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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

YORK COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled 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,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Kurt Bulgrin, York County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually 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 to be considered 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 teammates 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 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 the recognition by IAAO 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.

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.

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 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, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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.

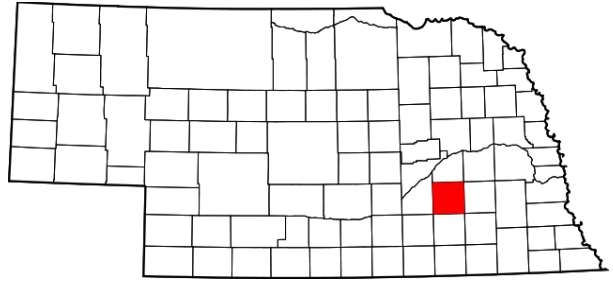
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

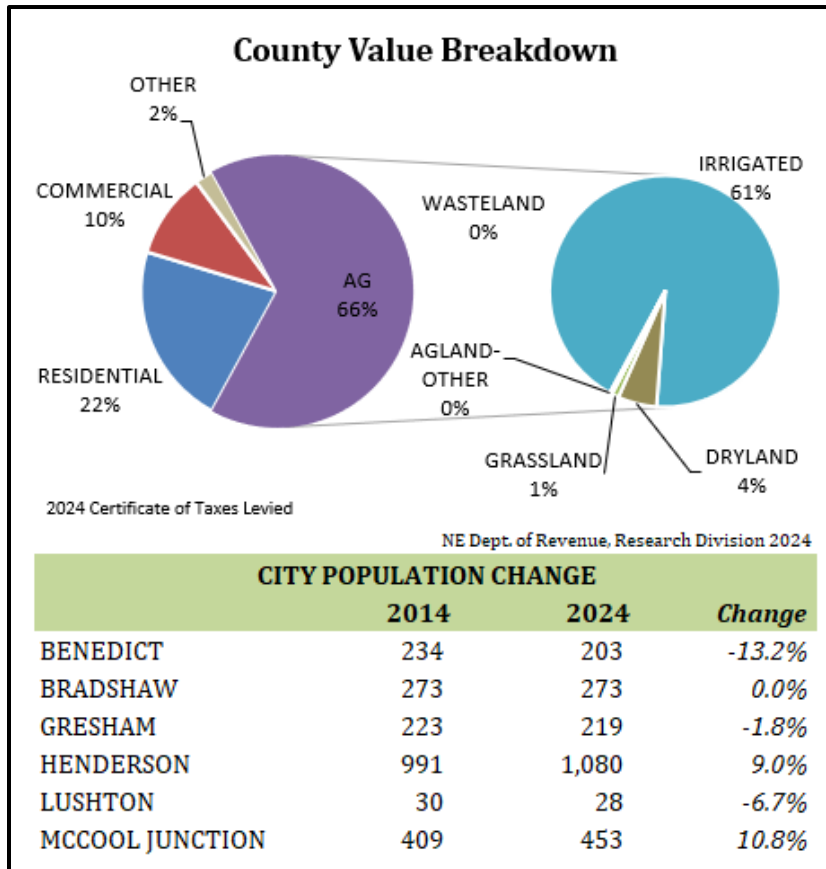
**Further information may be found in Exhibit 94*

County Overview

With a total area of 572 square miles, York County has 14,35 residents, per the Census Bureau Quick Facts for 2023, a 2% population increase over the 2020 U.S. Census. Reports indicate that 75% of county residents are homeowners and 82% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$146,202 (2024 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 532 employer establishments with total employment of 6,416, for a 1% decrease 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.

2025 Residential Correlation for York County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

There is a pattern of high sales usability for qualified residential sales in York County. Review of sales rosters show that determination of qualified and non-qualified sales was made without bias. All disqualified sales have been documented. The York County Assessor has traditionally always used higher than average percentages compared to statewide numbers, which can lead to high qualitative statistics.

There are seven valuation groups for residential property in York County. The county seat and largest community, York, draws in people from the area with job opportunities, services and amenities. It has had a relatively constant and strong residential market. Henderson is the second group; it has a strong infrastructure and a school system. McCool Junction maintains its own school system and infrastructure to serve the local farming community. The fourth valuation group is Waco it has a private school system that is the core of its community. The fifth grouping is the small villages of Benedict, Bradshaw, Gresham, Lushton & Thayer which have no services or amenities and are all part of a consolidated school system. Rural acreages and suburban housing make up the sixth valuation group which is residential properties located outside the city and village boundaries. The final group is the lakes, including Spring Lake Estates and Spring Lake View. The demand for rural housing is a strong trend seen across the state.

York County meets the six-year inspection requirement. The county assessor and staff do all physical review of properties within a six-year time frame.

The county assessor has a written valuation methodology which has been provided to the Division.

2025 Residential Correlation for York County

2025 Residential Assessment Details for York County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	York City	2024*	2020*	2024*	2023-2024*	Portions plus subdivisions
2	Henderson	2021	2020*	2019	2023	
3	McCool Junction	2021	2020*	2023	2023	
4	Waco	2021	2020*	2023	2024*	
5	Benedict, Bradshaw Gresham, Lushton & Thayer	2021	2020*	2024*	2023-2024*	Benedict, Gresham, & Thayer
6	Rural Residential, Rural Subdivisions	2024*	2020*	2023	2023-2024*	Steward, Thayer, Morton & Arborville
7	Lakes: Spring Lake Estates, Spring Lake view	2024*	2020*	2020	2023	
Additional comments: Pickup work completed						
* = assessment action for current year						

Description of Analysis

There are 390 qualified sales, two out of three of the measures of central tendency are within the acceptable range. The COD and PRD are high, there is a regressive pattern of assessment, the most dispersion comes from Valuation Group 4, 5, and 7.

