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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

YORK COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for York County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in York County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Ann Charlton, York County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division staff must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the 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.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

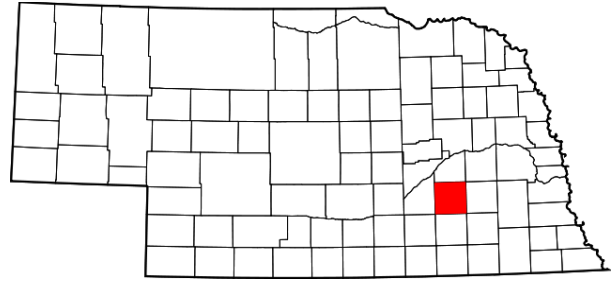
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

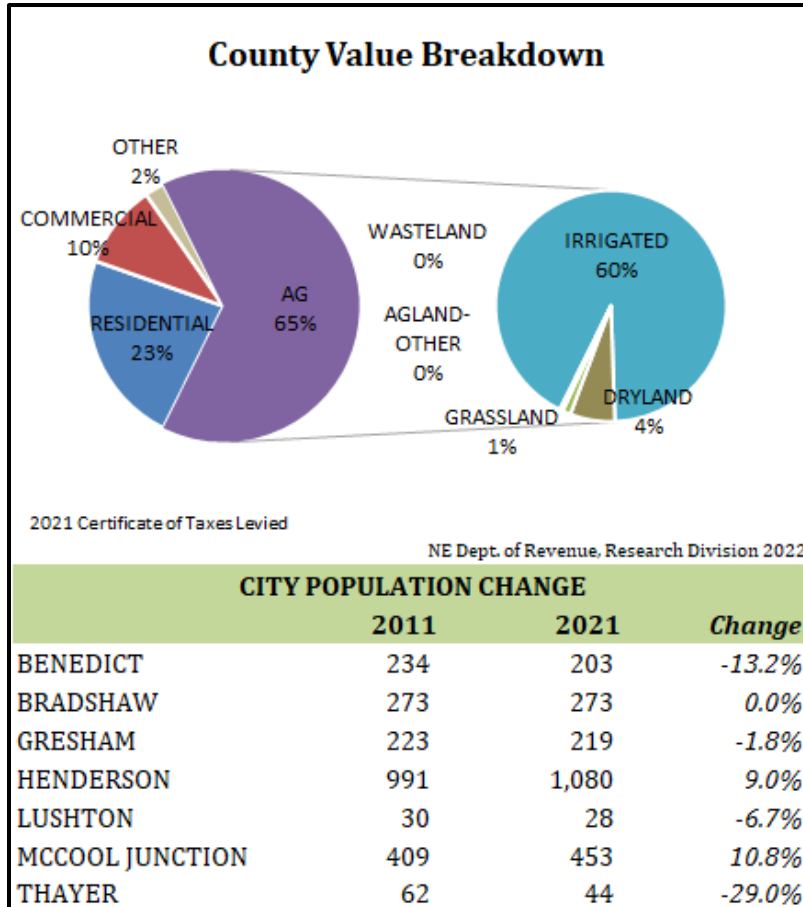
**Further information may be found in Exhibit 94*

County Overview

With a total area of 572 square miles, York County has 14,125 residents, per the Census Bureau Quick Facts for 2020, a 3% population increase over the 2010 U.S. Census. Reports indicate that 72% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$132,853 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in York County are located in and around York, the county seat. According to the latest information available from the U.S. Census Bureau, there are 515 employer establishments with total employment of 6,588, for a slight increase in employment.



Agricultural land makes up the majority of the total valuation base in York County. Irrigated land makes up the majority of the land in the county. York County is included in the Upper Big Blue Natural Resource District (NRD). When compared against the top crops of the other counties in Nebraska, York County ranks second in corn for grain.

The ethanol plant located in York also contributes to the local agricultural economy.

2022 Residential Correlation for York County

Assessment Actions

For the 2022 assessment year, the York County Assessor raised all residential properties 2%. All were checked for equalized quality and condition.

All pick-up and permit work was completed and placed on the assessment rolls.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A review of sales verification and qualification indicates that the sales usability rate is comparable to the state average for the residential class of property. All non-qualified sales have documentation as to the reason for disqualification. There is no apparent bias existing in the qualification determination and all arm's-length sales were available for the measurement of the residential class of property.

Through the assessment practice review, analysis is conducted to ensure that sold and unsold parcels change and uniform proportions. In York County, there was an indication of slight sales bias in the residential assessments. Review of property record cards and conversation with the county assessor indicated that the quality of properties was being reviewed and updated when necessary to better reflect the Vanguard Computer-Assisted Mass Appraisal (CAMA) system manual. The county assessor was encouraged that if quality of construction needed to change in the future, it should be reviewed for all parcels within a neighborhood or assessor location.

The review of the six-year inspection cycle is current. Vacant lot studies are completed when the reappraisal is done for each valuation group. Residential costing is date 2018 through 2019 depending on the valuation group and the depreciation tables are from 2013 through 2018.

A current valuation methodology is on file.

2022 Residential Correlation for York County

Description of Analysis

Residential properties are analyzed utilizing eight valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	York
2	Benedict, Bradshaw & Gresham
4	Henderson
5	McCool Junction
6	Waco
7	Villages (Arborville, Lushton, Poston & Thayer)
8	Lakes (Spring Lake Est & Spring Lake View)
9	Rural

For the 2022 assessment year there are 452 sales representing seven of the eight valuation groups. All measures of central tendency are within the range, and the COD and the PRD are within IAAO acceptable parameters.

All valuation groups in the statistics have measures of central tendency with the acceptable range, and low CODs. Valuations Groups 5, 6, 8, and 9 all have CODs that are below the acceptable parameter, while measures of central tendency remain within the range. All these valuation groups have an acceptable number of sales for measurement purposes except for Valuation Group 8. The low COD's can be an indicator that the sample is not representative of the population in the areas that are not usually homogeneous. The properties in the small Valuation Group 8, are unusually homogeneous, these are parcels in the same rural subdivision, built in 1998 or 1999. However, Valuation Groups 5, 6, and 9 have a mixture of style, quality, and age of homes that are typically found in small towns and rural areas.

Analysis of the sales file compared to the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates that the changes to sold parcels changed value approximately 10%, while the abstract shows a 5% increase, when growth is excluded to the class as a whole.

The low CODs combined with a slight disparity between sold and unsold properties, prompted a trended analysis. Trended analyses take the value of each sold property the year prior the sale, values are then trended to the 2022 assessment year, using each year's overall adjustment to the

2022 Residential Correlation for York County

residential property class. That analysis produced a median ratio of 94%, suggesting that while residential assessments are within the acceptable range, the calculated median does not accurately reflect the level of value. Based on all information currently available, there is a slight disparity in the treatment of sold parcels; however, values appear to be generally equalized.

Equalization and Quality of Assessment

Although the analysis has provided indicators that the county has valued all residential property at a similar level, the COD in several valuation groups are too low to accurately rely upon the calculated statistics, therefore, the qualitative measures do not represent the quality of assessment within the class. Based on the analysis that properties are generally equalized, the quality of assessment complies with generally accepted mass appraisal techniques. a

The Property Assessment Division (Division) will work with the county assessor to ensure that residential assessments are uniformly applied.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	343	99.49	99.71	99.30	06.80	100.41
2	28	98.28	98.13	96.11	05.58	102.10
4	31	99.96	98.98	98.83	05.88	100.15
5	18	99.45	99.60	99.72	02.78	99.88
6	11	97.87	98.97	98.71	02.84	100.26
8	3	96.96	97.90	97.71	01.72	100.19
9	20	98.53	97.65	97.75	03.02	99.90
____ALL____	452	99.31	99.44	99.06	06.10	100.38

Level of Value

Based on analysis of all available information, the level of value for the residential property in York County is determined to be at the statutory level of value of 100% of market value.

2022 Commercial Correlation for York County

Assessment Actions

For the 2022 assessment year, the York County Assessor raised all commercial properties 2%. All commercial parcels were reviewed for equalized quality and condition.

All pick-up and permit work was completed and placed on the assessment rolls.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The review of the sales verification and qualification indicates the usability is comparable to state averages for the commercial class. All non-qualified sales have documentation for disqualification. Based on the analysis it is determined that no apparent sales bias exists.

There are five valuation groups all based on the economic characteristics within the county. These define the distinct areas within the county.

The York County Assessor is on schedule with the six-year inspection and review cycle for the commercial class of property with the inspection and review completed in 2018. Vacant lot studies are dated 2018. Cost tables and depreciation tables are dated 2018. The county assessor currently has a valuation methodology on file.

Description of Analysis

Commercial parcels are analyzed utilizing five valuation groups that are based on the assessor locations in the county. Only four groups had qualified sales this year, with only Valuation Group 1 having enough qualified sales for measurement. York County sales utilized 18 different occupancy codes with 43 sales, with none having a large enough sample to rely on.

The statistical profile for the commercial class includes 43 qualified sales with two of the three measures of central tendency and the COD within the range. The mean is slightly high. The PRD is also slightly high, review of the sale price range, does not support that medians consistently lower as sale prices increase; however, five of the six highest dollar sales, do have low ratios. Each of these sales is a different occupancy code, but all have prime locations with Highway 81 frontage, suggesting that this area needs to be reappraised. Conversations with the York County Assessor have indicated that a commercial reappraisal is planned for 2023.

2022 Commercial Correlation for York County

SALE PRICE *		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE							
<u>Low \$ Ranges</u>							
Less Than	5,000	1	96.95	96.95	96.95	00.00	100.00
Less Than	15,000	1	96.95	96.95	96.95	00.00	100.00
Less Than	30,000	3	95.86	95.66	95.06	00.96	100.63
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	42	97.89	100.72	94.40	14.28	106.69
Greater Than	14,999	42	97.89	100.72	94.40	14.28	106.69
Greater Than	29,999	40	98.33	101.00	94.40	14.76	106.99
<u>Incremental Ranges</u>							
0 TO	4,999	1	96.95	96.95	96.95	00.00	100.00
5,000 TO	14,999						
15,000 TO	29,999	2	95.02	95.02	95.02	00.88	100.00
30,000 TO	59,999	3	107.96	109.40	110.16	04.71	99.31
60,000 TO	99,999	6	93.60	94.45	94.48	07.39	99.97
100,000 TO	149,999	10	96.99	99.64	99.86	09.08	99.78
150,000 TO	249,999	9	101.66	119.57	117.12	26.92	102.09
250,000 TO	499,999	6	97.53	91.37	91.43	08.35	99.93
500,000 TO	999,999	2	77.04	77.04	76.47	11.02	100.75
1,000,000 TO	1,999,999	4	88.43	92.62	90.90	14.31	101.89
2,000,000 TO	4,999,999						
5,000,000 TO	9,999,999						
10,000,000 +							
<u>ALL</u>		43	97.53	100.63	94.40	14.02	106.60

Comparison of the 2022 County Abstract of Assessment for Real Property Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly.

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in York County is 98%.

2022 Agricultural Correlation for York County

Assessment Actions

The York County Assessor made adjustments to irrigated, dryland and grass values for 2022 in a some of the Land Capability Groups (LCG) in each class, resulting in about a 1% increase to each land use.

For the 2022 assessment year, all pick-up work and permits were reviewed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales within the statewide average and continues to maintain acceptable sales verification and qualification practices.

One market area is currently identified for the agricultural class. The county assessor studies the market each year to determine if additional areas are needed. Aerial imagery, physical inspections, and drive by reviews are used to keep parcel land use up to date and to pick up new improvements.

The county assessor does have a written valuation methodology on file explaining the assessor's assessment practices. The county currently does not have intensive use defined. The county assessor is up to date on the six-year review and inspection process.

Description of Analysis

York County consists of 92% irrigated land, 6% dryland and 1% grassland. The agricultural sample consisted of 55 sales and all measures of central tendency are within the acceptable range. The COD is within the IAAO acceptable parameters.

A study of the 80% Majority Land Use (MLU) by market area did not reveal any grassland sales during the study period. Irrigated land with 43 sales had all measures within the range, while dryland had an insufficient number of sales for analysis. The 2022 Average Acre Value Comparison supports that dryland and grassland are equalized with surrounding counties.

A comparison of the 2022 County Abstract of Assessment for Real Property Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly.

2022 Agricultural Correlation for York County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages and the rural residential improvements. All values have been determined to be acceptable and are comparable to adjoining counties.

The quality of assessment of agricultural land in York County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	43	72.90	73.76	71.28	10.95	103.48
2	43	72.90	73.76	71.28	10.95	103.48
____ Dry ____						
County	3	62.32	65.68	63.38	10.27	103.63
2	3	62.32	65.68	63.38	10.27	103.63
____ ALL ____	55	73.26	74.59	71.89	12.08	103.76

Level of Value

Based on analysis of all available information, the level of value of agricultural land in York County is 73%.

