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## 2012 Commission Summary for York County

### Residential Real Property - Current

Number of Sales	320	Median	98.51
Total Sales Price	\$31,918,580	Mean	101.84
Total Adj. Sales Price	\$31,918,580	Wgt. Mean	96.84
Total Assessed Value	\$30,910,208	Average Assessed Value of the Base	\$83,915
Avg. Adj. Sales Price	\$99,746	Avg. Assessed Value	\$96,594

### Confidence Interval - Current

95% Median C.I	97.58 to 99.42
95% Wgt. Mean C.I	95.35 to 98.33
95% Mean C.I	98.73 to 104.95
% of Value of the Class of all Real Property Value in the	22.70
% of Records Sold in the Study Period	6.10
% of Value Sold in the Study Period	7.02

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	309	98	98
2010	398	99	99
2009	412	99	99
2008	411	99	99

## 2012 Commission Summary for York County

### Commercial Real Property - Current

Number of Sales	48	Median	97.62
Total Sales Price	\$11,563,880	Mean	104.93
Total Adj. Sales Price	\$11,563,880	Wgt. Mean	85.54
Total Assessed Value	\$9,892,002	Average Assessed Value of the Base	\$232,568
Avg. Adj. Sales Price	\$240,914	Avg. Assessed Value	\$206,083

### Confidence Interval - Current

95% Median C.I	93.63 to 105.12
95% Wgt. Mean C.I	74.44 to 96.65
95% Mean C.I	94.97 to 114.89
% of Value of the Class of all Real Property Value in the County	11.35
% of Records Sold in the Study Period	5.07
% of Value Sold in the Study Period	4.50

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	52		97
2010	56	98	98
2009	68	97	97
2008	63	98	98



## 2012 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	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 9th day of April, 2012.




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Ruth A. Sorensen  
Property Tax Administrator





## **2012 Residential Assessment Actions for York County**

During 2011, the county completed the following assessment actions for use in the valuation of residential property for 2012:

The county conducted a thorough sale verification and analysis process.

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

The inspection and update towns of Benedict, Bradshaw, Gresham, and about one fourth of the city of York were all completed for use in 2012.

The rural residential parcels in the second tier (geocodes 3293, 3295, 3297, and 3299), of the county were also inspected and reviewed. They were inspected and updated in the same manner as the urban residential parcels.

The actions included either off site inspections, or on-site inspections as needed; new photos; new costs from 2010, a new depreciation study for each town; and a land value study. Prior to the inspection, the county sent questionnaires to all of the owners in the targeted area. The questionnaires sought interior finish, basement finish and recent remodeling information.

The assessor indicated that the county had completed its first inspection and review cycle at the end of last year, and that this year's work is the beginning of the second cycle.

## 2012 Residential Assessment Survey for York County

1.	<b>Valuation data collection done by:</b>	
	Assessor	
2.	<b>In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	York, (Including York Sub): -has K-12 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: -has its identity as a bedroom community for York.
	03	Bradshaw: -tends to be a bedroom community for Grand Island.
	04	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: -has maintained its own school system and infrastructure to serve the local farming community.
	06	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; (Incl; 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; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes.
	09	Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco): -these rural locations have no 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.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Market and Cost
4	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>
	All residential costs were updated to 2010 during 2011. These values will be used for the next inspect and review cycle.
5.	<b>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?</b>
	The county develops their tables using the local market.
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	Yes
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	Whenever the costs in each area are updated, the depreciation tables are also updated. The county typically updates the entire residential class at one time. These were updated during 2011.
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	Land values are continuously reviewed, but not often changed. The exception is subdivisions under development where there are sales of land. Otherwise, the land values are scrutinized and affirmed each time the depreciation is updated. So effectively, the land values were all affirmed in 2011.
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	Sales Comparison is used to analyze the few available sales and watch for changes.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	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.

**93 York**  
**RESIDENTIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 320  
Total Sales Price : 31,918,580  
Total Adj. Sales Price : 31,918,580  
Total Assessed Value : 30,910,208  
Avg. Adj. Sales Price : 99,746  
Avg. Assessed Value : 96,594

MEDIAN : 99  
WGT. MEAN : 97  
MEAN : 102  
COD : 13.12  
PRD : 105.16

COV : 27.84  
STD : 28.35  
Avg. Abs. Dev : 12.92  
MAX Sales Ratio : 392.42  
MIN Sales Ratio : 31.96

95% Median C.I. : 97.58 to 99.42  
95% Wgt. Mean C.I. : 95.35 to 98.33  
95% Mean C.I. : 98.73 to 104.95

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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-09 To 30-SEP-09	37	99.06	107.51	99.90	11.84	107.62	91.19	292.50	97.48 to 101.41	91,916	91,826
01-OCT-09 To 31-DEC-09	43	96.36	95.30	95.18	09.21	100.13	50.75	135.29	92.52 to 99.17	109,486	104,211
01-JAN-10 To 31-MAR-10	30	97.85	102.22	96.02	14.08	106.46	31.96	221.05	96.92 to 101.20	90,923	87,306
01-APR-10 To 30-JUN-10	51	99.72	97.56	95.58	09.37	102.07	69.69	136.59	95.93 to 100.84	111,829	106,886
01-JUL-10 To 30-SEP-10	43	98.29	98.45	94.52	14.13	104.16	44.22	166.95	89.09 to 101.13	87,714	82,906
01-OCT-10 To 31-DEC-10	32	99.39	111.34	101.34	16.94	109.87	82.50	216.81	96.27 to 108.08	86,947	88,111
01-JAN-11 To 31-MAR-11	33	97.58	106.99	96.60	22.15	110.76	58.60	392.42	91.12 to 102.24	100,935	97,501
01-APR-11 To 30-JUN-11	51	98.15	100.84	97.55	11.17	103.37	77.14	188.78	93.48 to 100.64	107,725	105,082
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	161	98.51	100.11	96.43	10.87	103.82	31.96	292.50	97.48 to 99.88	102,732	99,062
01-JUL-10 To 30-JUN-11	159	98.50	103.58	97.28	15.40	106.48	44.22	392.42	96.71 to 100.26	96,722	94,096
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	156	98.90	101.53	96.46	13.16	105.26	31.96	221.05	97.71 to 100.70	96,058	92,659
<u>ALL</u>	320	98.51	101.84	96.84	13.12	105.16	31.96	392.42	97.58 to 99.42	99,746	96,594

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	234	97.84	100.41	96.04	13.01	104.55	44.22	392.42	96.22 to 98.81	106,114	101,915
02	4	107.92	120.44	113.43	21.06	106.18	92.33	173.58	N/A	45,031	51,080
03	12	100.71	118.43	101.95	23.55	116.16	87.19	292.50	92.99 to 113.12	51,250	52,248
04	24	100.84	107.23	101.48	08.99	105.67	91.12	216.81	98.84 to 102.24	81,620	82,829
05	12	99.57	104.31	102.94	13.42	101.33	65.40	177.66	96.08 to 112.31	68,923	70,950
06	5	93.76	94.46	95.93	04.66	98.47	84.81	101.74	N/A	51,300	49,213
07	8	95.15	106.20	96.70	19.93	109.82	73.58	206.10	73.58 to 206.10	24,206	23,407
08	2	64.83	64.83	68.60	50.70	94.50	31.96	97.70	N/A	152,500	104,620
09	19	99.68	100.59	99.90	05.44	100.69	75.35	126.58	97.42 to 102.27	144,829	144,679
<u>ALL</u>	320	98.51	101.84	96.84	13.12	105.16	31.96	392.42	97.58 to 99.42	99,746	96,594