All valuation groups have a median within the acceptable range; however, most valuation groups have high qualitative statistics. Review of the sales and work with the county assessor indicates that while the county assessor is attempting to convert to a model-based valuation system, there are still data quality issues and modeling practices that need to be addressed. The county assessor has attempted to improve uniformity and for the current year implemented the new cost manual for the entire class.

Comparing the statistical sample and the 2025 County Abstract of Assessment, Form 45 Compared with the 2024 Certificate Taxes levied (CTL) Report supports that the values were uniformly applied to the residential class and accurately reflect the assessment actions reported by the county assessor.

The increase in the residential class reflects a higher-than-normal increase; during the 2024 County Board of Equalization hearings, concerns rose related to two different cost manuals being utilized within the class; the CBOE voted to return all residential values to the prior year valuation. The 2025 adjustment is therefore reflective of multiple years of property valuation increases.

Equalization and Quality of Assessment

Based on the analysis of all available information, the residential property in the county has been subject to the same appraisal techniques and the acceptable valuation groups are at an acceptable

2025 Residential Correlation for York County

level of value. The quality of assessment for the residential class complies with the generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	283	95.70	105.40	97.25	25.39	108.38
2	35	96.12	100.03	94.70	17.87	105.63
3	16	95.78	95.13	91.44	11.93	104.04
4	4	98.23	121.64	102.86	45.79	118.26
5	29	95.46	111.90	79.80	48.63	140.23
6	21	93.13	101.29	96.35	15.33	105.13
7	2	96.99	96.99	70.52	38.39	137.54
____ALL____	390	95.81	104.89	95.81	25.60	109.48

Level of Value

Based on analysis of all available information, the level of value for the residential property in York County is 96%.

2025 Commercial Correlation for York County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales verification and qualification is reviewed. The usability percentage for commercial is well above the statewide average. Every effort has been made to include all arm's-length sales and disqualified sales have been documented supporting their inclusion for measurement of the class.

Valuation groups are reviewed to ensure that the economic differences are adequately identified and stratified. Valuation Group 1 represents the county seat and biggest city in the county and includes its subdivisions and rural areas commercial and industrial diversity. Valuation Group 2 has service and commercial activity. Valuation Group 3 represents all the small villages that do not have a strong commercial market. The fourth and final valuation group includes all the variety of locations outside the city limits and scattered throughout the county.

The six-year inspection and review cycle of the county is examined. The county assessor hires a lister to physically review all properties within the county within six years, including pickup work, and is in compliance with the statutory requirements.

2025 Commercial Assessment Details for York County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	York, York Sub, Rural York	2020	2020*	2024*	2022	
2	Henderson	2020	2020*	2024*	2022	
3	Benedict, bradshaw, Gresham, Lushton, McCool Junction, Thayer and Waco	2020	2020*	2024*	2022	
4	Rural Commercial and Industrial	2020	2020*	2024*	2022	
Additional comments: Pickup work was completed						
* = assessment action for current year						

Description of Analysis

There are 71 qualified sales in the commercial class representing three of the four valuation groups. The overall median is within the acceptable range. The COD and PRD are both high.

Review of the valuation groups shows that Valuation Group 1 is above the acceptable range, while Valuation Group 2 and 3 are within the acceptable range.

2025 Commercial Correlation for York County

Further review of Valuation Group 1 shows dispersion in the statistics, the COD is 29% and the 95% Median Confidence Interval ranges from 94% to 105%. Removal of the minimum or maximum outliers swings the ratio from 99% to 101%, suggesting that a level of value at the high end of the acceptable range has been achieved. A decrease of 5% would be required to take Valuation Group 1 to the midpoint of the acceptable range; this adjustment also moves the midpoint of the class to 96% and slightly improves the COD. However, the weighted mean falls below the acceptable range, and the PRD is slightly worse. The 95% Median Confidence Interval is reduced four percentage points for both its upper and lower bound but does not significantly narrow.

There is no conclusive evidence that the valuation group has been overvalued, a nonbinding recommendation will not be made. A substat of Valuation Group 1 both before and after the adjustment, as well as a statistical profile of the class showing the adjustment can be found in the appendix of this report.

Comparison of changes in the sales file to the class movement in the 2025 Abstract of Assessment, Form 45 Compared to the 2024 Certificate of Taxes Levied (CTL) Report both reflect minimal valuation changes and reflect the reported actions of the county assessor.

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments in York County are uniform and proportionate across the commercial class of properties. The quality of assessment of commercial property in York County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	51	100.53	104.44	96.67	29.39	108.04
2	8	97.66	107.62	100.75	26.44	106.82
3	12	95.87	88.37	78.89	28.70	112.02
____ALL____	71	97.65	102.08	95.31	29.55	107.10

Level of Value

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

2025 Agricultural Correlation for York County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales usability rate for York County is above average when compared to the statewide average. Review of the sales and the documentation on disqualifications indicates that all arm's-length transactions have been made available for measurement. Therefore, no sales qualification bias was detected in the agricultural property classification.