2022 Opinions of the Property Tax Administrator for York County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 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
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	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 7th day of April, 2022.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for York County

Residential Real Property - Current

Number of Sales	452	Median	99.31
Total Sales Price	\$76,295,339	Mean	99.44
Total Adj. Sales Price	\$76,295,339	Wgt. Mean	99.06
Total Assessed Value	\$75,575,342	Average Assessed Value of the Base	\$127,134
Avg. Adj. Sales Price	\$168,795	Avg. Assessed Value	\$167,202

Confidence Interval - Current

95% Median C.I	98.86 to 99.62
95% Wgt. Mean C.I	97.96 to 100.15
95% Mean C.I	98.37 to 100.51
% of Value of the Class of all Real Property Value in the County	21.10
% of Records Sold in the Study Period	8.42
% of Value Sold in the Study Period	11.07

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	352	99	98.81
2020	383	99	99.40
2019	405	99	98.67
2018	398	99	99.11

2022 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	43	Median	97.53
Total Sales Price	\$11,688,317	Mean	100.63
Total Adj. Sales Price	\$11,688,317	Wgt. Mean	94.40
Total Assessed Value	\$11,033,624	Average Assessed Value of the Base	\$327,969
Avg. Adj. Sales Price	\$271,821	Avg. Assessed Value	\$256,596

Confidence Interval - Current

95% Median C.I	95.38 to 100.17
95% Wgt. Mean C.I	84.78 to 104.02
95% Mean C.I	92.28 to 108.98
% of Value of the Class of all Real Property Value in the County	9.90
% of Records Sold in the Study Period	4.40
% of Value Sold in the Study Period	3.44

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	41	98	97.51
2020	34	98	98.40
2019	48	99	99.34
2018	44	98	98.49

93 York
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 452
 Total Sales Price : 76,295,339
 Total Adj. Sales Price : 76,295,339
 Total Assessed Value : 75,575,342
 Avg. Adj. Sales Price : 168,795
 Avg. Assessed Value : 167,202

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 99
 COD : 06.10
 PRD : 100.38

COV : 11.72
 STD : 11.65
 Avg. Abs. Dev : 06.06
 MAX Sales Ratio : 197.45
 MIN Sales Ratio : 54.11

95% Median C.I. : 98.86 to 99.62
 95% Wgt. Mean C.I. : 97.96 to 100.15
 95% Mean C.I. : 98.37 to 100.51

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	39	100.00	100.31	100.98	04.96	99.34	73.29	119.02	98.72 to 100.95	152,844	154,341
01-JAN-20 To 31-MAR-20	33	100.77	102.83	101.25	05.78	101.56	87.78	135.00	98.57 to 101.82	111,371	112,760
01-APR-20 To 30-JUN-20	59	100.32	101.84	101.76	04.68	100.08	76.93	164.73	99.57 to 101.38	174,553	177,629
01-JUL-20 To 30-SEP-20	57	99.59	98.51	98.88	03.62	99.63	66.38	108.44	98.67 to 100.52	164,580	162,734
01-OCT-20 To 31-DEC-20	59	99.86	102.17	102.81	07.87	99.38	54.11	179.84	98.99 to 100.92	175,895	180,840
01-JAN-21 To 31-MAR-21	52	97.56	99.53	96.69	08.87	102.94	74.00	197.45	96.05 to 99.82	183,626	177,540
01-APR-21 To 30-JUN-21	87	99.18	97.90	97.47	06.24	100.44	67.03	126.52	97.68 to 99.94	183,595	178,949
01-JUL-21 To 30-SEP-21	66	96.66	95.42	95.74	05.44	99.67	59.82	119.25	94.22 to 98.18	167,884	160,740
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	188	100.00	100.69	100.62	04.64	100.07	66.38	164.73	99.57 to 100.52	155,936	156,895
01-OCT-20 To 30-SEP-21	264	98.45	98.56	98.08	07.07	100.49	54.11	197.45	97.74 to 99.16	177,953	174,542
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	208	99.98	101.18	101.23	05.50	99.95	54.11	179.84	99.51 to 100.52	162,177	164,166
<u>ALL</u>	452	99.31	99.44	99.06	06.10	100.38	54.11	197.45	98.86 to 99.62	168,795	167,202

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	343	99.49	99.71	99.30	06.60	100.41	54.11	197.45	99.06 to 99.85	168,307	167,135
2	26	98.28	98.13	96.11	05.58	102.10	81.52	116.39	94.76 to 100.59	78,246	75,205
4	31	99.96	98.98	98.83	05.88	100.15	72.62	135.00	98.42 to 100.40	163,100	161,187
5	18	99.45	99.60	99.72	02.78	99.88	92.05	107.33	97.30 to 101.86	176,803	176,308
6	11	97.87	98.97	98.71	02.84	100.26	93.59	107.38	95.69 to 102.88	154,277	152,288
8	3	96.96	97.90	97.71	01.72	100.19	95.87	100.87	N/A	307,667	300,619
9	20	98.53	97.65	97.75	03.02	99.90	82.67	112.32	97.77 to 99.16	283,657	277,264
<u>ALL</u>	452	99.31	99.44	99.06	06.10	100.38	54.11	197.45	98.86 to 99.62	168,795	167,202

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	450	99.31	99.45	99.07	06.11	100.38	54.11	197.45	98.86 to 99.62	169,089	167,519
06	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	15,345	15,345
07	1	92.90	92.90	92.90	00.00	100.00	92.90	92.90	N/A	189,900	176,409
<u>ALL</u>	452	99.31	99.44	99.06	06.10	100.38	54.11	197.45	98.86 to 99.62	168,795	167,202

93 York
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 452
 Total Sales Price : 76,295,339
 Total Adj. Sales Price : 76,295,339
 Total Assessed Value : 75,575,342
 Avg. Adj. Sales Price : 168,795
 Avg. Assessed Value : 167,202

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 99
 COD : 06.10
 PRD : 100.38

COV : 11.72
 STD : 11.65
 Avg. Abs. Dev : 06.06
 MAX Sales Ratio : 197.45
 MIN Sales Ratio : 54.11

95% Median C.I. : 98.86 to 99.62
 95% Wgt. Mean C.I. : 97.96 to 100.15
 95% Mean C.I. : 98.37 to 100.51

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	112.30	112.30	111.98	03.05	100.29	108.88	115.71	N/A	11,000	12,318
Less Than 30,000	10	107.94	104.37	104.01	08.30	100.35	81.52	117.52	93.47 to 116.39	20,835	21,670
Ranges Excl. Low \$											
Greater Than 4,999	452	99.31	99.44	99.06	06.10	100.38	54.11	197.45	98.86 to 99.62	168,795	167,202
Greater Than 14,999	450	99.27	99.38	99.05	06.07	100.33	54.11	197.45	98.79 to 99.61	169,496	167,890
Greater Than 29,999	442	99.25	99.33	99.04	06.01	100.29	54.11	197.45	98.74 to 99.60	172,143	170,495
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	112.30	112.30	111.98	03.05	100.29	108.88	115.71	N/A	11,000	12,318
15,000 TO 29,999	8	103.86	102.39	103.07	09.69	99.34	81.52	117.52	81.52 to 117.52	23,293	24,008
30,000 TO 59,999	50	98.54	101.21	100.99	06.08	100.22	81.71	129.45	97.43 to 100.82	46,430	46,888
60,000 TO 99,999	57	100.08	103.91	103.17	13.44	100.72	59.82	197.45	96.89 to 101.26	78,863	81,362
100,000 TO 149,999	115	98.88	97.10	97.00	05.41	100.10	54.11	126.52	97.81 to 99.44	126,429	122,632
150,000 TO 249,999	146	99.46	98.53	98.69	04.49	99.84	70.99	117.52	98.63 to 99.96	189,887	187,398
250,000 TO 499,999	65	99.62	100.05	100.19	03.20	99.86	88.21	137.50	98.79 to 100.39	335,200	335,833
500,000 TO 999,999	9	99.38	96.19	97.42	09.30	98.74	76.35	121.62	77.02 to 103.26	579,933	564,964
1,000,000 +											
ALL	452	99.31	99.44	99.06	06.10	100.38	54.11	197.45	98.86 to 99.62	168,795	167,202

93 York
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 43
Total Sales Price : 11,688,317
Total Adj. Sales Price : 11,688,317
Total Assessed Value : 11,033,624
Avg. Adj. Sales Price : 271,821
Avg. Assessed Value : 256,596

MEDIAN : 98
WGT. MEAN : 94
MEAN : 101
COD : 14.02
PRD : 106.60

COV : 27.77
STD : 27.94
Avg. Abs. Dev : 13.67
MAX Sales Ratio : 249.28
MIN Sales Ratio : 57.50

95% Median C.I. : 95.38 to 100.17
95% Wgt. Mean C.I. : 84.78 to 104.02
95% Mean C.I. : 92.28 to 108.98

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DATE OF SALE *										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-OCT-18 To 31-DEC-18	1	99.96	99.96	99.96	00.00	100.00	99.96	99.96	N/A	60,000	59,975
01-JAN-19 To 31-MAR-19	4	100.15	136.55	137.64	38.13	99.21	96.64	249.28	N/A	176,250	242,590
01-APR-19 To 30-JUN-19	4	91.57	97.14	85.48	19.86	113.64	68.55	136.87	N/A	579,005	494,910
01-JUL-19 To 30-SEP-19	2	101.27	101.27	100.12	02.98	101.15	98.25	104.28	N/A	225,000	225,274
01-OCT-19 To 31-DEC-19	1	102.48	102.48	102.48	00.00	100.00	102.48	102.48	N/A	38,000	38,941
01-JAN-20 To 31-MAR-20	4	104.14	110.86	107.38	09.54	103.24	100.17	134.99	N/A	185,000	198,649
01-APR-20 To 30-JUN-20	1	96.95	96.95	96.95	00.00	100.00	96.95	96.95	N/A	1,246	1,208
01-JUL-20 To 30-SEP-20	8	92.96	94.84	83.20	17.73	113.99	66.90	121.14	66.90 to 121.14	389,063	323,700
01-OCT-20 To 31-DEC-20	2	109.26	109.26	119.01	10.92	91.81	97.33	121.18	N/A	550,000	654,582
01-JAN-21 To 31-MAR-21	3	94.66	96.30	97.93	02.07	98.34	94.18	100.06	N/A	131,833	129,100
01-APR-21 To 30-JUN-21	7	96.47	92.38	93.30	07.87	99.01	72.59	105.44	72.59 to 105.44	123,000	114,758
01-JUL-21 To 30-SEP-21	6	95.62	89.03	86.38	10.00	103.07	57.50	103.11	57.50 to 103.11	318,175	274,832
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	11	99.96	112.48	98.00	22.21	114.78	68.55	249.28	89.34 to 136.87	321,002	314,593
01-OCT-19 To 30-SEP-20	14	100.92	100.11	87.99	13.00	113.77	66.90	134.99	86.62 to 117.76	277,982	244,596
01-OCT-20 To 30-SEP-21	18	96.17	93.79	97.26	08.38	96.43	57.50	121.18	89.67 to 98.71	236,975	230,487
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	11	100.09	112.71	98.02	22.39	114.99	68.55	249.28	89.34 to 136.87	319,002	312,681
01-JAN-20 To 31-DEC-20	15	100.17	101.17	94.77	13.66	106.75	66.90	134.99	87.51 to 117.76	330,250	312,971
<u>ALL</u>	43	97.53	100.63	94.40	14.02	106.60	57.50	249.28	95.38 to 100.17	271,821	256,596

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	37	97.53	101.34	94.36	15.07	107.40	57.50	249.28	94.66 to 100.09	298,218	281,396
2	2	99.72	99.72	102.30	02.78	97.48	96.95	102.48	N/A	19,623	20,075
4	3	97.33	90.03	93.68	09.44	96.10	72.59	100.17	N/A	191,667	179,549
9	1	107.96	107.96	107.96	00.00	100.00	107.96	107.96	N/A	40,000	43,182
<u>ALL</u>	43	97.53	100.63	94.40	14.02	106.60	57.50	249.28	95.38 to 100.17	271,821	256,596

**93 York
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 43
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 Total Adj. Sales Price : 11,688,317
 Total Assessed Value : 11,033,624
 Avg. Adj. Sales Price : 271,821
 Avg. Assessed Value : 256,596

MEDIAN : 98
 WGT. MEAN : 94
 MEAN : 101
 COD : 14.02
 PRD : 106.60

COV : 27.77
 STD : 27.94
 Avg. Abs. Dev : 13.67
 MAX Sales Ratio : 249.28
 MIN Sales Ratio : 57.50

95% Median C.I. : 95.38 to 100.17
 95% Wgt. Mean C.I. : 84.78 to 104.02
 95% Mean C.I. : 92.28 to 108.98