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	317	98.61	102.11	97.13	12.98	105.13	44.22	392.42	97.70 to 99.61	100,033	97,157
06	1	31.96	31.96	31.96	00.00	100.00	31.96	31.96	N/A	135,000	43,149
07	2	92.81	92.81	93.34	00.80	99.43	92.07	93.54	N/A	36,500	34,069
<u>ALL</u>	320	98.51	101.84	96.84	13.12	105.16	31.96	392.42	97.58 to 99.42	99,746	96,594

**93 York  
RESIDENTIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

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MEDIAN : 99  
 WGT. MEAN : 97  
 MEAN : 102  
 COD : 13.12  
 PRD : 105.16

COV : 27.84  
 STD : 28.35  
 Avg. Abs. Dev : 12.92  
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 95% Mean C.I. : 98.73 to 104.95

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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 \$ Ranges</u>												
Less Than 5,000	5	101.13	157.35	146.14	61.62	107.67	90.80	292.50	N/A	2,440	3,566	
Less Than 15,000	18	110.74	147.98	136.09	49.74	108.74	73.58	392.42	92.99 to 188.78	7,372	10,033	
Less Than 30,000	44	108.22	128.43	119.65	35.65	107.34	50.75	392.42	96.20 to 131.47	15,925	19,054	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	315	98.50	100.96	96.82	12.31	104.28	31.96	392.42	97.58 to 99.23	101,290	98,071	
Greater Than 14,999	302	98.41	99.09	96.68	10.50	102.49	31.96	221.05	97.54 to 99.06	105,251	101,754	
Greater Than 29,999	276	98.29	97.60	96.33	08.88	101.32	31.96	177.66	97.51 to 98.96	113,108	108,956	
<u>Incremental Ranges</u>												
0 TO 4,999	5	101.13	157.35	146.14	61.62	107.67	90.80	292.50	N/A	2,440	3,566	
5,000 TO 14,999	13	113.12	144.38	135.08	45.42	106.88	73.58	392.42	92.07 to 188.78	9,269	12,521	
15,000 TO 29,999	26	104.04	114.89	115.81	26.08	99.21	50.75	221.05	93.76 to 127.67	21,846	25,300	
30,000 TO 59,999	56	101.59	103.46	102.98	14.59	100.47	44.22	177.66	100.02 to 105.62	45,985	47,354	
60,000 TO 99,999	89	97.51	96.63	96.71	07.30	99.92	71.93	124.45	95.04 to 98.70	79,219	76,615	
100,000 TO 149,999	66	97.76	95.66	95.28	09.02	100.40	31.96	127.04	93.50 to 99.17	118,988	113,366	
150,000 TO 249,999	51	97.94	96.07	96.01	04.55	100.06	77.46	103.44	96.37 to 98.99	179,746	172,567	
250,000 TO 499,999	14	98.89	95.05	94.45	06.54	100.64	71.22	106.69	86.67 to 101.41	326,572	308,445	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	320	98.51	101.84	96.84	13.12	105.16	31.96	392.42	97.58 to 99.42	99,746	96,594	



## 2012 Correlation Section for York County

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### 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. York County is bordered on the north by Polk County, on the south by Fillmore County, on the east by Seward County and on the west by Hamilton County. 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.

The key statistics considered for measurement are as follows: there are 320 qualified sales; the median ratio is 99%; the weighted mean ratio is 97%; the mean ratio is 102%; the COD is 13.12; the PRD is 105.16 and the 95% median confidence interval is 97.58 to 99.42. 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. As of January 1, 2011, the county has completed all of their 6 year process of inspection and review of the residential property.

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, and the ongoing process of discovering any changes to those parcels. The county verifies all sales and reviews many of them in preparation for future updates or revaluations. All of the available indications are that the county has done a consistent and uniform job of valuation. The costs used are from the 2010 cost manual across the county and the land values and depreciation are consistent within each valuation group.

During 2011, the Department conducted a review of the values sent into the sales file using the

## 2012 Correlation Section for York County

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2011 AVU. This process was done to make sure that the data that had been used for the measurement process was in fact the 2011 assessed values of the parcels in the sales file. This test of the county assessment practices demonstrated only minor errors. Those practices are expected to also be even better for 2012.

The Department is confident that the current R&O Statistics are meaningful and can be used to measure the entire class partly because the sample is adequate and partly because the assessment actions are good. For 2012, the median ratio is 99% for the residential property. The COD is within the acceptable range and PRD is above the acceptable range. The median confidence interval indicates a level of value near the top of but within the range of 92 to 100%. The quality statistics can be strongly impacted by the low dollar sales. A review of the Sales Price stratification in the R&O Statistics indicates that as low dollar sales are removed, the quality statistics improve. The 302 sales above \$14,999 show a very good COD and a good PRD. Considering all of the factors, the level of value is 99%. There are two subclasses with medians outside the acceptable range. Valuation Group #3 with 12 sales is fractionally above and rounds to a median of 101, and Valuation Group #4 with 24 sales is fractionally above and rounds to a median of 101. Given that the countywide median is 99, and these two substrata are only rounded to 101, the disparity is very minor. Other useful information is: Valuation Group #3 is the town of Bradshaw. The assessment actions indicate that Bradshaw was inspected and reviewed during 2011 for 2012. The preliminary statistics show a median ratio of 97. The change was a result of on-site appraisal action done by the assessor. The changes made were based on the observations of each parcel, and not as an action reacting to the statistics. Valuation Group #4 is the town of Henderson. The assessment actions indicate that Henderson was not part of the subclasses that were inspected and reviewed during 2011 for 2012, but the 2011 R&O reported that Henderson was one of the subclasses inspected and reviewed during that assessment cycle. The preliminary statistics show a median ratio of 100.84, exactly the same as the final ratio. This indicates that the county did not alter the values simply because of the existing statistics. The 2011 R&O showed 29 sales with a median ratio of 100.38 (rounded to 100) for Valuation Group #4, after the inspection and review done in 2010 for 2011. The subclass appears to be very solidly valued; for 2012, 16 sales dropped off and 11 new sales were added. The median of these sales is very similar to 2011, but in this instance, it rounded up. This subclass does not stand out as a subclass either neglected or selectively revalued. In both cases the measurement that might cause an adjustment is due to rounding. Because of this additional information, there are no recommendations for the adjustment of the class or for any subclasses of the residential class. The quality of assessment based on the assessment actions of the assessor for the residential class is good. The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the sample is adequate and partly because the assessment actions are good. For 2012, the median ratio is 99% for the residential property. The PRD is within the acceptable range and COD is above the acceptable range. The median confidence interval indicates a level of value within the range of 92 to 100%. Considering all of the factors, the level of value is 99%. The 2 subclasses with medians outside the acceptable range have been discussed, but in the end, the Department does not believe that an adjustment is warranted and has made no recommendations for the adjustment of the class or for any subclasses of the residential class. The quality of assessment based on the assessment actions of the assessor for the residential class is acceptable.



**2012 Correlation Section  
for York County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section  
for York County**

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**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 of 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 International Association of Assessing Officers (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.

## 2012 Correlation Section for York County

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### **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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for York County**

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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. 239.



## **2012 Commercial Assessment Actions for York County**

During 2011, the county completed the following assessment actions for use in the valuation of residential property for 2012:

The county conducted a thorough sale verification and analysis process.