There is one Market Area in the county. Predominant use is used to define agricultural land, and it is monitored via aerial imagery each year. York County is made up mostly of highly productive irrigated farmland in the state and so it remains as one market area. Any variations in the market are accounted for using land use and the Land Capability Groups (LCGs).

The land use is reviewed by aerial imagery; due to high productivity of the land in York County, there is very little land enrolled in government programs. Intensive use has not been identified. All agricultural improvements are valued similarly to rural residential properties. The six-year inspection and review cycles were discussed, and the county is in compliance.

The county assessor increased LCGs in all land classes. Irrigated land was increased 19-24%, Dryland was increased 6-8% and Grass was increased 6%.

2025 Agricultural Assessment Details for York County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024*	2020*	2020	2023	
AB DW	Agricultural dwellings	2024*	2020*	2020	2023	
Additional comments: Pickup work was completed						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Entire county	2024*	Irrigated incr 19-24%, Dry 6-8% and Grass 6%
Additional comments: Pickup work was completed.			
* = assessment action for current year			

2025 Agricultural Correlation for York County

Description of Analysis

The agricultural sample includes 42 sales in total. All three measures of central tendency are within the prescribed parameters. The qualitative statistics show that the COD is within the acceptable range for agricultural parcels and supports the use of the median as an indicator of the level of value.

A study of 80% Majority Land Use (MLU) shows that only irrigated sales exist and are within the acceptable range.

When comparing the schedule of values to the adjoining counties with similar markets it appears the York County values are the highest in comparison to the adjoining counties. The dryland values are in the middle of the array of comparable counties. and grassland values are one of the lowest when compared to the surrounding counties, there are few grassland sales in the region. the York County values are relatively similar and equalized

York County contains a school district bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the appendix of this report. Based on the review of the statistics and the reduced values reported by the York County Assessor, the statutorily required level of value has been achieved.

The reported assessment actions are reflected in the 2025 County Abstract of Assessment for Real Property, Form 45, Compared with the 2024 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

Agricultural home and outbuildings are valued using the same valuation process as rural residential acreages and the rural residential improvements. The rural residential improvements and outbuildings in the agricultural class appear to demonstrate equalized valuation.

The statistical review of the assessment practices of the county assessor and the overview of the agricultural market in the surrounding areas supports that land values in York County are assessed uniformly.

The quality of assessment of agricultural property 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	38	74.11	81.19	75.92	20.73	106.94
1	38	74.11	81.19	75.92	20.73	106.94
____ALL____	42	72.01	79.69	74.76	22.23	106.59

Level of Value

Based on analysis of all available information, the level of value for the commercial property in York County is 72%.

2025 Agricultural Correlation for York County

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in York County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in York County is 45%.

2025 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	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	45	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, 2025.



A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for York County

Residential Real Property - Current

Number of Sales	390	Median	95.81
Total Sales Price	\$77,935,182	Mean	104.89
Total Adj. Sales Price	\$77,935,182	Wgt. Mean	95.81
Total Assessed Value	\$74,670,222	Average Assessed Value of the Base	\$193,704
Avg. Adj. Sales Price	\$199,834	Avg. Assessed Value	\$191,462

Confidence Interval - Current

95% Median C.I	93.37 to 98.42
95% Wgt. Mean C.I	93.53 to 98.09
95% Mean C.I	100.85 to 108.93
% of Value of the Class of all Real Property Value in the County	22.82
% of Records Sold in the Study Period	7.29
% of Value Sold in the Study Period	7.21

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	430	97	97.89
2023	532	97	96.67
2022	452	100	99.31
2021	352	99	98.81

2025 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	71	Median	97.65
Total Sales Price	\$20,226,871	Mean	102.08
Total Adj. Sales Price	\$20,226,871	Wgt. Mean	95.31
Total Assessed Value	\$19,278,901	Average Assessed Value of the Base	\$430,691
Avg. Adj. Sales Price	\$284,886	Avg. Assessed Value	\$271,534

Confidence Interval - Current

95% Median C.I	94.28 to 103.50
95% Wgt. Mean C.I	81.26 to 109.37
95% Mean C.I	92.85 to 111.31
% of Value of the Class of all Real Property Value in the County	9.29
% of Records Sold in the Study Period	7.25
% of Value Sold in the Study Period	4.57

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	73	99	97.65
2023	72	99	98.77
2022	43	98	97.53
2021	41	98	97.51

93 York
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 390
 Total Sales Price : 77,935,182
 Total Adj. Sales Price : 77,935,182
 Total Assessed Value : 74,670,222
 Avg. Adj. Sales Price : 199,834
 Avg. Assessed Value : 191,462

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 105
 COD : 25.60
 PRD : 109.48

COV : 38.77
 STD : 40.67
 Avg. Abs. Dev : 24.53
 MAX Sales Ratio : 380.80
 MIN Sales Ratio : 40.47

95% Median C.I. : 93.37 to 98.42
 95% Wgt. Mean C.I. : 93.53 to 98.09
 95% Mean C.I. : 100.85 to 108.93