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	6	100.03	96.09	82.68	06.41	116.22	72.43	104.28	72.43 to 104.28	350,833	290,056
03	37	97.33	101.37	96.97	15.11	104.54	57.50	249.28	94.66 to 100.17	259,009	251,170
04											
<u>ALL</u>	<u>43</u>	<u>97.53</u>	<u>100.63</u>	<u>94.40</u>	<u>14.02</u>	<u>106.60</u>	<u>57.50</u>	<u>249.28</u>	<u>95.38 to 100.17</u>	<u>271,821</u>	<u>256,596</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	96.95	96.95	96.95	00.00	100.00	96.95	96.95	N/A	1,246	1,208
Less Than 15,000	1	96.95	96.95	96.95	00.00	100.00	96.95	96.95	N/A	1,246	1,208
Less Than 30,000	3	95.86	95.66	95.06	00.96	100.63	94.18	96.95	N/A	19,249	18,297
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	42	97.89	100.72	94.40	14.28	106.69	57.50	249.28	95.38 to 100.17	278,264	262,677
Greater Than 14,999	42	97.89	100.72	94.40	14.28	106.69	57.50	249.28	95.38 to 100.17	278,264	262,677
Greater Than 29,999	40	98.33	101.00	94.40	14.76	106.99	57.50	249.28	95.38 to 100.20	290,764	274,468
<u>Incremental Ranges</u>											
0 TO 4,999	1	96.95	96.95	96.95	00.00	100.00	96.95	96.95	N/A	1,246	1,208
5,000 TO 14,999											
15,000 TO 29,999	2	95.02	95.02	95.02	00.88	100.00	94.18	95.86	N/A	28,250	26,842
30,000 TO 59,999	3	107.96	109.40	110.16	04.71	99.31	102.48	117.76	N/A	42,667	47,001
60,000 TO 99,999	6	93.60	94.45	94.48	07.39	99.97	86.28	106.61	86.28 to 106.61	74,333	70,228
100,000 TO 149,999	10	96.99	99.64	99.86	09.08	99.78	72.59	134.99	93.79 to 105.44	126,500	126,318
150,000 TO 249,999	9	101.66	119.57	117.12	26.92	102.09	66.90	249.28	98.40 to 136.87	194,389	227,659
250,000 TO 499,999	6	97.53	91.37	91.43	08.35	99.93	57.50	100.17	57.50 to 100.17	325,175	297,300
500,000 TO 999,999	2	77.04	77.04	76.47	11.02	100.75	68.55	85.52	N/A	750,000	573,515
1,000,000 TO 1,999,999	4	88.43	92.62	90.90	14.31	101.89	72.43	121.18	N/A	1,147,755	1,043,357
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>43</u>	<u>97.53</u>	<u>100.63</u>	<u>94.40</u>	<u>14.02</u>	<u>106.60</u>	<u>57.50</u>	<u>249.28</u>	<u>95.38 to 100.17</u>	<u>271,821</u>	<u>256,596</u>

93 York
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 43
 Total Sales Price : 11,688,317
 Total Adj. Sales Price : 11,688,317
 Total Assessed Value : 11,033,624
 Avg. Adj. Sales Price : 271,821
 Avg. Assessed Value : 256,596

MEDIAN : 98
 WGT. MEAN : 94
 MEAN : 101
 COD : 14.02
 PRD : 106.60

COV : 27.77
 STD : 27.94
 Avg. Abs. Dev : 13.67
 MAX Sales Ratio : 249.28
 MIN Sales Ratio : 57.50

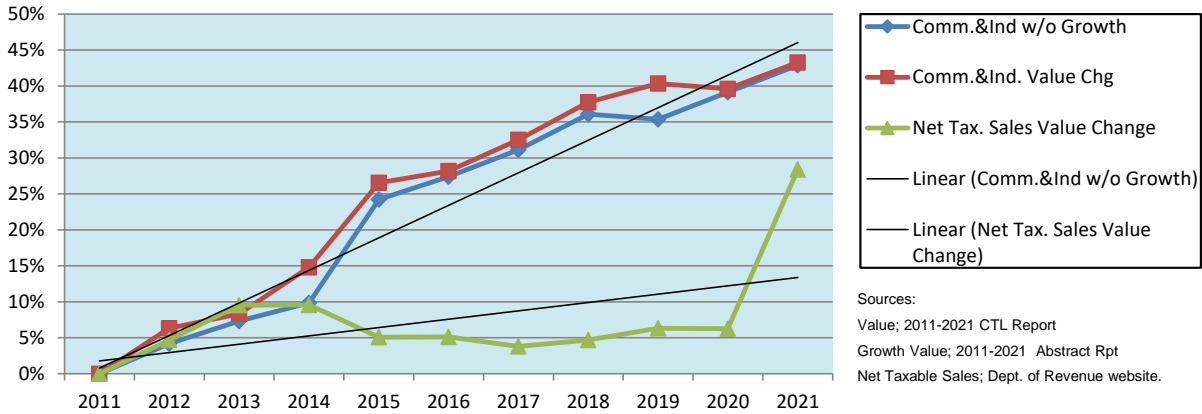
95% Median C.I. : 95.38 to 100.17
 95% Wgt. Mean C.I. : 84.78 to 104.02
 95% Mean C.I. : 92.28 to 108.98

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	2	102.82	102.82	102.72	02.55	100.10	100.20	105.44	N/A	130,000	133,536
344	3	94.66	92.57	87.76	04.23	105.48	85.52	97.53	N/A	299,167	262,550
349	2	78.03	78.03	79.08	12.15	98.67	68.55	87.51	N/A	900,000	711,739
352	8	100.03	97.05	85.82	05.23	113.09	72.43	104.28	72.43 to 104.28	323,750	277,851
353	8	101.54	119.71	104.05	36.67	115.05	57.50	249.28	57.50 to 249.28	288,878	300,581
384	1	100.06	100.06	100.06	00.00	100.00	100.06	100.06	N/A	242,000	242,136
386	3	94.18	85.65	73.35	10.25	116.77	66.90	95.86	N/A	82,167	60,268
391	1	96.95	96.95	96.95	00.00	100.00	96.95	96.95	N/A	1,246	1,208
396	1	107.96	107.96	107.96	00.00	100.00	107.96	107.96	N/A	40,000	43,182
406	5	100.17	98.07	96.00	10.04	102.16	72.59	117.76	N/A	132,600	127,293
410	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	80,000	71,734
419	1	96.81	96.81	96.81	00.00	100.00	96.81	96.81	N/A	385,000	372,731
426	1	121.14	121.14	121.14	00.00	100.00	121.14	121.14	N/A	175,000	211,996
442	1	93.79	93.79	93.79	00.00	100.00	93.79	93.79	N/A	125,000	117,235
455	1	98.40	98.40	98.40	00.00	100.00	98.40	98.40	N/A	247,500	243,534
494	2	92.50	92.50	95.20	06.72	97.16	86.28	98.71	N/A	156,750	149,224
595	1	121.18	121.18	121.18	00.00	100.00	121.18	121.18	N/A	1,000,000	1,211,829
702	1	95.38	95.38	95.38	00.00	100.00	95.38	95.38	N/A	311,050	296,673
<u>ALL</u>	43	97.53	100.63	94.40	14.02	106.60	57.50	249.28	95.38 to 100.17	271,821	256,596

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 216,001,118	\$ 1,718,440	0.80%	\$ 214,282,678		\$ 193,699,998	
2012	\$ 229,635,719	\$ 4,548,523	1.98%	\$ 225,087,196	4.21%	\$ 202,763,647	4.68%
2013	\$ 233,996,438	\$ 2,209,652	0.94%	\$ 231,786,786	0.94%	\$ 212,138,472	4.62%
2014	\$ 247,968,727	\$ 10,705,536	4.32%	\$ 237,263,191	1.40%	\$ 212,238,915	0.05%
2015	\$ 273,349,080	\$ 5,040,204	1.84%	\$ 268,308,876	8.20%	\$ 203,537,669	-4.10%
2016	\$ 276,846,621	\$ 1,677,301	0.61%	\$ 275,169,320	0.67%	\$ 203,592,992	0.03%
2017	\$ 286,262,957	\$ 2,987,594	1.04%	\$ 283,275,363	2.32%	\$ 201,047,974	-1.25%
2018	\$ 297,521,013	\$ 3,609,051	1.21%	\$ 293,911,962	2.67%	\$ 202,770,869	0.86%
2019	\$ 303,183,907	\$ 10,778,633	3.56%	\$ 292,405,274	-1.72%	\$ 205,970,353	1.58%
2020	\$ 301,565,407	\$ 1,052,875	0.35%	\$ 300,512,532	-0.88%	\$ 205,781,301	-0.09%
2021	\$ 309,501,706	\$ 853,850	0.28%	\$ 308,647,856	2.35%	\$ 248,704,400	20.86%
Ann %chg	3.66%			Average	2.02%	2.53%	2.72%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	4.21%	6.31%	4.68%
2013	7.31%	8.33%	9.52%
2014	9.84%	14.80%	9.57%
2015	24.22%	26.55%	5.08%
2016	27.39%	28.17%	5.11%
2017	31.15%	32.53%	3.79%
2018	36.07%	37.74%	4.68%
2019	35.37%	40.36%	6.33%
2020	39.13%	39.61%	6.24%
2021	42.89%	43.29%	28.40%

County Number	93
County Name	York

93 York
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 55
Total Sales Price : 49,474,889
Total Adj. Sales Price : 49,474,889
Total Assessed Value : 35,565,995
Avg. Adj. Sales Price : 899,543
Avg. Assessed Value : 646,654

MEDIAN : 73
WGT. MEAN : 72
MEAN : 75
COD : 12.08
PRD : 103.76

COV : 17.19
STD : 12.82
Avg. Abs. Dev : 08.85
MAX Sales Ratio : 120.54
MIN Sales Ratio : 48.63

95% Median C.I. : 69.96 to 75.95
95% Wgt. Mean C.I. : 69.33 to 74.45
95% Mean C.I. : 71.20 to 77.98

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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-OCT-18 To 31-DEC-18	3	78.46	79.37	77.59	08.37	102.29	69.96	89.68	N/A	768,800	596,475
01-JAN-19 To 31-MAR-19	6	74.04	74.69	73.04	06.43	102.26	63.36	82.88	63.36 to 82.88	836,978	611,317
01-APR-19 To 30-JUN-19	2	77.77	77.77	77.74	00.98	100.04	77.01	78.53	N/A	668,000	519,271
01-JUL-19 To 30-SEP-19	3	65.19	82.37	72.84	27.84	113.08	63.74	118.19	N/A	717,912	522,898
01-OCT-19 To 31-DEC-19	7	75.80	77.87	79.21	11.49	98.31	62.32	93.72	62.32 to 93.72	713,635	565,242
01-JAN-20 To 31-MAR-20	13	73.26	77.29	72.39	13.32	106.77	56.83	120.54	70.77 to 87.09	1,009,992	731,147
01-APR-20 To 30-JUN-20	4	81.15	80.75	81.46	04.41	99.13	74.97	85.74	N/A	708,743	577,325
01-JUL-20 To 30-SEP-20	2	65.62	65.62	65.42	04.60	100.31	62.60	68.64	N/A	1,506,434	985,538
01-OCT-20 To 31-DEC-20	3	70.51	71.56	71.65	03.66	99.87	68.21	75.95	N/A	1,220,000	874,154
01-JAN-21 To 31-MAR-21	6	64.90	67.87	66.16	05.52	102.58	63.44	83.12	63.44 to 83.12	1,124,610	744,094
01-APR-21 To 30-JUN-21	5	61.52	62.08	61.33	09.44	101.22	48.63	72.65	N/A	791,210	485,233
01-JUL-21 To 30-SEP-21	1	76.96	76.96	76.96	00.00	100.00	76.96	76.96	N/A	320,000	246,262
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	14	75.77	77.78	74.55	11.55	104.33	63.36	118.19	65.19 to 82.88	772,715	576,040
01-OCT-19 To 30-SEP-20	26	74.96	77.08	74.01	12.06	104.15	56.83	120.54	70.85 to 82.92	922,045	682,384
01-OCT-20 To 30-SEP-21	15	66.21	67.29	66.46	08.49	101.25	48.63	83.12	63.44 to 72.65	978,914	650,630
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	18	75.38	77.55	75.75	11.87	102.38	62.32	118.19	66.88 to 82.88	750,391	568,435
01-JAN-20 To 31-DEC-20	22	73.43	76.08	72.48	11.30	104.97	56.83	120.54	70.51 to 79.38	1,028,988	745,807
<u>ALL</u>	55	73.26	74.59	71.89	12.08	103.76	48.63	120.54	69.96 to 75.95	899,543	646,654

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	55	73.26	74.59	71.89	12.08	103.76	48.63	120.54	69.96 to 75.95	899,543	646,654
<u>ALL</u>	55	73.26	74.59	71.89	12.08	103.76	48.63	120.54	69.96 to 75.95	899,543	646,654

93 York
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

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 MIN Sales Ratio : 48.63

95% Median C.I. : 69.96 to 75.95
 95% Wgt. Mean C.I. : 69.33 to 74.45
 95% Mean C.I. : 71.20 to 77.98