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

The inspection and update of the commercial property in the towns of Benedict, Bradshaw, Gresham, were all completed for use in 2012.

Any rural commercial parcels in the second tier (geocodes 3293, 3295, 3297, and 3299), of the county were also inspected and reviewed. They were inspected and updated in the same manner as the urban commercial parcels.

The actions included either off site inspections, or on-site inspections as needed; new photos, and notes were made on any changes discovered for each parcel. If needed, the value was adjusted based on the noted changes.

The assessor indicated that the county had completed its first inspection and review cycle at the end of last year, and that this year's work is the beginning of the second cycle.

## 2012 Commercial Assessment Survey for York County

1.	<b>Valuation data collection done by:</b>	
	Assessor	
2.	<b>In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:</b>	
	<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.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Cost and sales Comparison	
3a.	<b>Describe the process used to value unique commercial properties.</b>	
	York County has a variety of unique and single use commercial properties. There is an ethanol plant and some seed corn processing facilities that the county has valued by an independent appraiser who is experienced in those property types. Another unique property mentioned was the golf course. The assessor indicated that her practice is to gather all cost data and any available sale data and meet with the owner to see if there was a value that both parties could agree to, based on the available information. The assessor indicated that this is the usual process in the case of other unique property.	

4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>
	2010
5.	<b>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?</b>
	The county develops its own depreciation tables using local market analysis.
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	Not exactly. The depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There is also some variation between valuation groups especially due to locational differences.
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	Whenever the costs in each area, subdivision, subclass, unique occupancy or overall valuation group are updated, the depreciation tables are also updated. The dates in York County are all recent but vary with the appraisal date.
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	The suburban and rural commercial land in and around York was updated for 2011. The small towns and rural commercial land values were last affirmed or updated in 2008.
9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels. Commercial and residential land tends to be more interchangeable in the smaller communities, and the values and trends tend to be similar.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	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.



**93 York  
COMMERCIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 48  
 Total Sales Price : 11,563,880  
 Total Adj. Sales Price : 11,563,880  
 Total Assessed Value : 9,892,002  
 Avg. Adj. Sales Price : 240,914  
 Avg. Assessed Value : 206,083

MEDIAN : 98  
 WGT. MEAN : 86  
 MEAN : 105  
 COD : 20.03  
 PRD : 122.67

COV : 33.54  
 STD : 35.19  
 Avg. Abs. Dev : 19.55  
 MAX Sales Ratio : 257.93  
 MIN Sales Ratio : 40.74

95% Median C.I. : 93.63 to 105.12  
 95% Wgt. Mean C.I. : 74.44 to 96.65  
 95% Mean C.I. : 94.97 to 114.89

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-JUL-08 To 30-SEP-08	3	102.94	103.00	99.98	04.02	103.02	96.82	109.24	N/A	130,000	129,980	
01-OCT-08 To 31-DEC-08	4	92.33	97.24	92.59	06.69	105.02	90.56	113.73	N/A	50,600	46,849	
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	100.46	101.19	101.28	02.33	99.91	97.48	106.35	N/A	82,013	83,065	
01-OCT-09 To 31-DEC-09	7	95.64	100.10	76.88	14.24	130.20	70.66	148.63	70.66 to 148.63	720,847	554,207	
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	117.61	112.88	113.12	04.29	99.79	102.94	118.09	N/A	83,333	94,264	
01-JUL-10 To 30-SEP-10	6	83.08	87.68	76.35	39.53	114.84	40.74	167.22	40.74 to 167.22	213,917	163,317	
01-OCT-10 To 31-DEC-10	5	110.80	155.52	119.18	49.44	130.49	89.55	257.93	N/A	90,000	107,262	
01-JAN-11 To 31-MAR-11	6	90.87	102.70	90.59	19.64	113.37	80.12	149.90	80.12 to 149.90	169,500	153,553	
01-APR-11 To 30-JUN-11	5	94.20	88.87	80.45	09.00	110.47	62.00	100.00	N/A	109,200	87,850	
<u>Study Yrs</u>												
01-JUL-08 To 30-JUN-09	9	102.94	102.16	100.53	07.81	101.62	90.56	116.10	91.55 to 113.73	105,267	105,826	
01-JUL-09 To 30-JUN-10	17	100.70	103.11	82.83	10.60	124.48	70.66	148.63	93.63 to 114.83	430,587	356,634	
01-JUL-10 To 30-JUN-11	22	95.24	107.46	87.27	31.79	123.14	40.74	257.93	84.99 to 110.80	149,841	130,763	
<u>Calendar Yrs</u>												
01-JAN-09 To 31-DEC-09	13	100.22	102.07	80.06	10.58	127.49	70.66	148.63	93.63 to 106.35	440,691	352,832	
01-JAN-10 To 31-DEC-10	17	103.20	114.77	91.51	32.13	125.42	40.74	257.93	89.55 to 118.09	216,441	198,075	
<u>ALL</u>	48	97.62	104.93	85.54	20.03	122.67	40.74	257.93	93.63 to 105.12	240,914	206,083	

<b>VALUATION GROUPING</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	28	97.29	112.19	86.81	22.78	129.24	70.66	257.93	93.11 to 110.80	334,660	290,517	
02	12	96.98	89.30	79.32	16.93	112.58	40.74	116.10	62.00 to 106.35	76,142	60,393	
03	8	101.58	102.94	80.71	14.22	127.54	69.58	149.90	69.58 to 149.90	159,963	129,101	
<u>ALL</u>	48	97.62	104.93	85.54	20.03	122.67	40.74	257.93	93.63 to 105.12	240,914	206,083	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02	4	101.56	128.81	92.75	52.03	138.88	54.18	257.93	N/A	178,500	165,558	
03	43	97.48	102.97	84.85	17.24	121.36	40.74	212.42	93.11 to 105.12	245,927	208,658	
04	1	93.63	93.63	93.63	00.00	100.00	93.63	93.63	N/A	275,000	257,473	
<u>ALL</u>	48	97.62	104.93	85.54	20.03	122.67	40.74	257.93	93.63 to 105.12	240,914	206,083	