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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
____ Qtrs ____											
01-OCT-22 To 31-DEC-22	51	111.67	126.76	110.98	31.58	114.22	52.45	380.80	101.70 to 120.77	168,266	186,747
01-JAN-23 To 31-MAR-23	35	101.20	110.24	104.25	25.74	105.75	46.54	219.24	95.46 to 126.08	151,483	157,913
01-APR-23 To 30-JUN-23	56	95.93	98.59	93.54	17.85	105.40	59.52	220.36	90.87 to 99.19	209,863	196,308
01-JUL-23 To 30-SEP-23	53	99.03	103.37	96.78	20.66	106.81	49.94	253.10	90.54 to 105.23	237,784	230,116
01-OCT-23 To 31-DEC-23	58	96.57	108.15	94.55	30.09	114.38	49.52	318.39	90.42 to 105.01	171,799	162,429
01-JAN-24 To 31-MAR-24	33	92.60	97.18	92.07	23.01	105.55	45.73	161.53	81.83 to 106.23	188,044	173,128
01-APR-24 To 30-JUN-24	55	90.35	97.72	91.34	20.64	106.98	40.47	273.11	86.25 to 94.10	243,743	222,634
01-JUL-24 To 30-SEP-24	49	89.68	96.50	89.42	24.32	107.92	49.41	269.54	84.58 to 94.56	206,555	184,709
____ Study Yrs ____											
01-OCT-22 To 30-SEP-23	195	99.43	109.35	100.01	25.19	109.34	46.54	380.80	96.72 to 103.66	196,094	196,105
01-OCT-23 To 30-SEP-24	195	91.90	100.42	91.77	25.22	109.43	40.47	318.39	89.91 to 94.56	203,574	186,819
____ Calendar Yrs ____											
01-JAN-23 To 31-DEC-23	202	97.21	104.61	96.25	23.74	108.69	46.54	318.39	94.31 to 100.26	196,144	188,798
____ ALL ____	390	95.81	104.89	95.81	25.60	109.48	40.47	380.80	93.37 to 98.42	199,834	191,462

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	283	95.70	105.40	97.25	25.39	108.38	40.47	380.80	93.37 to 98.96	189,278	184,076
2	35	96.12	100.03	94.70	17.87	105.63	70.74	179.15	83.61 to 106.26	199,797	189,204
3	16	95.78	95.13	91.44	11.93	104.04	63.80	113.48	86.72 to 106.76	224,433	205,213
4	4	98.23	121.64	102.86	45.79	118.26	64.38	225.74	N/A	231,000	237,604
5	29	95.46	111.90	79.80	48.63	140.23	45.73	273.11	61.16 to 123.27	112,358	89,660
6	21	93.13	101.29	96.35	15.33	105.13	78.19	144.79	87.48 to 113.72	432,917	417,125
7	2	96.99	96.99	70.52	38.39	137.54	59.76	134.21	N/A	256,000	180,522
____ ALL ____	390	95.81	104.89	95.81	25.60	109.48	40.47	380.80	93.37 to 98.42	199,834	191,462

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	387	95.70	104.91	95.95	25.58	109.34	40.47	380.80	93.16 to 98.42	199,701	191,615
06	2	96.99	96.99	70.52	38.39	137.54	59.76	134.21	N/A	256,000	180,522
07	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	139,000	154,053
____ ALL ____	390	95.81	104.89	95.81	25.60	109.48	40.47	380.80	93.37 to 98.42	199,834	191,462

93 York
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

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 Avg. Assessed Value : 191,462

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 105
 COD : 25.60
 PRD : 109.48

COV : 38.77
 STD : 40.67
 Avg. Abs. Dev : 24.53
 MAX Sales Ratio : 380.80
 MIN Sales Ratio : 40.47

95% Median C.I. : 93.37 to 98.42
 95% Wgt. Mean C.I. : 93.53 to 98.09
 95% Mean C.I. : 100.85 to 108.93

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	235.53	235.53	233.60	14.44	100.83	201.51	269.54	N/A	13,250	30,953
Less Than 30,000	11	202.33	205.61	202.63	19.73	101.47	118.00	273.11	123.27 to 269.54	21,818	44,210
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	390	95.81	104.89	95.81	25.60	109.48	40.47	380.80	93.37 to 98.42	199,834	191,462
Greater Than 14,999	388	95.58	104.21	95.76	25.04	108.82	40.47	380.80	93.16 to 98.25	200,796	192,289
Greater Than 29,999	379	94.86	101.96	95.48	23.23	106.79	40.47	380.80	92.86 to 97.62	205,000	195,736
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	235.53	235.53	233.60	14.44	100.83	201.51	269.54	N/A	13,250	30,953
15,000 TO 29,999	9	202.33	198.97	198.79	20.38	100.09	118.00	273.11	123.27 to 253.10	23,722	47,156
30,000 TO 59,999	24	158.91	167.81	163.60	37.34	102.57	49.94	380.80	107.86 to 199.25	46,311	75,763
60,000 TO 99,999	45	104.46	117.29	115.31	32.03	101.72	46.54	225.74	96.06 to 126.08	78,198	90,173
100,000 TO 149,999	70	93.75	96.04	96.31	20.73	99.72	40.47	170.46	90.04 to 102.25	128,222	123,496
150,000 TO 249,999	146	94.51	95.39	95.21	16.34	100.19	45.73	167.94	91.75 to 97.33	195,141	185,796
250,000 TO 499,999	81	91.05	93.80	93.50	13.77	100.32	49.52	157.71	88.94 to 95.39	340,331	318,196
500,000 TO 999,999	13	84.67	83.86	84.20	10.78	99.60	55.65	105.30	74.55 to 93.01	617,838	520,230
1,000,000 +											
<u>ALL</u>	390	95.81	104.89	95.81	25.60	109.48	40.47	380.80	93.37 to 98.42	199,834	191,462