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	31	70.85	71.70	70.27	10.22	102.04	48.63	93.72	66.21 to 75.80	1,001,182	703,485
2	31	70.85	71.70	70.27	10.22	102.04	48.63	93.72	66.21 to 75.80	1,001,182	703,485
Dry											
County	2	60.04	60.04	59.92	03.80	100.20	57.76	62.32	N/A	626,000	375,068
2	2	60.04	60.04	59.92	03.80	100.20	57.76	62.32	N/A	626,000	375,068
ALL	55	73.26	74.59	71.89	12.08	103.76	48.63	120.54	69.96 to 75.95	899,543	646,654

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	43	72.90	73.76	71.28	10.95	103.48	48.63	120.54	68.64 to 75.80	975,383	695,210
2	43	72.90	73.76	71.28	10.95	103.48	48.63	120.54	68.64 to 75.80	975,383	695,210
Dry											
County	3	62.32	65.68	63.38	10.27	103.63	57.76	76.96	N/A	524,000	332,133
2	3	62.32	65.68	63.38	10.27	103.63	57.76	76.96	N/A	524,000	332,133
ALL	55	73.26	74.59	71.89	12.08	103.76	48.63	120.54	69.96 to 75.95	899,543	646,654

York County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	6,800	6,800	6,499	6,500	n/a	5,997	5,800	5,800	6,636
Polk	1	6,408	5,807	5,460	5,083	4,674	4,638	4,440	3,832	5,902
Butler	1	6,448	5,949	5,809	5,617	5,350	5,316	4,932	4,806	5,912
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Saline	3	6,662	6,540	6,536	6,465	6,175	5,390	5,384	5,138	6,403
Fillmore	1	6,500	6,300	6,200	6,100	5,899	5,600	5,400	5,350	6,142
Clay	1	5,925	5,925	5,830	5,830	n/a	5,650	5,520	5,520	5,845
Hamilton	1	6,090	5,991	5,784	5,599	2,200	5,300	5,100	5,100	5,903

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	4,800	4,994	4,500	4,500	4,397	n/a	4,400	4,400	4,692
Polk	1	5,048	4,770	3,681	3,681	3,287	3,196	3,100	3,100	4,443
Butler	1	5,450	4,950	4,750	4,650	4,450	4,050	3,150	3,050	4,369
Seward	1	5,300	5,200	4,750	4,750	4,700	3,500	3,200	2,900	4,598
Saline	3	3,866	3,863	3,553	3,508	3,445	3,398	3,392	3,249	3,597
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
Clay	1	3,025	3,025	2,765	2,675	2,600	2,510	2,510	2,425	2,841
Hamilton	1	4,900	4,900	4,800	4,800	4,700	4,700	4,600	4,600	4,834

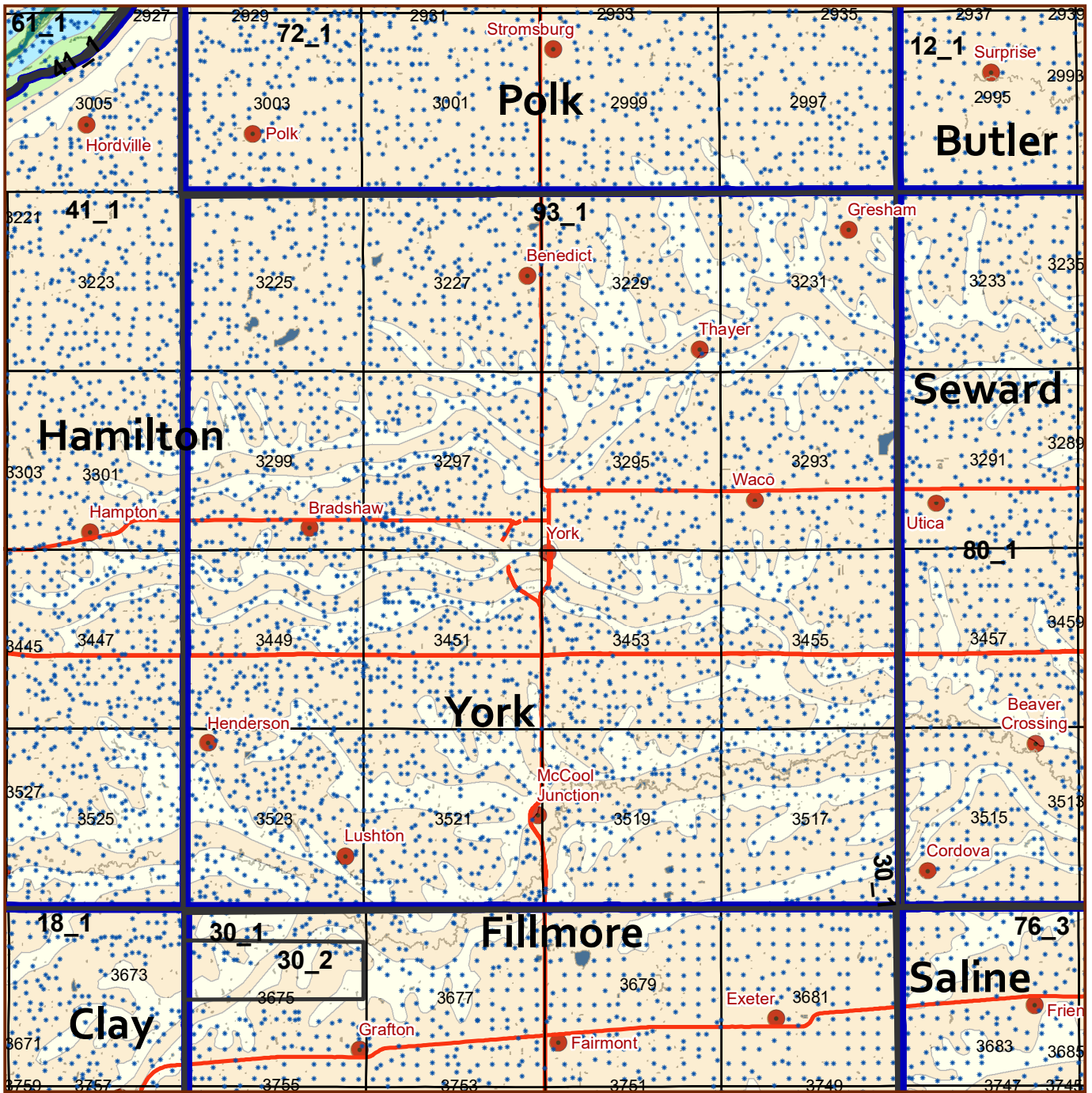
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	1,621	1,622	1,606	1,600	n/a	n/a	n/a	1,316	1,611
Polk	1	2,200	2,200	2,200	2,200	2,200	n/a	2,100	2,100	2,197
Butler	1	2,345	2,322	2,282	2,272	1,896	2,174	n/a	2,100	2,317
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Saline	3	1,810	1,815	1,794	n/a	n/a	n/a	n/a	1,425	1,802
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
Clay	1	1,250	1,250	1,250	1,251	n/a	n/a	n/a	1,165	1,244
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,698

County	Mkt Area	CRP	TIMBER	WASTE
York	1	800	n/a	600
Polk	1	1,150	0	40
Butler	1	2,931	n/a	762
Seward	1	2,548	802	100
Saline	3	1,772	n/a	107
Fillmore	1	1,429	n/a	381
Clay	1	1,254	n/a	500
Hamilton	1	n/a	n/a	900

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

YORK COUNTY



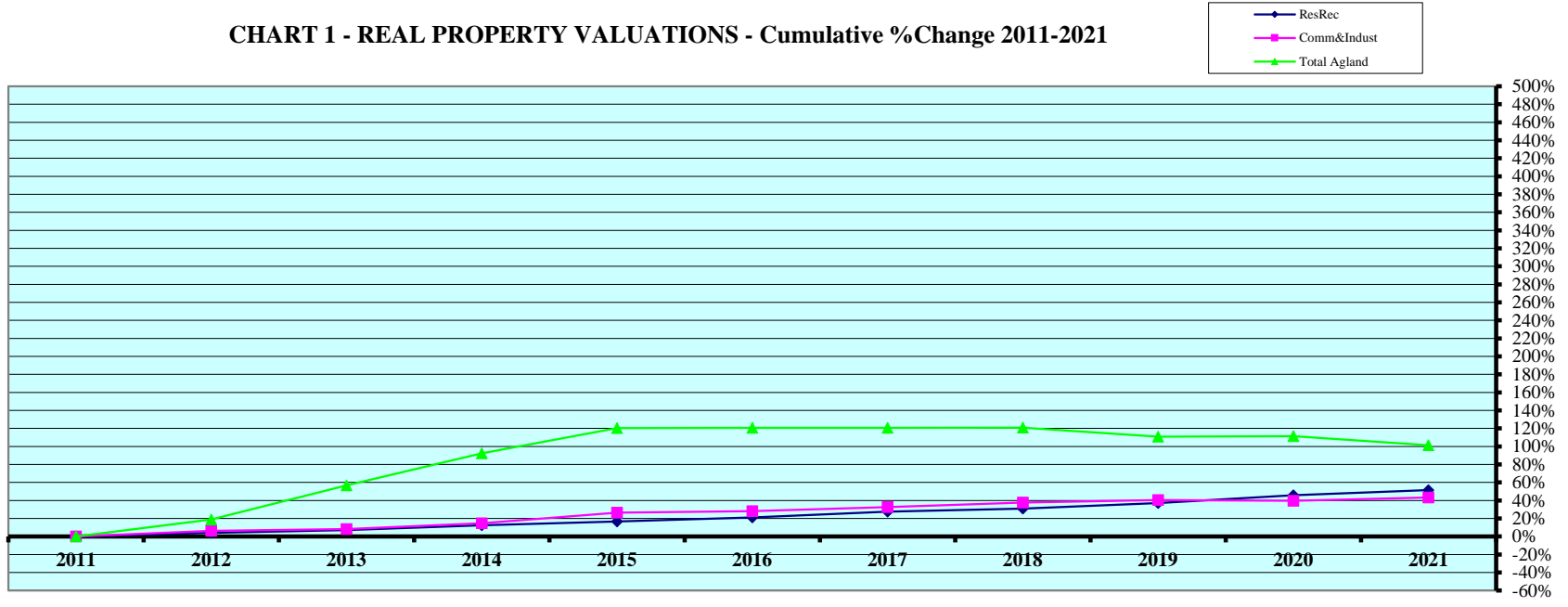
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	426,147,110	-	-	-	216,001,118	-	-	-	998,450,521	-	-	-
2012	443,122,617	16,975,507	3.98%	3.98%	229,635,719	13,634,601	6.31%	6.31%	1,186,059,219	187,608,698	18.79%	18.79%
2013	456,677,500	13,554,883	3.06%	7.16%	233,996,438	4,360,719	1.90%	8.33%	1,564,220,792	378,161,573	31.88%	56.66%
2014	478,899,974	22,222,474	4.87%	12.38%	247,968,727	13,972,289	5.97%	14.80%	1,920,995,438	356,774,646	22.81%	92.40%
2015	496,918,275	18,018,301	3.76%	16.61%	273,349,080	25,380,353	10.24%	26.55%	2,200,495,616	279,500,178	14.55%	120.39%
2016	516,026,022	19,107,747	3.85%	21.09%	276,846,621	3,497,541	1.28%	28.17%	2,203,188,182	2,692,566	0.12%	120.66%
2017	543,669,507	27,643,485	5.36%	27.58%	286,262,957	9,416,336	3.40%	32.53%	2,203,269,928	81,746	0.00%	120.67%
2018	558,040,692	14,371,185	2.64%	30.95%	297,521,013	11,258,056	3.93%	37.74%	2,205,105,134	1,835,206	0.08%	120.85%
2019	584,263,220	26,222,528	4.70%	37.10%	303,183,907	5,662,894	1.90%	40.36%	2,106,120,616	-98,984,518	-4.49%	110.94%
2020	621,833,552	37,570,332	6.43%	45.92%	301,565,407	-1,618,500	-0.53%	39.61%	2,111,106,364	4,985,748	0.24%	111.44%
2021	645,730,971	23,897,419	3.84%	51.53%	309,501,706	7,936,299	2.63%	43.29%	2,008,959,888	-102,146,476	-4.84%	101.21%