**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 \$ Ranges</u>												
Less Than 5,000	1	149.90	149.90	149.90	00.00	100.00	149.90	149.90	N/A	1,000	1,499	
Less Than 15,000	5	116.10	147.58	154.85	33.40	95.31	100.22	257.93	N/A	6,940	10,747	
Less Than 30,000	10	102.67	116.66	99.00	31.06	117.84	40.74	257.93	90.58 to 149.90	15,870	15,711	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	47	97.48	103.97	85.54	19.34	121.55	40.74	257.93	93.63 to 103.20	246,019	210,436	
Greater Than 14,999	43	96.58	99.97	85.33	16.51	117.16	40.74	212.42	92.32 to 102.94	268,120	228,797	
Greater Than 29,999	38	96.70	101.84	85.36	16.54	119.31	54.18	212.42	93.11 to 103.20	300,136	256,181	
<u>Incremental Ranges</u>												
0 TO 4,999	1	149.90	149.90	149.90	00.00	100.00	149.90	149.90	N/A	1,000	1,499	
5,000 TO 14,999	4	114.92	147.00	155.00	34.82	94.84	100.22	257.93	N/A	8,425	13,059	
15,000 TO 29,999	5	92.32	85.75	83.37	15.99	102.85	40.74	105.12	N/A	24,800	20,675	
30,000 TO 59,999	6	99.39	108.75	108.87	21.03	99.89	80.12	167.22	80.12 to 167.22	42,167	45,906	
60,000 TO 99,999	12	104.65	113.01	112.75	15.58	100.23	90.56	212.42	94.20 to 117.61	77,204	87,050	
100,000 TO 149,999	5	100.70	112.30	113.42	14.43	99.01	96.58	148.63	N/A	110,700	125,554	
150,000 TO 249,999	7	89.55	83.99	82.62	15.32	101.66	54.18	103.20	54.18 to 103.20	192,500	159,051	
250,000 TO 499,999	3	96.82	98.60	99.20	04.04	99.40	93.63	105.36	N/A	290,000	287,668	
500,000 TO 999,999	3	89.42	84.88	83.29	09.72	101.91	69.58	95.64	N/A	640,000	533,041	
1,000,000 +	2	80.69	80.69	76.09	12.43	106.05	70.66	90.71	N/A	2,767,364	2,105,802	
<u>ALL</u>	48	97.62	104.93	85.54	20.03	122.67	40.74	257.93	93.63 to 105.12	240,914	206,083	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	3	105.12	105.44	99.37	05.16	106.11	97.48	113.73	N/A	46,217	45,926
304	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	25,000	25,000
311	2	77.16	77.16	64.79	19.65	119.09	62.00	92.32	N/A	135,500	87,796
326	3	100.22	101.03	96.49	05.19	104.71	93.63	109.24	N/A	113,517	109,527
341	1	90.56	90.56	90.56	00.00	100.00	90.56	90.56	N/A	80,000	72,449
343	1	70.66	70.66	70.66	00.00	100.00	70.66	70.66	N/A	4,034,727	2,850,945
344	4	96.55	101.71	98.35	05.96	103.42	95.64	118.09	N/A	254,375	250,167
349	1	89.42	89.42	89.42	00.00	100.00	89.42	89.42	N/A	670,000	599,101
350	1	96.47	96.47	96.47	00.00	100.00	96.47	96.47	N/A	65,703	63,382
352	4	101.56	128.81	92.75	52.03	138.88	54.18	257.93	N/A	178,500	165,558
353	2	116.22	116.22	116.46	01.20	99.79	114.83	117.61	N/A	55,500	64,633
384	2	153.31	153.31	150.50	38.56	101.87	94.20	212.42	N/A	78,750	118,517
386	1	96.58	96.58	96.58	00.00	100.00	96.58	96.58	N/A	100,000	96,580
406	5	116.10	109.19	122.45	28.80	89.17	40.74	149.90	N/A	38,600	47,264
407	3	102.94	99.25	101.20	03.58	98.07	91.87	102.94	N/A	63,333	64,091
418	1	90.71	90.71	90.71	00.00	100.00	90.71	90.71	N/A	1,500,000	1,360,659
426	1	119.43	119.43	119.43	00.00	100.00	119.43	119.43	N/A	80,000	95,541
442	1	110.80	110.80	110.80	00.00	100.00	110.80	110.80	N/A	90,000	99,723
444	1	100.70	100.70	100.70	00.00	100.00	100.70	100.70	N/A	110,000	110,770
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
483	1	89.55	89.55	89.55	00.00	100.00	89.55	89.55	N/A	245,000	219,408
490	1	167.22	167.22	167.22	00.00	100.00	167.22	167.22	N/A	46,000	76,922
494	1	69.58	69.58	69.58	00.00	100.00	69.58	69.58	N/A	750,000	521,845
528	5	93.11	93.66	92.49	09.67	101.27	80.12	106.90	N/A	98,050	90,690
<u>ALL</u>	<u>48</u>	97.62	104.93	85.54	20.03	122.67	40.74	257.93	93.63 to 105.12	240,914	206,083



## 2012 Correlation Section for York County

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### A. Commercial 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. The City of York and the area immediately around York hold most of the major commercial and industrial property. The smaller communities have typical support commercial property. 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.

The sales in the file have been reviewed and the following is noted:

There was no evidence that there was any value for personal property, inventory or going concern included in the adjusted selling price of any of the commercial parcels. There was no evidence that there was any issue with the verification process and the resulting qualification codes submitted by the assessor. As of January 1, 2011, the county has completed all of their 6 year process of inspection and review of the commercial and industrial property. All of the commercial and industrial records are up to date. Based on that, the process used to value the commercial property is considered to be uniform.

The key statistics considered for measurement are as follows: there are 48 qualified sales; the median ratio is 98%; the weighted mean ratio is 86%; the mean ratio is 105%; the COD is 20.03; the PRD is 122.67 and the 95% median confidence interval is 93.63 to 105.12. There is concern whether the 48 sales in the sales file are representative of the population of commercial and industrial property. Of the qualified sales, 28 occurred in York, the predominant town. When the occupancy codes are reviewed, there are 24 different occupancy codes; there are 5 sales in occupancy code 406, (storage warehouse); 2 sales in occupancy code 353 (retail store); 4 sales in occupancy code 344 (office building); 4 sales in occupancy code 352 (multiple residence); 3 sales in occupancy code 326 (storage garage); 5 sales in occupancy code 528 (service repair garage); and 1 sales in occupancy code 343 (motel). This is not a perfect picture of a class that is proportional to the population. It would be ideal to have more sales in the existing subclasses and some sales among the many property types have no representation in the sales file. However, the presence of so many occupancy codes that are distributed throughout the county is as close to a representative sample as is likely for commercial and industrial property. That combined with the knowledge that the county assessment process is thorough, timely and consistent assessment, indicates a process that will produce consistent valuations. In this county, the sample is broad enough to represent the class but certainly would not represent any subclass.

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the sample is probably adequate and partly because the assessment actions are good. The statistics, particularly the PRD are troublesome. While the valuation is likely regressive, it is not as bad as the 122.67 PRD might suggest. There are 2 sales within the file that have a distorting effect on the weighted mean at 85.54% and the mean at 104.93%, and of course the PRD which is 122.67. One is the sale of a motel for over \$4,000,000 with a ratio of 70.66%. The removal of that sale alone would change the weighted mean to 93.52. The other is a sale of an apartment property that sold for \$10,000 and is

**2012 Correlation Section  
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assessed for \$25,793, giving a ratio of 257.93%. The removal of that sale alone would change the mean to 101.67. The removal of either changes the median to 97 or the removal of both leaves the median unchanged at 98, with a PRD of 109.70. The COD would likely improve as well, but it is within the statistical tolerance and suggests that the sample is uniform. The Department believes that there is adequate reason to call a level of value in this case. Given the relative stability of the median, it is considered the best indicator of the level of value. For 2012, the median ratio is 98% for the commercial and industrial property. The COD is rounded within the acceptable range and the PRD is still above the acceptable range. The median confidence interval includes the range of 92 to 100%. Considering all of the factors, the level of value is 98%. There are no notable subclasses outside the acceptable range. There are no recommendations for the adjustment of the class or for any subclasses of the commercial and industrial class. The quality of assessment based on the assessment actions of the assessor for the commercial and industrial property is good

**2012 Correlation Section  
for York County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

## 2012 Correlation Section for York County

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### 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 of 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 International Association of Assessing Officers (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.



## 2012 Correlation Section for York County

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### **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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for York County**

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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. 239.



## **2012 Agricultural Assessment Actions for York County**

During 2012, the county completed the following assessment actions for use in the valuation of residential property for 2012:

The county conducted a thorough sale verification and analysis process. In 2012, this analysis resulted in the dissolution of the market areas in York County. This leaves only Market Area #2, which was the predominant area in the past years.