93 York
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 71
 Total Sales Price : 20,226,871
 Total Adj. Sales Price : 20,226,871
 Total Assessed Value : 19,278,901
 Avg. Adj. Sales Price : 284,886
 Avg. Assessed Value : 271,534

MEDIAN : 98
 WGT. MEAN : 95
 MEAN : 102
 COD : 29.55
 PRD : 107.10

COV : 38.87
 STD : 39.68
 Avg. Abs. Dev : 28.86
 MAX Sales Ratio : 208.00
 MIN Sales Ratio : 37.55

95% Median C.I. : 94.28 to 103.50
 95% Wgt. Mean C.I. : 81.26 to 109.37
 95% Mean C.I. : 92.85 to 111.31

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21	4	100.57	100.29	97.00	03.95	103.39	95.16	104.87	N/A	191,251	185,522
01-JAN-22 To 31-MAR-22	4	139.57	131.22	137.54	09.14	95.40	98.17	147.56	N/A	525,250	722,440
01-APR-22 To 30-JUN-22	4	110.49	116.55	124.17	29.73	93.86	66.12	179.11	N/A	288,000	357,610
01-JUL-22 To 30-SEP-22	11	100.56	102.91	91.89	18.80	111.99	64.15	185.72	70.57 to 120.52	220,364	202,497
01-OCT-22 To 31-DEC-22	8	98.15	97.72	96.50	10.84	101.26	56.67	129.45	56.67 to 129.45	94,777	91,463
01-JAN-23 To 31-MAR-23	5	86.91	75.80	69.73	20.35	108.71	41.38	96.57	N/A	367,600	256,339
01-APR-23 To 30-JUN-23	6	94.25	104.75	98.34	42.39	106.52	44.81	208.00	44.81 to 208.00	155,333	152,759
01-JUL-23 To 30-SEP-23	8	73.31	92.55	70.81	45.83	130.70	47.51	169.14	47.51 to 169.14	380,813	269,669
01-OCT-23 To 31-DEC-23	4	117.12	111.03	110.66	34.98	100.33	42.75	167.12	N/A	36,000	39,838
01-JAN-24 To 31-MAR-24	7	102.87	97.19	90.68	25.78	107.18	37.55	148.44	37.55 to 148.44	503,286	456,359
01-APR-24 To 30-JUN-24	5	68.34	93.81	71.06	64.52	132.02	41.94	201.29	N/A	452,200	321,356
01-JUL-24 To 30-SEP-24	5	95.64	120.09	151.40	41.08	79.32	59.91	188.72	N/A	256,430	388,239
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	23	101.28	109.75	113.16	20.70	96.99	64.15	185.72	96.63 to 119.69	280,087	316,946
01-OCT-22 To 30-SEP-23	27	96.57	93.69	77.38	28.48	121.08	41.38	208.00	64.17 to 100.74	243,508	188,419
01-OCT-23 To 30-SEP-24	21	97.36	104.48	95.72	39.26	109.15	37.55	201.29	68.34 to 136.88	343,340	328,659
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	27	100.56	107.58	113.12	20.53	95.10	56.67	185.72	96.84 to 119.69	238,341	269,607
01-JAN-23 To 31-DEC-23	23	87.76	95.31	75.75	39.85	125.82	41.38	208.00	61.83 to 125.36	259,152	196,302
<u>ALL</u>	71	97.65	102.08	95.31	29.55	107.10	37.55	208.00	94.28 to 103.50	284,886	271,534

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	51	100.53	104.44	96.67	29.39	108.04	37.55	208.00	93.70 to 104.87	346,284	334,757
2	8	97.66	107.62	100.75	26.44	106.82	47.51	201.29	47.51 to 201.29	103,902	104,686
3	12	95.87	88.37	78.89	28.70	112.02	44.81	167.12	56.67 to 108.91	144,596	114,069
<u>ALL</u>	71	97.65	102.08	95.31	29.55	107.10	37.55	208.00	94.28 to 103.50	284,886	271,534

93 York
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 71	MEDIAN : 98	COV : 38.87	95% Median C.I. : 94.28 to 103.50
Total Sales Price : 20,226,871	WGT. MEAN : 95	STD : 39.68	95% Wgt. Mean C.I. : 81.26 to 109.37
Total Adj. Sales Price : 20,226,871	MEAN : 102	Avg. Abs. Dev : 28.86	95% Mean C.I. : 92.85 to 111.31
Total Assessed Value : 19,278,901			
Avg. Adj. Sales Price : 284,886	COD : 29.55	MAX Sales Ratio : 208.00	
Avg. Assessed Value : 271,534	PRD : 107.10	MIN Sales Ratio : 37.55	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	101.05	121.89	120.60	23.70	101.07	96.84	188.72	N/A	182,000	219,484
03	66	97.51	100.58	94.12	29.93	106.86	37.55	208.00	91.56 to 103.50	292,680	275,477
04											
<u>ALL</u>	<u>71</u>	97.65	102.08	95.31	29.55	107.10	37.55	208.00	94.28 to 103.50	284,886	271,534