Rate Annual %chg: Residential & Recreational **4.24%**

Commercial & Industrial **3.66%**

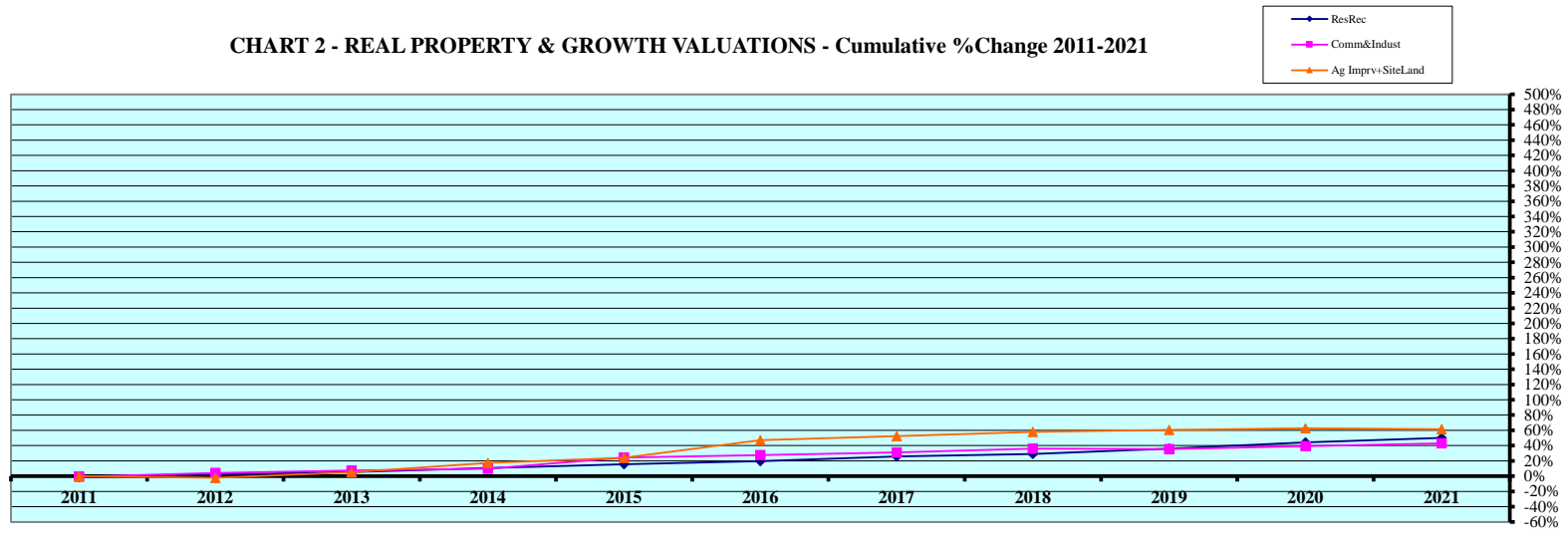
Agricultural Land **7.24%**

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

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2011	426,147,110	4,520,007	1.06%	421,627,103	-	-1.06%	216,001,118	1,718,440	0.80%	214,282,678	-	-0.80%	
2012	443,122,617	7,858,693	1.77%	435,263,924	2.14%	2.14%	229,635,719	4,548,523	1.98%	225,087,196	4.21%	4.21%	
2013	456,677,500	7,704,889	1.69%	448,972,611	1.32%	5.36%	233,996,438	2,209,652	0.94%	231,786,786	0.94%	7.31%	
2014	478,899,974	7,092,259	1.48%	471,807,715	3.31%	10.71%	247,968,727	10,705,536	4.32%	237,263,191	1.40%	9.84%	
2015	496,918,275	5,001,842	1.01%	491,916,433	2.72%	15.43%	273,349,080	5,040,204	1.84%	268,308,876	8.20%	24.22%	
2016	516,026,022	6,482,888	1.26%	509,543,134	2.54%	19.57%	276,846,621	1,677,301	0.61%	275,169,320	0.67%	27.39%	
2017	543,669,507	7,380,612	1.36%	536,288,895	3.93%	25.85%	286,262,957	2,987,594	1.04%	283,275,363	2.32%	31.15%	
2018	558,040,692	8,166,752	1.46%	549,873,940	1.14%	29.03%	297,521,013	3,609,051	1.21%	293,911,962	2.67%	36.07%	
2019	584,263,220	5,134,494	0.88%	579,128,726	3.78%	35.90%	303,183,907	10,778,633	3.56%	292,405,274	-1.72%	35.37%	
2020	621,833,552	7,590,350	1.22%	614,243,202	5.13%	44.14%	301,565,407	1,052,875	0.35%	300,512,532	-0.88%	39.13%	
2021	645,730,971	6,132,361	0.95%	639,598,610	2.86%	50.09%	309,501,706	853,850	0.28%	308,647,856	2.35%	42.89%	
Rate Ann%chg	4.24%			Resid & Recreat w/o growth			3.66%			C & I w/o growth			2.02%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	52,203,775	32,150,580	84,354,355	2,078,009	2.46%	82,276,346	-	-
2012	53,801,819	31,744,060	85,545,879	3,041,494	3.56%	82,504,385	-2.19%	-2.19%
2013	57,142,190	36,750,097	93,892,287	5,195,257	5.53%	88,697,030	3.68%	5.15%
2014	61,124,533	43,911,886	105,036,419	6,089,555	5.80%	98,946,864	5.38%	17.30%
2015	62,884,488	47,806,139	110,690,627	6,185,151	5.59%	104,505,476	-0.51%	23.89%
2016	70,352,875	57,348,661	127,701,536	3,526,181	2.76%	124,175,355	12.18%	47.21%
2017	72,183,109	60,046,546	132,229,655	3,806,214	2.88%	128,423,441	0.57%	52.24%
2018	75,207,064	63,455,918	138,662,982	5,565,129	4.01%	133,097,853	0.66%	57.78%
2019	74,893,043	64,610,971	139,504,014	4,180,335	3.00%	135,323,679	-2.41%	60.42%
2020	71,311,985	67,801,089	139,113,074	1,929,972	1.39%	137,183,102	-1.66%	62.63%
2021	70,125,766	67,566,895	137,692,661	1,541,884	1.12%	136,150,777	-2.13%	61.40%
Rate Ann%chg	3.00%	7.71%	5.02%	Ag Imprv+Site w/o growth			1.36%	

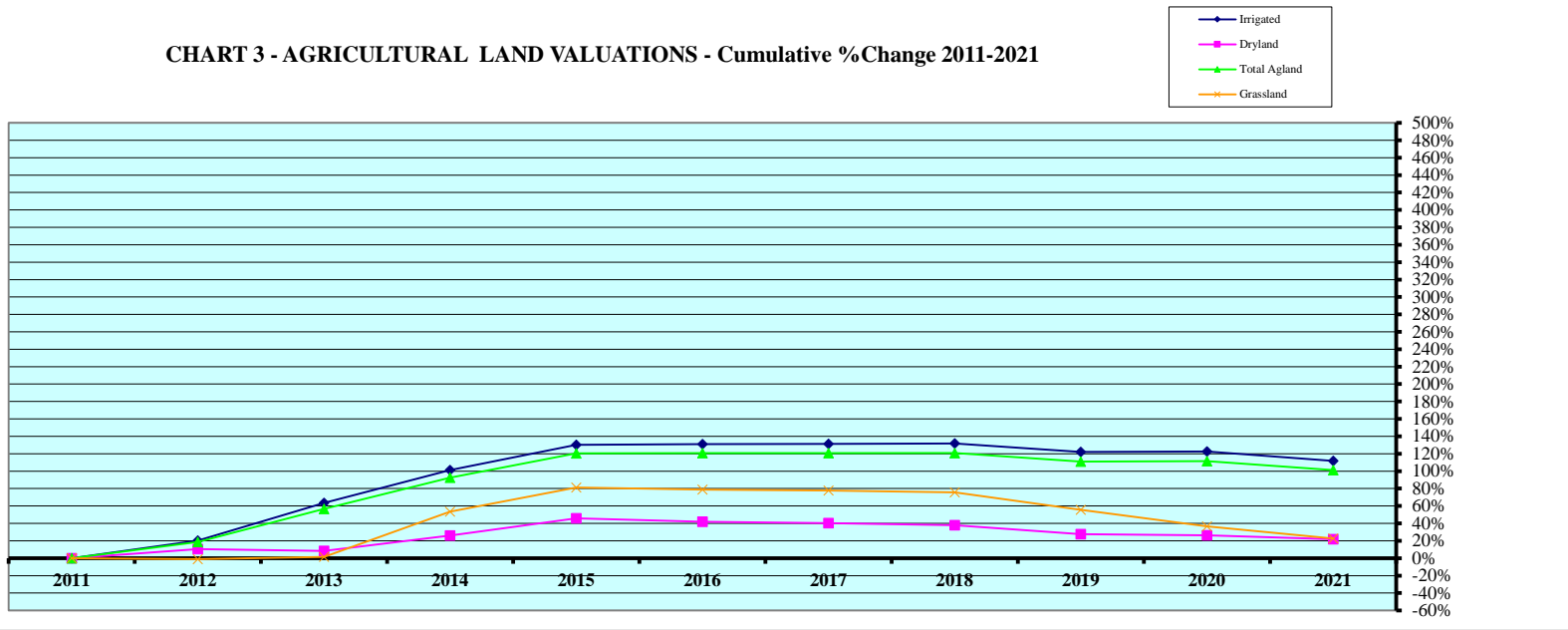
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 93
County YORK

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	874,718,583	-	-	-	103,283,142	-	-	-	18,983,277	-	-	-
2012	1,051,120,588	176,402,005	20.17%	20.17%	114,215,717	10,932,575	10.59%	10.59%	18,788,508	-194,769	-1.03%	-1.03%
2013	1,431,060,693	379,940,105	36.15%	63.60%	112,003,340	-2,212,377	-1.94%	8.44%	19,264,987	476,479	2.54%	1.48%
2014	1,759,791,383	328,730,690	22.97%	101.18%	130,207,157	18,203,817	16.25%	26.07%	29,134,041	9,869,054	51.23%	53.47%
2015	2,013,630,082	253,838,699	14.42%	130.20%	150,613,533	20,406,376	15.67%	45.83%	34,402,271	5,268,230	18.08%	81.22%
2016	2,020,661,236	7,031,154	0.35%	131.01%	146,665,473	-3,948,060	-2.62%	42.00%	33,948,276	-453,995	-1.32%	78.83%
2017	2,022,571,501	1,910,265	0.09%	131.23%	144,990,757	-1,674,716	-1.14%	40.38%	33,755,560	-192,716	-0.57%	77.82%
2018	2,027,445,143	4,873,642	0.24%	131.78%	142,466,836	-2,523,921	-1.74%	37.94%	33,317,873	-437,687	-1.30%	75.51%
2019	1,942,944,733	-84,500,410	-4.17%	122.12%	131,758,865	-10,707,971	-7.52%	27.57%	29,526,465	-3,791,408	-11.38%	55.54%
2020	1,947,569,959	4,625,226	0.24%	122.65%	130,484,617	-1,274,248	-0.97%	26.34%	25,920,615	-3,605,850	-12.21%	36.54%
2021	1,851,530,899	-96,039,060	-4.93%	111.67%	125,808,281	-4,676,336	-3.58%	21.81%	23,299,124	-2,621,491	-10.11%	22.73%

Rate Ann.%chg: Irrigated **7.79%** Dryland **1.99%** Grassland **2.07%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	1,244,827	-	-	-	220,692	-	-	-	998,450,521	-	-	-
2012	1,647,962	403,135	32.38%	32.38%	286,444	65,752	29.79%	29.79%	1,186,059,219	187,608,698	18.79%	18.79%
2013	1,625,934	-22,028	-1.34%	30.62%	265,838	-20,606	-7.19%	20.46%	1,564,220,792	378,161,573	31.88%	56.66%
2014	1,655,878	29,944	1.84%	33.02%	206,979	-58,859	-22.14%	-6.21%	1,920,995,438	356,774,646	22.81%	92.40%
2015	1,650,325	-5,553	-0.34%	32.57%	199,405	-7,574	-3.66%	-9.65%	2,200,495,616	279,500,178	14.55%	120.39%
2016	1,715,947	65,622	3.98%	37.85%	197,250	-2,155	-1.08%	-10.62%	2,203,188,182	2,692,566	0.12%	120.66%
2017	1,743,589	27,642	1.61%	40.07%	208,521	11,271	5.71%	-5.51%	2,203,269,928	81,746	0.00%	120.67%
2018	1,666,141	-77,448	-4.44%	33.85%	209,141	620	0.30%	-5.23%	2,205,105,134	1,835,206	0.08%	120.85%
2019	1,677,697	11,556	0.69%	34.77%	212,856	3,715	1.78%	-3.55%	2,106,120,616	-98,984,518	-4.49%	110.94%
2020	1,617,325	-60,372	-3.60%	29.92%	5,513,848	5,300,992	2490.41%	2398.44%	2,111,106,364	4,985,748	0.24%	111.44%
2021	1,563,560	-53,765	-3.32%	25.60%	6,758,024	1,244,176	22.56%	2962.20%	2,008,959,888	-102,146,476	-4.84%	101.21%