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

The agricultural residential parcels and all farm buildings in Township #11, (containing geocodes 3293, 3295, 3297, and 3299), of the county were also inspected and reviewed. They were inspected and updated in the same manner as the urban and rural residential parcels.

The actions included an off-site (drive-by) inspections, or on-site inspections as needed; new photos; new costs from 2010, a new depreciation study for each town; and a land value study. Prior to the inspection, the county sent questionnaires to all of the owners in the targeted area. The questionnaires sought interior finish, basement finish and recent remodeling information. The farm building sites were inspected for current condition of the buildings, to discover new buildings and to discover when old buildings had been removed.

The assessor indicated that she reviews all parcels for land uses other than irrigation since that is the predominant use in York County.

The assessor indicated that the county had completed its first inspection and review cycle at the end of last year, and that this year's work is the beginning of the second cycle.

## 2012 Agricultural Assessment Survey for York County

1.	<b>Valuation data collection done by:</b>	
	Assessor	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	2	Market Area 2 is now the only market area in York County. The county has indicated that the farming practices have always been fairly similar with irrigated row crops being by far the dominant use. The county had monitored the sales for several years and has noted the value differences that were once measurable in different regions of the county have disappeared with the strong upward trend in agricultural land. This is particularly true of irrigated agricultural land which makes up nearly 82% of the ag acres.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	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. While the county still studies these characteristics, the value difference once attributed to them is no longer discernible.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	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.	<b>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?</b>	
	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 second acre has some variations due primarily to the overall size of the parcel. The additional acres attached to a rural residential and a farm home site have additional variations. These values are assigned countywide and there are no locational differences. None of the variations are large and all are an attempt to relate different size parcels to the local market value.	
6.	<b>What process is used to annually update land use? (Physical inspection, FSA</b>	

	<b>maps, etc.)</b>
	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. For this year, the county requested FSA land use maps from all land owners. The assessor estimates they had about 50% compliance. This affirmed the county's records. Then the county changed their assessed value calculations from the prior standard of deeded acres to the acre count from the GIS system.
7.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>
	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.
8.	<b>Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>
	Yes: For 2012, there are 8 applications on file. The parcels with applications will be valued the same as the surrounding agricultural land, since no difference in value is now being seen in the market.
9.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	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.

**93 York**  
**AGRICULTURAL LAND**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 62  
Total Sales Price : 39,694,926  
Total Adj. Sales Price : 39,604,926  
Total Assessed Value : 26,382,731  
Avg. Adj. Sales Price : 638,789  
Avg. Assessed Value : 425,528

MEDIAN : 72  
WGT. MEAN : 67  
MEAN : 75  
COD : 19.41  
PRD : 112.61

COV : 23.36  
STD : 17.52  
Avg. Abs. Dev : 13.99  
MAX Sales Ratio : 114.64  
MIN Sales Ratio : 43.00

95% Median C.I. : 68.40 to 79.51  
95% Wgt. Mean C.I. : 62.17 to 71.06  
95% Mean C.I. : 70.65 to 79.37

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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
<b>Qtrts</b>											
01-JUL-08 To 30-SEP-08	3	73.76	78.83	75.02	11.48	105.08	68.65	94.07	N/A	321,667	241,306
01-OCT-08 To 31-DEC-08	6	77.87	82.49	82.47	11.63	100.02	71.59	99.47	71.59 to 99.47	391,447	322,813
01-JAN-09 To 31-MAR-09	6	91.00	91.56	88.26	08.71	103.74	77.33	109.52	77.33 to 109.52	531,433	469,029
01-APR-09 To 30-JUN-09	7	79.51	83.77	79.04	13.67	105.98	69.54	112.70	69.54 to 112.70	503,395	397,867
01-JUL-09 To 30-SEP-09	2	104.46	104.46	101.52	09.75	102.90	94.28	114.64	N/A	297,200	301,718
01-OCT-09 To 31-DEC-09	8	80.92	80.34	72.47	16.71	110.86	56.99	106.47	56.99 to 106.47	456,684	330,964
01-JAN-10 To 31-MAR-10	6	70.77	76.60	75.05	12.76	102.07	63.70	93.35	63.70 to 93.35	355,883	267,096
01-APR-10 To 30-JUN-10	6	65.48	64.08	63.34	06.81	101.17	54.28	71.71	54.28 to 71.71	902,392	571,616
01-JUL-10 To 30-SEP-10	3	72.40	73.19	71.48	06.46	102.39	66.57	80.60	N/A	695,096	496,880
01-OCT-10 To 31-DEC-10	7	52.25	53.61	52.02	08.54	103.06	48.08	68.40	48.08 to 68.40	1,440,919	749,569
01-JAN-11 To 31-MAR-11	6	59.32	63.96	56.00	21.49	114.21	47.87	97.92	47.87 to 97.92	731,033	409,374
01-APR-11 To 30-JUN-11	2	54.53	54.53	52.75	21.14	103.37	43.00	66.06	N/A	611,714	322,702
<b>Study Yrs</b>											
01-JUL-08 To 30-JUN-09	22	82.66	84.87	82.39	12.93	103.01	68.65	112.70	73.97 to 94.14	455,730	375,456
01-JUL-09 To 30-JUN-10	22	71.55	77.08	70.21	18.42	109.78	54.28	114.64	64.46 to 92.70	536,251	376,519
01-JUL-10 To 30-JUN-11	18	54.36	60.43	55.33	19.39	109.22	43.00	97.92	49.29 to 67.76	987,853	546,626
<b>Calendar Yrs</b>											
01-JAN-09 To 31-DEC-09	23	84.77	86.41	80.75	14.80	107.01	56.99	114.64	77.33 to 94.28	476,532	384,800
01-JAN-10 To 31-DEC-10	22	66.54	65.41	59.68	14.14	109.60	48.08	93.35	54.28 to 71.39	896,426	534,995
<b>ALL</b>	62	72.06	75.01	66.61	19.41	112.61	43.00	114.64	68.40 to 79.51	638,789	425,528

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	62	72.06	75.01	66.61	19.41	112.61	43.00	114.64	68.40 to 79.51	638,789	425,528
<b>ALL</b>	62	72.06	75.01	66.61	19.41	112.61	43.00	114.64	68.40 to 79.51	638,789	425,528

**93 York**  
**AGRICULTURAL LAND**

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MEAN : 75  
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COV : 23.36  
STD : 17.52  
Avg. Abs. Dev : 13.99  
MAX Sales Ratio : 114.64  
MIN Sales Ratio : 43.00

95% Median C.I. : 68.40 to 79.51  
95% Wgt. Mean C.I. : 62.17 to 71.06  
95% Mean C.I. : 70.65 to 79.37

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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
<b>Irrigated</b>											
County	38	68.76	69.39	64.56	16.59	107.48	43.00	112.70	64.46 to 72.40	744,148	480,434
2	38	68.76	69.39	64.56	16.59	107.48	43.00	112.70	64.46 to 72.40	744,148	480,434
<b>Dry</b>											
County	3	80.60	88.58	88.29	11.50	100.33	78.67	106.47	N/A	106,450	93,988
2	3	80.60	88.58	88.29	11.50	100.33	78.67	106.47	N/A	106,450	93,988
<b>Grass</b>											
County	1	70.14	70.14	70.14	00.00	100.00	70.14	70.14	N/A	19,600	13,747
2	1	70.14	70.14	70.14	00.00	100.00	70.14	70.14	N/A	19,600	13,747
<b>ALL</b>	<b>62</b>	<b>72.06</b>	<b>75.01</b>	<b>66.61</b>	<b>19.41</b>	<b>112.61</b>	<b>43.00</b>	<b>114.64</b>	<b>68.40 to 79.51</b>	<b>638,789</b>	<b>425,528</b>