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											
Less Than 15,000	1	167.12	167.12	167.12	00.00	100.00	167.12	167.12	N/A	6,500	10,863
Less Than 30,000	5	108.91	118.28	101.36	34.89	116.69	42.75	169.14	N/A	16,900	17,130
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	71	97.65	102.08	95.31	29.55	107.10	37.55	208.00	94.28 to 103.50	284,886	271,534
Greater Than 14,999	70	97.57	101.15	95.29	28.98	106.15	37.55	208.00	94.28 to 102.87	288,862	275,258
Greater Than 29,999	66	97.43	100.86	95.29	28.54	105.85	37.55	208.00	93.70 to 101.28	305,187	290,807
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	167.12	167.12	167.12	00.00	100.00	167.12	167.12	N/A	6,500	10,863
15,000 TO 29,999	4	106.21	106.08	95.88	31.02	110.64	42.75	169.14	N/A	19,500	18,697
30,000 TO 59,999	5	97.36	89.25	88.14	13.97	101.26	44.81	104.81	N/A	47,343	41,730
60,000 TO 99,999	13	104.87	123.72	123.89	32.70	99.86	59.91	208.00	96.57 to 148.44	76,127	94,315
100,000 TO 149,999	12	95.56	84.67	84.05	19.56	100.74	37.55	129.45	56.67 to 98.17	117,167	98,474
150,000 TO 249,999	13	102.87	108.56	105.85	29.15	102.56	48.21	188.72	64.15 to 125.36	182,385	193,055
250,000 TO 499,999	10	94.92	101.53	104.79	29.75	96.89	60.45	179.11	64.17 to 140.40	329,200	344,959
500,000 TO 999,999	9	93.70	93.10	95.50	28.05	97.49	41.38	161.90	53.51 to 124.01	712,334	680,309
1,000,000 TO 1,999,999	4	70.31	80.33	82.68	34.63	97.16	41.94	138.74	N/A	1,359,000	1,123,683
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>71</u>	97.65	102.08	95.31	29.55	107.10	37.55	208.00	94.28 to 103.50	284,886	271,534

93 York
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

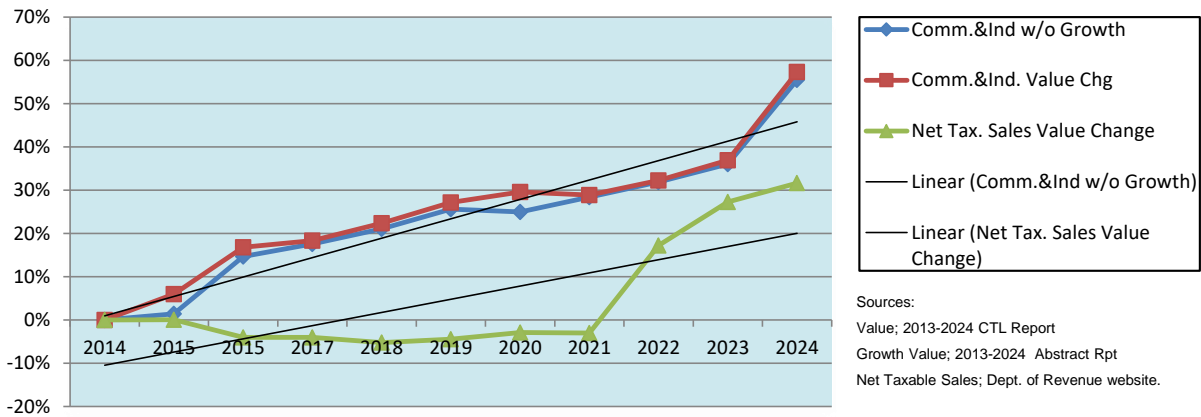
Number of Sales : 71	MEDIAN : 98	COV : 38.87	95% Median C.I. : 94.28 to 103.50
Total Sales Price : 20,226,871	WGT. MEAN : 95	STD : 39.68	95% Wgt. Mean C.I. : 81.26 to 109.37
Total Adj. Sales Price : 20,226,871	MEAN : 102	Avg. Abs. Dev : 28.86	95% Mean C.I. : 92.85 to 111.31
Total Assessed Value : 19,278,901			
Avg. Adj. Sales Price : 284,886	COD : 29.55	MAX Sales Ratio : 208.00	
Avg. Assessed Value : 271,534	PRD : 107.10	MIN Sales Ratio : 37.55	