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

Rate Ann.%chg: Total Agric Land **7.24%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	710,843,317	271,335	2,620			84,282,170	42,840	1,967			81,700,995	133,333	613		
2012	875,312,952	274,649	3,187	21.65%	21.65%	103,609,555	38,955	2,660	35.19%	35.19%	89,688,965	135,300	663	8.18%	9.46%
2013	1,050,251,684	276,391	3,800	19.23%	45.04%	115,084,658	37,512	3,068	15.35%	55.94%	89,574,800	130,628	686	3.44%	13.24%
2014	1,432,592,539	280,008	5,116	34.64%	95.29%	111,540,966	34,704	3,214	4.76%	63.37%	97,239,960	127,646	762	11.09%	25.80%
2015	1,762,304,794	284,492	6,195	21.08%	136.45%	129,024,952	30,894	4,176	29.94%	112.28%	128,539,130	127,483	1,008	32.36%	66.50%
2016	2,015,397,388	286,460	7,036	13.58%	168.55%	150,038,738	29,430	5,098	22.07%	159.14%	149,636,865	127,257	1,176	16.62%	94.17%
2017	2,020,624,041	287,235	7,035	-0.01%	168.52%	146,431,365	28,714	5,100	0.03%	159.21%	164,929,515	127,713	1,291	9.83%	113.25%
2018	2,022,501,453	287,514	7,034	0.00%	168.51%	145,018,718	28,432	5,100	0.02%	159.25%	174,353,050	127,360	1,369	6.01%	126.06%
2019	2,027,228,463	288,211	7,034	-0.01%	168.49%	142,656,105	27,966	5,101	0.01%	159.28%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,943,389,598	289,079	6,723	-4.42%	156.61%	131,544,333	27,408	4,800	-5.91%	143.96%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,947,721,759	289,062	6,738	0.23%	157.20%	130,482,979	27,189	4,799	-0.01%	143.94%	25,918,354	17,109	1,515	17.51%	147.23%

Rate Annual %chg Average Value/Acre: 9.91%

9.33%

9.47%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	1,109,291	3,262	340			60,751	151	402			809,447,314	340,317	2,379		
2012	1,211,806	2,677	453	33.08%	33.08%	220,794	368	600	49.36%	49.36%	999,264,435	339,684	2,942	23.68%	23.68%
2013	1,617,842	2,696	600	32.61%	76.47%	292,308	366	798	33.04%	98.70%	1,186,137,786	339,723	3,491	18.69%	46.79%
2014	1,622,028	2,697	602	0.22%	76.87%	269,886	337	800	0.19%	99.08%	1,186,137,786	339,692	4,608	31.97%	93.72%
2015	1,625,757	2,713	599	-0.37%	76.22%	769,206	831	925	15.69%	130.31%	1,922,356,775	339,513	5,662	22.88%	138.05%
2016	1,651,093	2,754	600	0.04%	76.28%	1,126,036	962	1,170	26.47%	191.27%	2,201,424,095	339,510	6,484	14.52%	172.61%
2017	1,715,941	2,862	600	0.00%	76.29%	197,250	395	500	-57.27%	24.47%	2,202,889,980	339,521	6,488	0.06%	172.79%
2018	1,729,471	2,885	600	0.00%	76.29%	195,245	390	500	0.00%	24.47%	2,203,241,551	339,467	6,490	0.03%	172.87%
2019	1,730,617	2,886	600	0.00%	76.29%	208,721	391	533	6.68%	32.78%	2,205,282,648	339,495	6,496	0.08%	173.10%
2020	1,679,647	2,802	600	0.00%	76.29%	212,856	400	533	-0.13%	32.61%	2,106,322,991	339,271	6,208	-4.42%	161.02%
2021	1,617,427	2,698	600	0.00%	76.28%	5,490,288	3,241	1,694	217.98%	321.67%	2,111,230,807	339,299	6,222	0.22%	161.61%

93
YORK

Rate Annual %chg Average Value/Acre: 10.09%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
14,125	YORK	140,912,229	28,885,174	63,439,022	643,711,341	226,473,527	83,028,179	2,019,630	2,008,959,888	71,554,482	73,166,272	0	3,342,149,744
cnty sectorvalue % of total value:		4.22%	0.86%	1.90%	19.26%	6.78%	2.48%	0.06%	60.11%	2.14%	2.19%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
234	BENEDICT	972,624	232,190	183,342	6,431,765	2,163,642	0	0	0	0	0	0	9,983,563
1.66%	%sector of county sector	0.69%	0.80%	0.29%	1.00%	0.96%							0.30%
	%sector of municipality	9.74%	2.33%	1.84%	64.42%	21.67%							100.00%
273	BRADSHAW	766,447	625,696	1,721,944	9,892,756	5,471,487	0	0	0	0	0	0	18,478,330
1.93%	%sector of county sector	0.54%	2.17%	2.71%	1.54%	2.42%							0.55%
	%sector of municipality	4.15%	3.39%	9.32%	53.54%	29.61%							100.00%
223	GRESHAM	138,030	222,777	5,792	4,656,385	2,259,608	0	0	0	0	0	0	7,282,592
1.58%	%sector of county sector	0.10%	0.77%	0.01%	0.72%	1.00%							0.22%
	%sector of municipality	1.90%	3.06%	0.08%	63.94%	31.03%							100.00%
991	HENDERSON	1,470,792	294,804	34,968	52,884,956	9,387,102	0	0	0	0	0	0	64,072,622
7.02%	%sector of county sector	1.04%	1.02%	0.06%	8.22%	4.14%							1.92%
	%sector of municipality	2.30%	0.46%	0.05%	82.54%	14.65%							100.00%
30	LUSHTON	19,767	11,932	550	1,003,140	2,141,024	0	0	401,472	0	82,945	0	3,660,830
0.21%	%sector of county sector	0.01%	0.04%	0.00%	0.16%	0.95%			0.02%		0.11%		0.11%
	%sector of municipality	0.54%	0.33%	0.02%	27.40%	58.48%			10.97%		2.27%		100.00%
409	MCCOOL JUNCTION	385,373	218,045	6,877	18,849,799	4,921,013	0	0	0	0	0	0	24,381,107
2.90%	%sector of county sector	0.27%	0.75%	0.01%	2.93%	2.17%							0.73%
	%sector of municipality	1.58%	0.89%	0.03%	77.31%	20.18%							100.00%
62	THAYER	139,643	16,006	738	1,354,762	450,861	0	0	351,658	0	5,200	0	2,318,868
0.44%	%sector of county sector	0.10%	0.06%	0.00%	0.21%	0.20%			0.16%		0.00%		1.02%
	%sector of municipality	6.02%	0.69%	0.03%	58.42%	19.44%			15.17%		0.22%		100.00%
236	WACO	210,876	478,517	1,154,173	12,026,315	1,927,555	958,162	0	0	0	0	0	16,755,598
1.67%	%sector of county sector	0.15%	1.66%	1.82%	1.87%	0.85%	1.15%						20.18%
	%sector of municipality	1.26%	2.86%	6.89%	71.77%	11.50%	5.72%						100.00%
7768	YORK	31,432,642	8,006,317	6,301,179	363,942,867	181,510,303	12,483,369	0	41,270	0	0	0	603,717,947
54.99%	%sector of county sector	22.31%	27.72%	9.93%	56.54%	80.15%	15.04%		0.00%				30.05%
	%sector of municipality	5.21%	1.33%	1.04%	60.28%	30.07%	2.07%		0.01%				100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
10,226	Total Municipalities	35,536,194	10,106,284	9,409,563	471,042,745	210,232,595	13,441,531	0	794,400	0	88,145	0	750,651,457
72.40%	%all municip.sectors of cnty	25.22%	34.99%	14.83%	73.18%	92.83%	16.19%		0.04%		0.12%		22.46%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

Total Real Property Sum Lines 17, 25, & 30	Records : 10,164	Value : 3,235,091,549	Growth 11,919,194	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	431	5,967,960	35	605,810	21	478,452	487	7,052,222	
02. Res Improve Land	3,955	55,996,460	271	12,522,872	486	21,457,167	4,712	89,976,499	
03. Res Improvements	4,001	440,339,822	343	59,372,231	506	83,816,409	4,850	583,528,462	
04. Res Total	4,432	502,304,242	378	72,500,913	527	105,752,028	5,337	680,557,183	4,949,723
% of Res Total	83.04	73.81	7.08	10.65	9.87	15.54	52.51	21.04	41.53
05. Com UnImp Land	153	6,899,728	18	1,156,261	5	128,598	176	8,184,587	
06. Com Improve Land	686	33,114,421	38	2,837,794	28	1,709,111	752	37,661,326	
07. Com Improvements	705	177,571,195	43	7,053,771	36	6,484,792	784	191,109,758	
08. Com Total	858	217,585,344	61	11,047,826	41	8,322,501	960	236,955,671	1,756,685
% of Com Total	89.38	91.83	6.35	4.66	4.27	3.51	9.45	7.32	14.74
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	10	1,136,524	4	2,007,347	3	1,402,875	17	4,546,746	
11. Ind Improvements	10	12,420,158	4	40,477,315	3	26,025,564	17	78,923,037	
12. Ind Total	10	13,556,682	4	42,484,662	3	27,428,439	17	83,469,783	326,453
% of Ind Total	58.82	16.24	23.53	50.90	17.65	32.86	0.17	2.58	2.74
13. Rec UnImp Land	0	0	1	4,650	8	190,221	9	194,871	
14. Rec Improve Land	0	0	2	9,103	5	177,507	7	186,610	
15. Rec Improvements	0	0	2	13,662	21	1,628,085	23	1,641,747	
16. Rec Total	0	0	3	27,415	29	1,995,813	32	2,023,228	0
% of Rec Total	0.00	0.00	9.38	1.36	90.63	98.64	0.31	0.06	0.00
Res & Rec Total	4,432	502,304,242	381	72,528,328	556	107,747,841	5,369	682,580,411	4,949,723
% of Res & Rec Total	82.55	73.59	7.10	10.63	10.36	15.79	52.82	21.10	41.53
Com & Ind Total	868	231,142,026	65	53,532,488	44	35,750,940	977	320,425,454	2,083,138
% of Com & Ind Total	88.84	72.14	6.65	16.71	4.50	11.16	9.61	9.90	17.48
17. Taxable Total	5,300	733,446,268	446	126,060,816	600	143,498,781	6,346	1,003,005,865	7,032,861
% of Taxable Total	83.52	73.12	7.03	12.57	9.45	14.31	62.44	31.00	59.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	11	1,003,683	2,321,858	0	0	0
19. Commercial	10	949,009	10,289,819	0	0	0
20. Industrial	0	0	0	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	11	1,003,683	2,321,858
19. Commercial	0	0	0	10	949,009	10,289,819
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				21	1,952,692	12,611,677

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	391	56	82	529

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	1,186,396	426	215,042,747	2,340	1,323,761,438	2,773	1,539,990,581
28. Ag-Improved Land	2	1,061,057	136	77,789,351	806	493,458,060	944	572,308,468
29. Ag Improvements	3	88,473	152	17,764,788	890	101,933,374	1,045	119,786,635

30. Ag Total					3,818	2,232,085,684
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	76	75.88	1,859,060	
33. HomeSite Improvements	0	0.00	0	77	0.00	9,774,560	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	24	38.32	277,915	
36. FarmSite Improv Land	2	0.95	5,200	123	320.24	2,434,657	
37. FarmSite Improvements	3	0.00	88,473	147	0.00	7,990,228	
38. FarmSite Total							
39. Road & Ditches	0	11.47	0	0	978.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	3	2.68	65,660	3	2.68	65,660	
32. HomeSite Improv Land	434	435.11	10,660,195	510	510.99	12,519,255	
33. HomeSite Improvements	447	0.00	51,392,657	524	0.00	61,167,217	1,554,483
34. HomeSite Total				527	513.67	73,752,132	
35. FarmSite UnImp Land	123	167.68	1,050,982	147	206.00	1,328,897	
36. FarmSite Improv Land	748	1,960.31	13,819,470	873	2,281.50	16,259,327	
37. FarmSite Improvements	824	0.00	50,540,717	974	0.00	58,619,418	3,331,850
38. FarmSite Total				1,121	2,487.50	76,207,642	
39. Road & Ditches	0	6,899.88	0	0	7,889.65	0	
40. Other- Non Ag Use	0	988.29	791,948	0	988.29	791,948	
41. Total Section VI				1,648	11,879.11	150,751,722	4,886,333

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	12	1,386.56	2,022,998	12	1,386.56	2,022,998