**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
<b>Irrigated</b>											
County	52	70.01	72.21	65.37	18.74	110.46	43.00	112.70	66.50 to 74.73	726,874	475,194
2	52	70.01	72.21	65.37	18.74	110.46	43.00	112.70	66.50 to 74.73	726,874	475,194
<b>Dry</b>											
County	3	80.60	88.58	88.29	11.50	100.33	78.67	106.47	N/A	106,450	93,988
2	3	80.60	88.58	88.29	11.50	100.33	78.67	106.47	N/A	106,450	93,988
<b>Grass</b>											
County	1	70.14	70.14	70.14	00.00	100.00	70.14	70.14	N/A	19,600	13,747
2	1	70.14	70.14	70.14	00.00	100.00	70.14	70.14	N/A	19,600	13,747
<b>ALL</b>	<b>62</b>	<b>72.06</b>	<b>75.01</b>	<b>66.61</b>	<b>19.41</b>	<b>112.61</b>	<b>43.00</b>	<b>114.64</b>	<b>68.40 to 79.51</b>	<b>638,789</b>	<b>425,528</b>



## York County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
93.20	York	2	3,965	3,965	3,700	3,700	3,400	#DIV/0!	2,990	2,990	3,800
12.10	Butler	1	3,960	3,435	3,382	3,144	2,848	2,706	1,733	1,686	3,355
18.10	Clay	1	3,630	3,575	3,355	3,190	2,715	#DIV/0!	2,520	2,185	3,388
41.10	Hamilton	1	3,550	3,550	3,300	3,100	3,000	2,750	2,650	2,650	3,416
72.10	Polk	1	3,626	3,278	3,068	2,862	2,819	2,600	2,512	2,193	3,321
76.30	Saline	3	3,746	3,749	3,695	3,668	3,297	2,600	2,599	2,550	3,583
80.10	Seward	1	3,750	3,700	3,700	3,600	3,600	#DIV/0!	1,950	1,800	3,482

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	York	2	3,400	3,400	2,800	2,800	2,600	#DIV/0!	2,400	2,399	3,068
	Butler	1	3,515	3,285	3,220	3,043	2,825	2,694	1,675	1,590	2,765
	Clay	1	2,290	2,080	1,870	1,665	1,610	#DIV/0!	1,250	1,090	1,916
	Hamilton	1	2,300	2,070	1,900	1,815	1,755	1,455	1,330	1,210	2,004
	Polk	1	2,412	2,278	1,730	1,730	1,580	1,530	1,480	1,480	2,111
	Saline	3	2,694	2,687	2,297	2,140	1,895	1,525	1,522	1,425	2,262
	Seward	1	3,100	3,100	2,600	2,600	2,200	#DIV/0!	1,950	1,500	2,599

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	York	2	964	945	849	853	816	#DIV/0!	811	803	830
	Butler	1	1,437	1,591	1,682	1,460	1,564	1,529	1,384	1,319	1,436
	Clay	1	1,000	1,000	800	800	720	#DIV/0!	720	720	778
	Hamilton	1	975	935	880	825	770	715	660	605	717
	Polk	1	711	756	819	835	816	836	774	711	776
	Saline	3	1,047	1,224	1,002	1,230	1,148	959	1,008	752	978
	Seward	1	841	884	732	685	664	900	607	549	635

\*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment

February 29, 2012

Data used to determine special value for York County Nebraska.

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

There have been no sales in this area during 2006-2012 for use other than agriculture. There have been no new applications for special use at this time.

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

In the last three years sales have gone from 4500 to 10,000 an acre for irrigated land. With these sales I value that land within the special areas, the same as if they were anywhere else in Market Area 2.

Respectfully submitted  
Ann Charlton  
York County Assessor



## 2012 Correlation Section for York County

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### 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. In 2011, the agricultural land was valued using three market areas. The value of agricultural land and particularly irrigated agricultural land has increased so dramatically over the past few years, that the county can no longer discern market area differences. For 2012, York County will have only 1 market area for the valuation of agricultural land. The details of the area are more fully described in the survey. York County is bordered on the north by Polk County, on the south by Fillmore County, on the east by Seward County and on the west by Hamilton County. 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 measurement process begins with the sample of qualified sales that occurred within the 3 year study period defined for the 2012 R&O agricultural land measurement process. The sample made up of the county sales is adequate so there will be no additional sales needed to measure the level of value of the agricultural land. After the data has been analyzed and the county has revalued the agricultural land, the median ratio calculated for the county is 72%. The county has only identified 1 market area so the median is the same. York County reported that they completed the inspection and review of all residences and buildings on agricultural parcels by the end of 2011 for use in 2012. The 6 year process of inspection and review of land and structures in the agricultural class has been completed.

The key statistics considered for measurement are as follows: there are 62 qualified sales from the subject county, no qualified sales borrowed sales for a total of 62 qualified sales used in the analysis; the median ratio is 72%; the weighted mean ratio is 67%; the mean ratio is 75%; the COD is 19.41; the PRD is 112.61 and the 95% median confidence interval is 68.40 to 79.51.

Based on a review of the county schedule of values and a general knowledge of their assessment practices relating to the valuation of agricultural land the county has achieved intra-county equalization. Schedule X of the 2012 Abstract 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 in York County have usually been among the highest in the state, the typical soil quality is among the best and the land use is among the most intense among irrigated counties. The values for irrigated and dry land are higher than the surrounding counties. The grass values are fairly comparable, even though there is very little grass. There are minor exceptions among some of the minor subclasses but most of the relevant ones fit the expected pattern.

The COD falls within the desired range and the PRD is well above the desired range in the statistical studies. This is not surprising given the rapid upward trend of the value of agricultural land. The county increased irrigated values by over 20%, dry values by over 11%, and grass values were changed when the market areas were consolidated but there was little net change to the class. Given the current market conditions the Department is not overly concerned that there are any quality issues in the valuation of agricultural land. The county has sound assessment practices relating to the verification and analysis of agricultural values.

**2012 Correlation Section  
for York County**

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They have adequate 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 acceptable.

It is the opinion of the Department that the level of value for agricultural land of value falls at or near the median ratio of the R&O Statistics, since the sample is both proportional and representative. In this case, the apparent level of value is 72% and the quality of the assessment process is acceptable. There are no recommended adjustments to the class or to any subclass of agricultural land.

**2012 Correlation Section  
for York County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section  
for York County**

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**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 of 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 International Association of Assessing Officers (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.