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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
300	2	97.01	97.01	89.49	27.83	108.40	70.01	124.01	N/A	1,212,500	1,085,104
303	2	170.51	170.51	167.48	05.05	101.81	161.90	179.11	N/A	666,000	1,115,439
311	1	60.45	60.45	60.45	00.00	100.00	60.45	60.45	N/A	450,000	272,005
319	1	93.70	93.70	93.70	00.00	100.00	93.70	93.70	N/A	501,000	469,415
326	1	42.75	42.75	42.75	00.00	100.00	42.75	42.75	N/A	27,500	11,755
341	1	70.57	70.57	70.57	00.00	100.00	70.57	70.57	N/A	850,000	599,825
344	7	100.74	128.18	133.62	29.96	95.93	91.56	188.72	91.56 to 188.72	133,857	178,857
349	4	89.95	95.24	76.77	36.89	124.06	53.51	147.56	N/A	760,000	583,461
352	8	97.17	93.64	82.13	21.06	114.01	41.38	132.50	41.38 to 132.50	278,000	228,330
353	8	114.41	117.45	69.68	35.82	168.56	41.94	208.00	41.94 to 208.00	233,125	162,452
384	1	103.50	103.50	103.50	00.00	100.00	103.50	103.50	N/A	18,500	19,147
386	3	48.21	49.97	53.51	18.40	93.38	37.55	64.15	N/A	173,667	92,934
406	12	97.00	94.67	89.96	19.44	105.24	44.81	167.12	76.01 to 103.65	93,000	83,664
410	4	93.21	99.76	86.93	25.52	114.76	64.17	148.44	N/A	159,000	138,218
412	1	140.40	140.40	140.40	00.00	100.00	140.40	140.40	N/A	450,000	631,802
426	4	65.09	69.72	73.94	13.60	94.29	59.91	88.79	N/A	183,038	135,346
442	2	97.11	97.11	97.15	00.56	99.96	96.57	97.65	N/A	93,500	90,836
482	1	95.16	95.16	95.16	00.00	100.00	95.16	95.16	N/A	510,004	485,300
494	3	104.81	131.00	110.94	36.38	118.08	86.91	201.29	N/A	136,239	151,146
530	3	120.52	114.88	121.10	08.25	94.86	97.14	126.97	N/A	156,667	189,728
587	1	104.87	104.87	104.87	00.00	100.00	104.87	104.87	N/A	65,000	68,167
595	1	138.74	138.74	138.74	00.00	100.00	138.74	138.74	N/A	1,461,000	2,026,985
<u>ALL</u>	<u>71</u>	97.65	102.08	95.31	29.55	107.10	37.55	208.00	94.28 to 103.50	284,886	271,534

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
2013	\$ 233,996,438	\$ 2,209,652	0.94%	\$ 231,786,786		\$ 212,138,472	
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%
2015	\$ 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%
2022	\$ 320,425,454	\$ 2,083,138	0.65%	\$ 318,342,316	2.86%	\$ 270,046,785	8.58%
2023	\$ 368,126,652	\$ 4,282,146	1.16%	\$ 363,844,506	13.55%	\$ 279,230,319	3.40%
2024	\$ 394,140,612	\$ 14,725,803	3.74%	\$ 379,414,809	3.07%	\$ 268,197,777	-3.95%
Ann %chg	4.74%			Average	3.13%	2.37%	2.36%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	1.40%	5.97%	0.05%
2015	14.66%	16.82%	-4.05%
2016	17.60%	18.31%	-4.03%
2017	21.06%	22.34%	-5.23%
2018	25.61%	27.15%	-4.42%
2019	24.96%	29.57%	-2.91%
2020	28.43%	28.88%	-3.00%
2021	31.90%	32.27%	17.24%
2022	36.05%	36.94%	27.30%
2023	55.49%	57.32%	31.63%
2024	62.15%	68.44%	26.43%

County Number	93
County Name	York

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	101	COV :	38.20	95% Median C.I. :	93.70 to 104.87
Total Sales Price :	17,660,500	Wgt. Mean :	97	STD :	39.90	95% Wgt. Mean C.I. :	80.66 to 112.68
Total Adj. Sales Price :	17,660,500	Mean :	104	Avg. Abs. Dev :	29.55	95% Mean C.I. :	93.49 to 115.39
Total Assessed Value :	17,072,589						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	208.00		
Avg. Assessed Value :	334,757	PRD :	108.04	MIN Sales Ratio :	37.55		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	6	100.57	101.06	90.05	17.82		00.00		N/A	0	0
01/01/2022 To 03/31/2022	3	140.40	142.23	139.51	02.09	101.95	138.74	147.56	N/A	667,000	930,530
04/01/2022 To 06/30/2022	4	110.49	116.55	124.17	29.73	93.86	66.12	179.11	N/A	288,000	357,610
07/01/2022 To 09/30/2022	8	94.10	99.88	89.75	22.43	111.29	64.15	185.72	64.15 to 185.72	279,813	251,128
10/01/2022 To 12/31/2022	4	99.09	108.86	122.59	11.72	88.80	96.84	140.40	N/A	0	0
01/01/2023 To 03/31/2023	2	67.54	67.54	66.93	38.73	100.91	41.38	93.70	N/A	513,000	343,339
04/01/2023 To 06/30/2023	5	100.74	116.74	101.70	36.48	114.79	61.83	208.00	N/A	175,400	178,381
07/01/2023 To 09/30/2023	7	76.01	98.99	71.79	45.17	137.89	53.51	169.14	53.51 to 169.14	417,714	299,879
10/01/2023 To 12/31/2023	3	97.36	92.33	107.99	32.23	85.50	42.75	136.88	N/A	45,833	49,496
01/01/2024 To 03/31/2024	7	102.87	97.19	90.68	25.78	107.18	37.55	148.44	37.55 to 148.44	503,286	456,359
04/01/2024 To 06/30/2024	3	68.34	73.19	68.01	32.85	107.62	41.94	109.29	N/A	671,667	456,770
07/01/2024 To 09/30/2024	3	161.90	148.30	158.26	19.44	93.71	94.28	188.72	N/A	393,333	622,497
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	18	101.17	111.00	114.90	24.38	96.61	64.15	185.72	91.56 to 138.74	313,694	360,436
10/01/2022 To 09/30/2023	17	96.84	100.39	77.62	31.09	129.34	41.38	208.00	64.17 to 126.97	303,441	235,526
10/01/2023 To 09/30/2024	16	100.12	101.36	95.99	33.75	105.59	37.55	188.72	68.34 to 136.88	428,469	411,300
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	18	100.55	110.39	114.58	24.39	96.34	64.15	185.72	91.56 to 138.74	317,944	364,292
01/01/2023 To 12/31/2023	17	93.70	99.33	77.07	37.60	128.88	41.38	208.00	61.83 to 132.50	292,029	225,072