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	143.42	669,915
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	143.42	669,915
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	158,806.36	54.76%	1,079,843,625	56.10%	6,799.75
46. 1A	42,316.28	14.59%	287,746,602	14.95%	6,799.90
47. 2A1	19,185.32	6.61%	124,683,186	6.48%	6,498.88
48. 2A	38,587.66	13.30%	250,819,154	13.03%	6,499.98
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5,503.25	1.90%	33,002,954	1.71%	5,996.99
51. 4A1	15,177.49	5.23%	88,029,442	4.57%	5,800.00
52. 4A	10,451.59	3.60%	60,617,521	3.15%	5,799.84
53. Total	290,027.95	100.00%	1,924,742,484	100.00%	6,636.40
Dry					
54. 1D1	8,541.31	32.21%	40,998,288	32.95%	4,800.00
55. 1D	6,734.67	25.40%	33,630,554	27.03%	4,993.65
56. 2D1	869.96	3.28%	3,914,820	3.15%	4,500.00
57. 2D	2,446.61	9.23%	11,009,745	8.85%	4,500.00
58. 3D1	4,128.98	15.57%	18,154,284	14.59%	4,396.80
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,205.88	8.32%	9,705,872	7.80%	4,400.00
61. 4D	1,590.13	6.00%	6,996,572	5.62%	4,400.00
62. Total	26,517.54	100.00%	124,410,135	100.00%	4,691.62
Grass					
63. 1G1	8,114.65	54.40%	13,103,876	54.65%	1,614.84
64. 1G	1,384.71	9.28%	2,246,461	9.37%	1,622.33
65. 2G1	5,166.48	34.63%	8,297,993	34.60%	1,606.12
66. 2G	1.26	0.01%	2,016	0.01%	1,600.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	250.23	1.68%	329,242	1.37%	1,315.76
71. Total	14,917.33	100.00%	23,979,588	100.00%	1,607.50
Irrigated Total					
	290,027.95	85.68%	1,924,742,484	92.48%	6,636.40
Dry Total					
	26,517.54	7.83%	124,410,135	5.98%	4,691.62
Grass Total					
	14,917.33	4.41%	23,979,588	1.15%	1,607.50
72. Waste	2,178.24	0.64%	1,307,996	0.06%	600.48
73. Other	4,857.56	1.44%	6,893,759	0.33%	1,419.18
74. Exempt	940.65	0.28%	0	0.00%	0.00
75. Market Area Total	338,498.62	100.00%	2,081,333,962	100.00%	6,148.72

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	285.04	1,878,238	40,041.98	267,222,146	249,700.93	1,655,642,100	290,027.95	1,924,742,484
77. Dry Land	72.24	345,010	3,720.65	17,528,703	22,724.65	106,536,422	26,517.54	124,410,135
78. Grass	11.42	17,679	1,730.71	2,783,612	13,175.20	21,178,297	14,917.33	23,979,588
79. Waste	0.21	126	258.79	155,274	1,919.24	1,152,596	2,178.24	1,307,996
80. Other	1.20	1,200	528.75	570,731	4,327.61	6,321,828	4,857.56	6,893,759
81. Exempt	0.81	0	534.89	0	404.95	0	940.65	0
82. Total	370.11	2,242,253	46,280.88	288,260,466	291,847.63	1,790,831,243	338,498.62	2,081,333,962

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	290,027.95	85.68%	1,924,742,484	92.48%	6,636.40
Dry Land	26,517.54	7.83%	124,410,135	5.98%	4,691.62
Grass	14,917.33	4.41%	23,979,588	1.15%	1,607.50
Waste	2,178.24	0.64%	1,307,996	0.06%	600.48
Other	4,857.56	1.44%	6,893,759	0.33%	1,419.18
Exempt	940.65	0.28%	0	0.00%	0.00
Total	338,498.62	100.00%	2,081,333,962	100.00%	6,148.72

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Benedict City	25	55,849	104	377,474	104	6,500,295	129	6,933,618	5,625
83.2 Bradshaw City	30	121,440	138	484,164	144	9,828,947	174	10,434,551	3,696
83.3 Gresham City	29	88,993	114	285,756	114	4,507,592	143	4,882,341	0
83.4 Henderson City	27	345,967	424	4,204,758	424	53,900,768	451	58,451,493	332,408
83.5 Lushton City	21	12,873	23	9,855	27	998,104	48	1,020,832	0
83.6 Mccool Jct	27	163,978	182	1,383,543	182	19,868,049	209	21,415,570	204,458
83.7 Rural Benedict	3	89,295	86	3,470,584	88	13,853,130	91	17,413,009	504,366
83.8 Rural Bradshaw	5	99,419	107	4,327,740	109	16,615,036	114	21,042,195	28,798
83.9 Rural Gresham	2	80,850	40	1,830,465	41	6,076,173	43	7,987,488	260,885
83.10 Rural Henderson	3	125,418	52	2,067,831	53	9,692,072	56	11,885,321	263,667
83.11 Rural Mccool Jct	15	288,550	111	4,904,745	115	17,762,543	130	22,955,838	278,484
83.12 Rural Waco	5	131,353	104	4,717,880	108	18,008,015	113	22,857,248	350,429
83.13 Rural York	1	25,100	60	2,776,434	66	11,185,543	67	13,987,077	40,077
83.14 Sacks Lake	0	0	0	0	19	1,901,185	19	1,901,185	0
83.15 Spring Lake Etc	14	103,189	30	1,029,812	30	8,202,066	44	9,335,067	488,968
83.16 Thayer City	29	23,671	33	87,928	34	1,418,984	63	1,530,583	189,987
83.17 Waco City	20	128,918	135	987,470	136	12,022,664	156	13,139,052	7,140
83.18 York City	224	5,052,078	2,803	48,244,472	2,837	331,821,408	3,061	385,117,958	1,859,888
83.19 York Suburban	16	310,152	173	8,972,198	242	41,007,635	258	50,289,985	130,847
84 Residential Total	496	7,247,093	4,719	90,163,109	4,873	585,170,209	5,369	682,580,411	4,949,723

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Benedict City	4	8,610	24	72,123	25	2,025,926	29	2,106,659	0
85.2	Bradshaw City	6	32,555	33	159,818	36	5,532,701	42	5,725,074	145,102
85.3	Gresham City	12	10,326	29	112,111	29	2,872,008	41	2,994,445	0
85.4	Henderson City	15	203,131	69	1,464,613	69	7,401,303	84	9,069,047	0
85.5	Lushton City	3	504	4	8,690	4	2,174,467	7	2,183,661	0
85.6	Mccool Jct	15	166,572	38	827,360	40	4,267,540	55	5,261,472	394,043
85.7	Rural Benedict	2	8,977	2	173,940	3	168,250	5	351,167	0
85.8	Rural Bradshaw	7	216,130	15	946,081	15	3,696,749	22	4,858,960	326,453
85.9	Rural Henderson	2	8,435	13	347,841	13	801,770	15	1,158,046	0
85.10	Rural Mccool Jct	2	4,280	5	177,376	6	2,769,645	8	2,951,301	0
85.11	Rural Waco	1	29,129	7	1,744,443	9	25,940,472	10	27,714,044	824,000
85.12	Rural York	0	0	3	188,800	8	332,886	8	521,686	0
85.13	Thayer City	9	3,371	6	26,517	6	421,159	15	451,047	0
85.14	Waco City	4	104,531	15	122,113	16	2,836,614	20	3,063,258	0
85.15	York City	85	6,353,668	483	31,725,491	496	164,031,010	581	202,110,169	172,152
85.16	York Suburban	9	1,034,368	23	4,110,755	26	44,760,295	35	49,905,418	221,388
86	Commercial Total	176	8,184,587	769	42,208,072	801	270,032,795	977	320,425,454	2,083,138

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,049.22	54.20%	13,051,532	54.55%	1,621.47
88. 1G	1,384.71	9.32%	2,246,461	9.39%	1,622.33
89. 2G1	5,166.48	34.79%	8,297,993	34.68%	1,606.12
90. 2G	1.26	0.01%	2,016	0.01%	1,600.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	250.23	1.68%	329,242	1.38%	1,315.76
95. Total	14,851.90	100.00%	23,927,244	100.00%	1,611.06
CRP					
96. 1C1	65.43	100.00%	52,344	100.00%	800.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	65.43	100.00%	52,344	100.00%	800.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	14,851.90	99.56%	23,927,244	99.78%	1,611.06
CRP Total	65.43	0.44%	52,344	0.22%	800.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	14,917.33	100.00%	23,979,588	100.00%	1,607.50

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

93 York

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	643,711,341	680,557,183	36,845,842	5.72%	4,949,723	4.96%
02. Recreational	2,019,630	2,023,228	3,598	0.18%	0	0.18%
03. Ag-Homesite Land, Ag-Res Dwelling	71,554,482	73,752,132	2,197,650	3.07%	1,554,483	0.90%
04. Total Residential (sum lines 1-3)	717,285,453	756,332,543	39,047,090	5.44%	6,504,206	4.54%
05. Commercial	226,473,527	236,955,671	10,482,144	4.63%	1,756,685	3.85%
06. Industrial	83,028,179	83,469,783	441,604	0.53%	326,453	0.14%
07. Total Commercial (sum lines 5-6)	309,501,706	320,425,454	10,923,748	3.53%	2,083,138	2.86%
08. Ag-Farmsite Land, Outbuildings	73,159,692	76,207,642	3,047,950	4.17%	3,331,850	-0.39%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	6,580	791,948	785,368	11,935.68%		
11. Total Non-Agland (sum lines 8-10)	73,166,272	76,999,590	3,833,318	5.24%	3,331,850	0.69%
12. Irrigated	1,851,530,899	1,924,742,484	73,211,585	3.95%		
13. Dryland	125,808,281	124,410,135	-1,398,146	-1.11%		
14. Grassland	23,299,124	23,979,588	680,464	2.92%		
15. Wasteland	1,563,560	1,307,996	-255,564	-16.35%		
16. Other Agland	6,758,024	6,893,759	135,735	2.01%		
17. Total Agricultural Land	2,008,959,888	2,081,333,962	72,374,074	3.60%		
18. Total Value of all Real Property (Locally Assessed)	3,108,913,319	3,235,091,549	126,178,230	4.06%	11,919,194	3.68%

2022 Assessment Survey for York County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$268,009.00
7.	Adopted budget, or granted budget if different from above:
	All benefits are included in the assessor's budget
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,000.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	The \$4,000 is part of the general budget; additionally, the county will continue to appropriate \$25,000 per year into a fund to do the next commercial reappraisal.
10.	Part of the assessor's budget that is dedicated to the computer system:
	n/a
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000.00
12.	Amount of last year's assessor's budget not used:
	\$0.00

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard.
2.	CAMA software:
	Vanguard.
3.	Personal Property software:
	Vanguard.
4.	Are cadastral maps currently being used?
	Yes.
5.	If so, who maintains the Cadastral Maps?
	Office Staff.
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes. https://york.gworks.com
8.	Who maintains the GIS software and maps?
	Office Staff and gWorks.
9.	What type of aerial imagery is used in the cyclical review of properties?
	FSA
10.	When was the aerial imagery last updated?
	2018

C. Zoning Information

1.	Does the county have zoning?
	Yes.
2.	If so, is the zoning countywide?
	Yes.

3.	What municipalities in the county are zoned?
	All.
4.	When was zoning implemented?
	1970's

D. Contracted Services

1.	Appraisal Services:
	Daryl Stanard
2.	GIS Services:
	gWorks
3.	Other services:
	None.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Not typically; with the exception of the appraisal of the specialized industrial parcels, the assessor and the staff do all of the listing and appraisal work. Occasionally, the county will hire an outside appraisal company to revalue the commercial and industrial parcels.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	The county seeks a person who is competent with the type of property to be appraised and someone who is familiar with the practices and processes unique to mass appraisal. The licenses and certifications are secondary.
4.	Have the existing contracts been approved by the PTA?
	There are none at this time.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No; they provide estimates of value but the Assessor will review and approve all values that the appraiser develops before they are implemented.

2022 Residential Assessment Survey for York County

1.	Valuation data collection done by:																		
	County assessor.																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Benedict, Bradshaw, & Gresham: -none of these towns have a business district. The Commercial buildings are all used for something other than what they were constructed. Bradshaw has a small satellite bank building as does Gresham. Gresham has a convenience store operated by the coop. They all have a bar-café open part time. These towns are all part of a consolidated school district and have no school in the town. They each have a co-op operation in their town and handle a lot of grain. The value for these towns is primarily the co-op There has been no new construction in Gresham is the past 5 years, Bradshaw has a little and Benedict has not had any for several years. The towns have mostly graveled roads with some blacktop. There are still some private wells in Gresham. Gresham is deteriorating</td> </tr> <tr> <td style="text-align: center;">4</td> <td>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.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Waco: -does not have a public school system any more, but it does have a Lutheran School which is the core of the community.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Villages; (Incl; Arborville, Lushton, Poston, & Thayer): These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Rural Subdivisions Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes. Quail Cove & Cedars</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco, Rural Thayer): -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.</td> </tr> </tbody> </table>		<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	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. 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7	Villages; (Incl; Arborville, Lushton, Poston, & Thayer): These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.																		
8	Rural Subdivisions Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes. Quail Cove & Cedars																		
9	Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco, Rural Thayer): -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.																		

AG OB	Agricultural Outbuildings
AG DW	Agricultural Dwellings

3. List and describe the approach(es) used to estimate the market value of residential properties.

Cost and Market approach are used to estimate the market value of residential property.

4. For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?

The county develops their tables using the local market information.

5. Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.

Yes; as well as for other subclasses of some valuation groups. In some cases, depreciation tables are developed for individual assessor locations or subdivisions.

6. Describe the methodology used to determine the residential lot values?

Sales Comparison is used to analyze the few available sales and watch for changes.

7. How are rural residential site values developed?

Using same as other residential.