## 2012 Correlation Section for York County

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### 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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is



**2012 Correlation Section  
for York County**

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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. 239.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 9,863</b>	<b>Value : 1,939,082,584</b>	<b>Growth 17,602,473</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	465	4,205,840	124	2,667,402	91	2,588,803	680	9,462,045	
<b>02. Res Improve Land</b>	3,823	35,823,390	241	8,962,304	438	14,359,759	4,502	59,145,453	
<b>03. Res Improvements</b>	3,831	281,415,159	243	36,097,122	466	53,168,139	4,540	370,680,420	
<b>04. Res Total</b>	4,296	321,444,389	367	47,726,828	557	70,116,701	5,220	439,287,918	7,858,693
<b>% of Res Total</b>	82.30	73.17	7.03	10.86	10.67	15.96	52.93	22.65	44.65
<b>05. Com UnImp Land</b>	170	5,621,452	17	397,237	5	90,588	192	6,109,277	
<b>06. Com Improve Land</b>	647	19,228,110	35	1,500,829	27	2,132,771	709	22,861,710	
<b>07. Com Improvements</b>	663	104,909,812	39	4,576,417	31	5,420,746	733	114,906,975	
<b>08. Com Total</b>	833	129,759,374	56	6,474,483	36	7,644,105	925	143,877,962	4,409,477
<b>% of Com Total</b>	90.05	90.19	6.05	4.50	3.89	5.31	9.38	7.42	25.05
<b>09. Ind UnImp Land</b>	2	32,651	0	0	0	0	2	32,651	
<b>10. Ind Improve Land</b>	11	1,157,096	3	2,007,100	4	1,428,360	18	4,592,556	
<b>11. Ind Improvements</b>	11	14,565,650	4	40,849,573	4	16,090,498	19	71,505,721	
<b>12. Ind Total</b>	13	15,755,397	4	42,856,673	4	17,518,858	21	76,130,928	139,046
<b>% of Ind Total</b>	61.90	20.70	19.05	56.29	19.05	23.01	0.21	3.93	0.79
<b>13. Rec UnImp Land</b>	1	59,200	1	4,650	16	493,702	18	557,552	
<b>14. Rec Improve Land</b>	0	0	2	2,684	5	169,994	7	172,678	
<b>15. Rec Improvements</b>	0	0	2	33,228	6	167,545	8	200,773	
<b>16. Rec Total</b>	1	59,200	3	40,562	22	831,241	26	931,003	0
<b>% of Rec Total</b>	3.85	6.36	11.54	4.36	84.62	89.28	0.26	0.05	0.00
<b>Res &amp; Rec Total</b>	4,297	321,503,589	370	47,767,390	579	70,947,942	5,246	440,218,921	7,858,693
<b>% of Res &amp; Rec Total</b>	81.91	73.03	7.05	10.85	11.04	16.12	53.19	22.70	44.65
<b>Com &amp; Ind Total</b>	846	145,514,771	60	49,331,156	40	25,162,963	946	220,008,890	4,548,523
<b>% of Com &amp; Ind Total</b>	89.43	66.14	6.34	22.42	4.23	11.44	9.59	11.35	25.84
<b>17. Taxable Total</b>	5,143	467,018,360	430	97,098,546	619	96,110,905	6,192	660,227,811	12,407,216
<b>% of Taxable Total</b>	83.06	70.74	6.94	14.71	10.00	14.56	62.78	34.05	70.49

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	226	5,805,149	3,737,196	0	0	0
19. Commercial	259	21,371,364	20,095,524	0	0	0
20. Industrial	1	1	378,798	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	226	5,805,149	3,737,196
19. Commercial	0	0	0	259	21,371,364	20,095,524
20. Industrial	0	0	0	1	1	378,798
21. Other	0	0	0	0	0	0
22. Total Sch II				<b>486</b>	<b>27,176,514</b>	<b>24,211,518</b>

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	417	52	78	547

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	393,922	416	120,832,666	2,207	703,169,349	2,628	824,395,937
28. Ag-Improved Land	1	84,208	150	50,308,221	887	331,938,676	1,038	382,331,105
29. Ag Improvements	1	2,725	151	12,485,946	891	59,639,060	1,043	72,127,731
30. Ag Total							<b>3,671</b>	<b>1,278,854,773</b>

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.48	22,940	
32. HomeSite Improv Land	0	0.00	0	99	102.77	1,592,935	
33. HomeSite Improvements	0	0.00	0	92	96.79	8,513,763	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.40	800	29	46.22	143,560	
36. FarmSite Improv Land	1	1.57	3,140	133	363.76	1,395,400	
37. FarmSite Improvements	1	0.00	2,725	142	0.00	3,972,183	
38. FarmSite Total							
39. Road & Ditches	0	4.79	0	0	992.21	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	5	4.98	77,190	6	6.46	100,130	
32. HomeSite Improv Land	521	532.76	8,257,780	620	635.53	9,850,715	
33. HomeSite Improvements	512	514.75	38,156,324	604	611.54	46,670,087	5,195,257
34. HomeSite Total				<b>610</b>	<b>641.99</b>	<b>56,620,932</b>	
35. FarmSite UnImp Land	117	176.50	542,424	147	223.12	686,784	
36. FarmSite Improv Land	817	2,303.10	8,553,018	951	2,668.43	9,951,558	
37. FarmSite Improvements	822	0.00	21,482,736	965	0.00	25,457,644	0
38. FarmSite Total				<b>1,112</b>	<b>2,891.55</b>	<b>36,095,986</b>	
39. Road & Ditches	0	6,934.12	0	0	7,931.12	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,722</b>	<b>11,464.66</b>	<b>92,716,918</b>	<b>5,195,257</b>

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	1,275,742	10	1,291.61	1,275,742

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	361.26	1,093,490
44. Recapture Value N/A	0	0.00	0	8	361.26	1,093,490
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	361.26	1,093,490
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 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	145,807.80	52.75%	578,127,979	55.05%	3,965.00
46. 1A	51,288.56	18.56%	203,359,204	19.36%	3,965.00
47. 2A1	15,962.01	5.78%	59,059,428	5.62%	3,700.00
48. 2A	12,464.69	4.51%	46,119,364	4.39%	3,700.00
49. 3A1	28,034.39	10.14%	95,314,142	9.08%	3,399.90
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	14,142.92	5.12%	42,287,372	4.03%	2,990.00
52. 4A	8,690.34	3.14%	25,984,195	2.47%	2,990.01
<b>53. Total</b>	<b>276,390.71</b>	<b>100.00%</b>	<b>1,050,251,684</b>	<b>100.00%</b>	<b>3,799.88</b>
<b>Dry</b>					
54. 1D1	12,675.90	33.79%	43,098,077	37.45%	3,400.00
55. 1D	9,178.74	24.47%	31,207,720	27.12%	3,400.00
56. 2D1	1,449.37	3.86%	4,058,236	3.53%	2,800.00
57. 2D	3,685.60	9.83%	10,319,688	8.97%	2,800.00
58. 3D1	5,746.22	15.32%	14,940,027	12.98%	2,599.97
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,986.87	7.96%	7,168,493	6.23%	2,400.00
61. 4D	1,789.37	4.77%	4,292,417	3.73%	2,398.84
<b>62. Total</b>	<b>37,512.07</b>	<b>100.00%</b>	<b>115,084,658</b>	<b>100.00%</b>	<b>3,067.94</b>
<b>Grass</b>					
63. 1G1	1,078.53	4.74%	1,040,131	5.51%	964.40
64. 1G	1,921.77	8.44%	1,815,300	9.61%	944.60
65. 2G1	610.34	2.68%	518,355	2.74%	849.29
66. 2G	1,523.32	6.69%	1,299,922	6.88%	853.35
67. 3G1	3,253.51	14.30%	2,653,855	14.05%	815.69
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,841.25	12.48%	2,303,452	12.19%	810.72
70. 4G	11,529.28	50.66%	9,260,279	49.02%	803.20
<b>71. Total</b>	<b>22,758.00</b>	<b>100.00%</b>	<b>18,891,294</b>	<b>100.00%</b>	<b>830.09</b>
<b>Irrigated Total</b>	<b>276,390.71</b>	<b>81.36%</b>	<b>1,050,251,684</b>	<b>88.54%</b>	<b>3,799.88</b>
<b>Dry Total</b>	<b>37,512.07</b>	<b>11.04%</b>	<b>115,084,658</b>	<b>9.70%</b>	<b>3,067.94</b>
<b>Grass Total</b>	<b>22,758.00</b>	<b>6.70%</b>	<b>18,891,294</b>	<b>1.59%</b>	<b>830.09</b>
72. Waste	2,695.57	0.79%	1,617,842	0.14%	600.19
73. Other	366.20	0.11%	292,308	0.02%	798.22
74. Exempt	939.19	0.28%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>339,722.55</b>	<b>100.00%</b>	<b>1,186,137,786</b>	<b>100.00%</b>	<b>3,491.49</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	72.03	285,300	39,295.93	151,007,565	237,022.75	898,958,819	276,390.71	1,050,251,684
<b>77. Dry Land</b>	59.20	188,046	4,602.11	14,519,651	32,850.76	100,376,961	37,512.07	115,084,658
<b>78. Grass</b>	0.80	760	2,714.38	2,262,272	20,042.82	16,628,262	22,758.00	18,891,294
<b>79. Waste</b>	0.14	84	254.25	152,550	2,441.18	1,465,208	2,695.57	1,617,842
<b>80. Other</b>	0.00	0	55.71	44,014	310.49	248,294	366.20	292,308
<b>81. Exempt</b>	0.00	0	606.11	0	333.08	0	939.19	0
<b>82. Total</b>	<b>132.17</b>	<b>474,190</b>	<b>46,922.38</b>	<b>167,986,052</b>	<b>292,668.00</b>	<b>1,017,677,544</b>	<b>339,722.55</b>	<b>1,186,137,786</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	276,390.71	81.36%	1,050,251,684	88.54%	3,799.88
<b>Dry Land</b>	37,512.07	11.04%	115,084,658	9.70%	3,067.94
<b>Grass</b>	22,758.00	6.70%	18,891,294	1.59%	830.09
<b>Waste</b>	2,695.57	0.79%	1,617,842	0.14%	600.19
<b>Other</b>	366.20	0.11%	292,308	0.02%	798.22
<b>Exempt</b>	939.19	0.28%	0	0.00%	0.00
<b>Total</b>	<b>339,722.55</b>	<b>100.00%</b>	<b>1,186,137,786</b>	<b>100.00%</b>	<b>3,491.49</b>



