was updated for 2010 the remainder will be checked for 2011. 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.

Plans for 2012

11-1,11-2,11-3,11-4, 10-1, 10-2 will be inspected for updates and changes. Bradshaw and Benedict will be checked for changes and updates.

Plans for 2013

Inspection of the county will be 10-3,10-4,9-1,9-2, 9-3, 9-4. City of York

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

June 17, 2010

2011 Assessment Survey for York County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$220,712
7.	Adopted budget, or granted budget if different from above:
	\$220,712
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.	Amount of last year's budget not used:
	Minimal or none

B. Computer, Automation Information and GIS

1.	Administrative software :
	Terra Scan
2.	CAMA software :
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, 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

2011 Certification for York County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the York County Assessor.

Dated this 11th day of April, 2011.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