8. Are there form 191 applications on file?

1 - Shadow Brooke

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

Currently subdivisions are filling out at such a rapid rate, there is not a need for a developer discount.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2020	2018	2017-2018	2017-2018
2	2020-21	2018	2017	2017
4	2021	2018	2017	2017
5	2021	2018	2016	2016
6	2020	2018	2015	2015
7	2017-2021	2018	2017	2018
8	2020	2018	2013	2017
9	2020	2019	2019	2019
AG OB	2013-2017	2019	2019	2019
AG DW	2013-2017	2019	2019	2019

---Land values are continuously reviewed but not often changed. The exception is subdivisions under development where there are sales of land. The land values are all affirmed or updated at the time of the inspection and review process for each valuation group or other subclass. The city of York, Valuation Group #7 and the Rural are typically inspected, reviewed, and updated over multiple years.

2022 Commercial Assessment Survey for York County

1.	Valuation data collection done by:	
	County assessor and contractor.	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	1	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.
	2	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.
	3	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.
	4	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 and is well known and very active destination for travelers.
	5	Rural Commercial and Industrial: This group includes a variety of locations outside the city limits and scattered throughout the county.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost and sales comparison are the approaches used to estimate the market value of commercial properties.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	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 county 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 county assessor indicated that this is the usual process in the case of other unique property.	
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?	
	The county develops its own depreciation tables using local market analysis.	

5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																		
	Not exactly; the depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.																																		
6.	Describe the methodology used to determine the commercial lot values.																																		
	Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels. Commercial and residential land tends to be more interchangeable in the smaller communities, and the values and trends tend to be similar.																																		
7.	<table border="1" data-bbox="201 478 1500 850"> <thead> <tr> <th data-bbox="201 478 363 562"><u>Valuation Group</u></th> <th data-bbox="363 478 651 562"><u>Date of Depreciation</u></th> <th data-bbox="651 478 906 562"><u>Date of Costing</u></th> <th data-bbox="906 478 1208 562"><u>Date of Lot Value Study</u></th> <th data-bbox="1208 478 1500 562"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="201 562 363 621">1</td> <td data-bbox="363 562 651 621">2018</td> <td data-bbox="651 562 906 621">2018</td> <td data-bbox="906 562 1208 621">2018</td> <td data-bbox="1208 562 1500 621">2018</td> </tr> <tr> <td data-bbox="201 621 363 680">2</td> <td data-bbox="363 621 651 680">2018</td> <td data-bbox="651 621 906 680">2018</td> <td data-bbox="906 621 1208 680">2018</td> <td data-bbox="1208 621 1500 680">2018</td> </tr> <tr> <td data-bbox="201 680 363 739">3</td> <td data-bbox="363 680 651 739">2018</td> <td data-bbox="651 680 906 739">2018</td> <td data-bbox="906 680 1208 739">2018</td> <td data-bbox="1208 680 1500 739">2018</td> </tr> <tr> <td data-bbox="201 739 363 798">4</td> <td data-bbox="363 739 651 798">2018</td> <td data-bbox="651 739 906 798">2018</td> <td data-bbox="906 739 1208 798">2018</td> <td data-bbox="1208 739 1500 798">2018</td> </tr> <tr> <td data-bbox="201 798 363 850">5</td> <td data-bbox="363 798 651 850">2018</td> <td data-bbox="651 798 906 850">2018</td> <td data-bbox="906 798 1208 850">2018</td> <td data-bbox="1208 798 1500 850">2018</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2018	2018	2018	2018	2	2018	2018	2018	2018	3	2018	2018	2018	2018	4	2018	2018	2018	2018	5	2018	2018	2018	2018
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5	2018	2018	2018	2018																															
	McLean Beef Inc.is new located at 3208 S. Lincoln Avenue.																																		

2022 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:							
	County assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>York currently recognizes one market area for the entire county.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	York currently recognizes one market area for the entire county.	2017	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
2	York currently recognizes one market area for the entire county.	2017						
	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year since the review is ongoing.</p>							
3.	Describe the process used to determine and monitor market areas.							
	The county uses market activity and sales trends to determine if there is a need for additional market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	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. There is a very limited amount of recreational land in York County and it is identified mostly by the lack of an agricultural use.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	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 \$24,500. The second acre is valued at \$7,500. The additional acres attached to a rural residential and a farm home site are all valued at \$7,000 up to four acres. These values are assigned countywide and there are no locational differences.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	They are all valued the same, as dry land crop with the soil classifications.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The sales activity is verified and analyzed to help determine agricultural land uses. Since there is no reporting process, no known sales, the county knows of no WRP acres in the county but the county is working on this.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							

	We now have the intensive use category on file and are implementing tree canopy which are both new for 2020. CRP & WRP are both valued the same.
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	5
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2022 Plan of Assessment for York County, Nebraska

STATUTORY REQUIREMENT

77-1311.02

The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practice required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31, of each year. The county assessor may amend the plan if necessary and the amendments thereto shall be mailed to the department of revenue on or before October 31 each year.

DESCRIPTION OF REAL PROPERTY

Per the 2021 County Abstract

Residential	5291
Commercial	969
Industrial	17
Recreational	30
Agricultural	3813
Home sites	528

Misc.

Tax increment parcels	24
Games and parks	12
Exempt parcels	523

Taxable value for 2021 at abstract time is \$3,104,536,808

Ag land and improvement are 70% of York County value.

COUNTY DESCRIPTION

The following information is taken from the reports and opinions of the Property Tax Administrator.

With a total area of 572 square miles, York County had 13,772 residents per the census bureau Quick facts for 2018 and 1% population increase of the 2010 U.S. Census. Reports indicated that 71% of the county residents were homeowners and 85% of residents occupied the same residence as in the prior year. The average home value is \$128,143 (2020 average residential value)

The majority of the commercial properties in York County are located in and around York, the county seat. According to the latest information available from the U.S. Census Bureau, there are 503 employer establishments with total employment of 6569 for a 4% increase in employment.

Ag land makes up the majority of the total valuation base in York County. Irrigated land makes up the majority of the land in the county. York county is included in the Upper Big Blue Natural Resource District. When compared against the top crops of the other counties in Nebraska, York County ranks second in corn for grain. York County has three corn production plants and an ethanol plant which contribute to the county economy. We now have two chicken production operations, one with 4 houses and one with 16 houses.

2021 RESIDENTIAL CORRELATIONS FOR YORK COUNTY

Residential properties are analyzed utilizing eight valuation groups that are based on the assessor location in the county.

- Group 1 City of York
- Group 2 Benedict, Bradshaw, and Gresham
- Group 3 Henderson
- Group 5 McCool Junction
- Group 6 Waco
- Group 7 Villages (Arborville, Lushton and Thayer)
- Group 8 Spring Lake
- Group 9 Rural Residential

The City of York is broken down further in 14 different neighborhoods each with its own set of guidelines for determining assessed values.

For 2021 there were 352 sales representing all eight valuation groups. There is increasing value in all groups especially Henderson and the higher dollar houses.

Level for value in the County for Residential is 99 percent for 2021.

2021 COMMERCIAL CORRELATION FOR YORK COUNTY

Commercial property in York County is broken down into five valuation groups, with the majority of activity in the City of York.

- Group 1 York City
- Group 2 Henderson
- Group 3 Villages (Benedict, Gresham, Lushton, McCool Jct, Thayer and Waco)
- Group 4 Interstate
- Group 5 Rural Commercial and Industrial

Level of value for the commercial property in York County for 2021 is 98 %

2020 AGRICULTURAL CORRELATION FOR YORK COUNTY

There are no market areas in York County. There does not seem to be any area where the land is selling for more or less than the other. Agricultural intensive use areas were added to the tax records and also tree canopy. . Ratio for 2021 for agricultural is 72%. With the permits from NRD for wells and the drive by yearly of the county farm ground, land use changes are current.

CURRENT RESOURCES FOR YORK COUNTY

Staff

Assessor

Deputy Assessor

Clerical two full time

Commercial appraiser for special classifications of property.

Budget

Budget for 2021 is \$252,660

Separate budget for Reappraisal(Sinking type fund) is \$169,457.

The budget is for commercial appraisal.

Tools for Assistance

GIS Map maintained by the office
Cadastral map maintained by the office
Vanguard cama system
FSA Aerial Maps
Aerial Photos taken in 2019 by GIS
Current directive, statutes and guidelines from property tax
Zoning regulations for the County and also for the City of York and the Villages
Upper Big blue natural resources district
Sales file for all real estate

ASSESSOR’S DUTIES AND RESPONSIBILITIES

Record Maintenance

Ownership of real estate property is updated using the real estate transfer from 521 and deeds from the Register of Deeds in the County Clerk’s office. From these sales it is determined if the sale should go into the sales file for use in determining value for the next assessment year. The transfer statements are scanned into the computer and are sent in at the same time as the sales on the 15 or close to. The cadastral map is updated by the real estate clerk as the sales occur and the sale is recorded in the CAMA system which is then updated in the GIS Map. The deputy records any splits or new development on the GIS Map.

Administrative Reports

Cemetery Report to County Board
Abstracts for real and personal
Change of Valuation notices—sent to property owners by June 1 annually.
Certification of value to political subdivision by August 15
Homestead exemption Loss
Certification of taxes levied

Personal Property

Personal property returns are filed in the office by person and mail, primarily, however we do receive some by e mail. We are not currently set up for processing on-line. All schedules are to be filed by May 1, of the year due.

Homestead Exemption Applications

Eligible applicants file between February 2 and June 30. We had 378 homestead applicants for 2020 and about the same amount for 2021.

Permissive Exemption

Organizations that meet certain criteria are eligible to file for exemption of tax. The application is reviewed by the County Assessor. The application is then submitted to the County Board of Equalization, with the assessor’s recommendation for the Boards final approval or disapproval.

Tax Increment Financing (TIF)

York County has 24 parcels using the TIF Process of taxation. They are located in Henderson, McCool Junction and York. The assessor manages the information of that TIF Project just as any other parcel of Real estate. Reports are furnished to the county Treasurer for their use in distribution of tax revenue.

Centrally Assessed Properties.

Review and maintain information given by the department of revenue property assessment division for railroads and public service entities. The values are set in Lincoln by the State and sent to the county to distribute with the levy.

Taxing District and Tax Rates

As budgets for different tax entities are submitted the levy is entered into the CAMA System. This levy is maintained in the system for use in determining taxes. The different levies are then consolidated into one levy for that district.

Tax List Corrections

Prepare tax list corrections for the Board of Equalization and Treasurer for items such as accelerated taxes of mobile home have been sold, for change in personal property value and error in calculated value for real estate.

Protest Process with County Board of Equalization.

June 1 starts the protest process of owners of property. Any property with a value change either up or down, has received a notice of that value. Owners of property have this month in which to protest the value set on their property. They can come into my office to discuss the issue and have it explained to them. They have the right to file a protest with the county Board and Prove to them that the value is not correct.

Tax Equalization and Review Commission (TERC)

Statewide equalization occurs after assessment actions have been taken in March. TERC May request a show cause hearing to determine if a county needs a change in the level of value for any given type of property. If an adjustment is ordered, the Department of revenue Property Assessment Division ensures the order has been implemented.

APPROACHES TO VALUE

Approaches to Value are used in accordance with IAAO Mass appraisal.

Market approach

Sales of like property are analyzed and used to establish values. In agricultural property, use and topography and size are used to establish comparison. Size and majority of use is another factor. York county only has one market area for ag land and various for residential.

Residential and commercial properties are separated by locations to set values. Sales help establish market depreciation for each Assessor Location.

Income Approach

This approach is applied to commercial properties whenever applicable. Income and expense data is collected and analyzed. Market data is also collected and implemented when applicable.

Cost Approach

Vanguard appraisals furnish the cost table with our CAMA System. A new cost table was implemented for 2019.

Ann Charlton

6-7-2021

2022 Data used to determine special value for York County, Nebraska

Yor County currently has two areas where special value applications have been filed. One area is along the Highway 81 corridor from the interstate to the City Proper. The other area is between the city limits west to the bi-pass on 4th st. This is an area that is almost inaccessible for farming but would make an ideal residential area as it is adjacent to the golf course. A commercial property has already been developed in this area for storage units.

Commercial sales in the first mile north of the interstate and on the east side of 81 have been recorded at \$.85 per square foot for 17 acres for the Super Walmart and 120,000 for lots approximately one acre in size for commercial development. In the second mile north of the interstate a tract 72.55 acres in size was sold for commercial development. This tract was sold and a subdivision created and in the city limits of York. The tract was sold for 900,000 or \$12,500 per acre the same as farm ground was selling at that time, 2014. There has been only one parcel of ag land that was sold since that time between the interstate and the city proper \$6500 per acre. This property is typical of dry land sales in the county at that time.

There have been no new property filings for special value. We still have 5 parcels in special value. All special value properties are being used for ag and are valued using the same procedure as all ag land in the county.

Ann Charlton
York County Assessor
February 28, 2022