## 2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

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	2011 CTL County Total	2012 Form 45 County Total	Value Difference (2012 form 45 - 2011 CTL)	Percent Change	2012 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	425,226,545	439,287,918	14,061,373	3.31%	7,858,693	1.46%
02. Recreational	920,565	931,003	10,438	1.13%	0	1.13%
03. Ag-Homesite Land, Ag-Res Dwelling	53,801,819	56,620,932	2,819,113	5.24%	5,195,257	-4.42%
<b>04. Total Residential (sum lines 1-3)</b>	<b>479,948,929</b>	<b>496,839,853</b>	<b>16,890,924</b>	<b>3.52%</b>	<b>13,053,950</b>	<b>0.80%</b>
05. Commercial	139,449,496	143,877,962	4,428,466	3.18%	4,409,477	0.01%
06. Industrial	76,551,622	76,130,928	-420,694	-0.55%	139,046	-0.73%
07. Ag-Farmsite Land, Outbuildings	31,744,060	36,095,986	4,351,926	13.71%	0	13.71%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>247,745,178</b>	<b>256,104,876</b>	<b>8,359,698</b>	<b>3.37%</b>	<b>4,548,523</b>	<b>1.54%</b>
<b>10. Total Non-Agland Real Property</b>	<b>727,694,107</b>	<b>752,944,729</b>	<b>25,250,622</b>	<b>3.47%</b>	<b>17,602,473</b>	<b>1.05%</b>
11. Irrigated	874,718,583	1,050,251,684	175,533,101	20.07%		
12. Dryland	103,283,142	115,084,658	11,801,516	11.43%		
13. Grassland	18,983,277	18,891,294	-91,983	-0.48%		
14. Wasteland	1,244,827	1,617,842	373,015	29.97%		
15. Other Agland	220,692	292,308	71,616	32.45%		
<b>16. Total Agricultural Land</b>	<b>998,450,521</b>	<b>1,186,137,786</b>	<b>187,687,265</b>	<b>18.80%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,726,144,628</b>	<b>1,939,082,584</b>	<b>212,937,956</b>	<b>12.34%</b>	<b>17,602,473</b>	<b>11.32%</b>

2011 Plan of Assessment for York County  
 Assessment Years 2011-2012-2012-2013-2013-2014  
 Filed with York County Board

Assessment levels for the year 2011 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 2011 County Abstract total \$1,945,351,340 for 9,844 total parcels

Residential	5,120	\$422,823,146
Commercial	929	\$140,195,283
Industrial	21	\$ 76,551,622
Recreational	26	\$ 920,565
TIF	488	\$ 27,305,503
EXCESS		\$ 29,289,377
Exempt	528	
Agricultural		
	274,648.97	acres irrigated
	38,955.46	acres dry
	23,033.70	acres grass
	2,677.42	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. No outside appraisal work has been done for 2011.

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. The real estate clerk is now beginning to make some changes 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. We are now on-line with GIS information on the internet and also the County Treasurer with the payment history.

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. In 2011 we rolled the map acres over into the Terra Scan file for tax collection on the actual acre count. We received copies of the FSA information from the farmer to make sure crop acres were accurate.

#### Plans for 2011-2012

Agricultural building sites will be updated and sketches made for the property record card for all properties in 11-1,11-2,11-3,11-4 Waco, Henderson and part of York. This will be new pictures and sketches if necessary. 1. 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. The valuation process of every four years is beginning over and I am at the start again. 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. The county has begun the process of setting aside money for a county wide commercial appraisal. So much money is set aside each year.

#### Plans for 2012-2013

10-1,10-2,10-3,10,4 and the remaining towns and villages will be updated and changes made if necessary. Inspection of the county will be 10-3,10-4,9-1,9-2, 9-3, 9-4. City of York areas necessary.

#### Plans for 2013-2014

This year is the same as the previous, nothing special is being lined up.

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

October 31, 2011

## 2012 Assessment Survey for York County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	1 one employee is half time shared with the treasurer's office
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$212,322
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$212,322
8.	<b>Amount of the total budget set aside for appraisal work:</b>
	\$6,000
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget:</b>
	The \$6,000 is part of the general budget; additionally, the county is appropriating \$50,000 per year into a fund to eventually do a commercial reappraisal, estimated to cost \$200,000. The fund to date is \$100,000.
10.	<b>Part of the budget that is dedicated to the computer system:</b>
	\$10,400
11.	<b>Amount of the total budget set aside for education/workshops:</b>
	\$1,000
12.	<b>Other miscellaneous funds:</b>
	N/A
13.	<b>Amount of last year's budget not used:</b>
	Minimal or none

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan
2.	<b>CAMA software:</b>
	Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	Office Staff and GIS Workshop
7.	<b>Personal Property software:</b>
	Terra Scan

## C. Zoning Information

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

## D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal for Corn Plants and Ethanol Facilities
2.	<b>Other services:</b>
	none



## 2012 Certification for York County

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This is to certify that the 2012 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 9th day of April, 2012.



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

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Ruth A. Sorensen  
Property Tax Administrator