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	101	COV :	38.20	95% Median C.I. :	93.70 to 104.87
Total Sales Price :	17,660,500	Wgt. Mean :	97	STD :	39.90	95% Wgt. Mean C.I. :	80.66 to 112.68
Total Adj. Sales Price :	17,660,500	Mean :	104	Avg.Abs.Dev :	29.55	95% Mean C.I. :	93.49 to 115.39
Total Assessed Value :	17,072,589						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	208.00		
Avg. Assessed Value :	334,757	PRD :	108.04	MIN Sales Ratio :	37.55		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	51	100.53	104.44	96.67	29.39	108.04	37.55	208.00	93.70 to 104.87	346,284	334,757

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
02	5	101.05	121.89	120.60	23.70	101.07	96.84	188.72	N/A	182,000	219,484
03	46	99.09	102.54	95.37	30.43	106.47	37.55	208.00	88.35 to 103.65	355,418	336,251
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	101	COV :	38.20	95% Median C.I. :	93.70 to 104.87
Total Sales Price :	17,660,500	Wgt. Mean :	97	STD :	39.90	95% Wgt. Mean C.I. :	80.66 to 112.68
Total Adj. Sales Price :	17,660,500	Mean :	104	Avg. Abs. Dev :	29.55	95% Mean C.I. :	93.49 to 115.39
Total Assessed Value :	17,072,589						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	208.00		
Avg. Assessed Value :	334,757	PRD :	108.04	MIN Sales Ratio :	37.55		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	105.95	105.95	87.36	59.65	121.28	42.75	169.14	N/A	21,250	18,563
__Ranges Excl. Low \$__											
Greater Than 4,999	51	100.53	104.44	96.67	29.39	108.04	37.55	208.00	93.70 to 104.87	346,284	334,757
Greater Than 15,000	51	100.53	104.44	96.67	29.39	108.04	37.55	208.00	93.70 to 104.87	346,284	334,757
Greater Than 30,000	49	100.53	104.38	96.69	28.03	107.95	37.55	208.00	93.70 to 104.87	359,551	347,663
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	105.95	105.95	87.36	59.65	121.28	42.75	169.14	N/A	21,250	18,563
30,000 TO 59,999	2	100.51	100.51	101.20	03.13	99.32	97.36	103.65	N/A	45,000	45,541
60,000 TO 99,999	8	134.69	131.85	131.17	21.06	100.52	76.01	208.00	76.01 to 208.00	76,688	100,590
100,000 TO 149,999	8	95.56	85.53	85.70	13.19	99.80	37.55	100.53	37.55 to 100.53	119,813	102,675
150,000 TO 249,999	11	102.87	112.96	109.53	28.05	103.13	61.83	188.72	64.15 to 185.72	186,545	204,315
250,000 TO 499,999	8	101.17	108.49	114.48	28.12	94.77	64.17	179.11	64.17 to 179.11	320,875	367,324
500,000 TO 999,999	8	91.03	92.84	95.53	32.29	97.18	41.38	161.90	41.38 to 161.90	737,625	704,685
1,000,000 TO 1,999,999	4	70.31	80.33	82.68	34.63	97.16	41.94	138.74	N/A	1,359,000	1,123,683
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	101	COV :	38.20	95% Median C.I. :	93.70 to 104.87
Total Sales Price :	17,660,500	Wgt. Mean :	97	STD :	39.90	95% Wgt. Mean C.I. :	80.66 to 112.68
Total Adj. Sales Price :	17,660,500	Mean :	104	Avg.Abs.Dev :	29.55	95% Mean C.I. :	93.49 to 115.39
Total Assessed Value :	17,072,589						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	208.00		
Avg. Assessed Value :	334,757	PRD :	108.04	MIN Sales Ratio :	37.55		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
300	2	97.01	97.01	89.49	27.83	108.40	70.01	124.01	N/A	1,212,500	1,085,104
303	2	170.51	170.51	167.48	05.05	101.81	161.90	179.11	N/A	666,000	1,115,439
319	1	93.70	93.70	93.70		100.00	93.70	93.70	N/A	501,000	469,415
326	1	42.75	42.75	42.75		100.00	42.75	42.75	N/A	27,500	11,755
341	1	70.57	70.57	70.57		100.00	70.57	70.57	N/A	850,000	599,825
344	6	100.65	127.97	134.14	30.22	95.40	91.56	188.72	91.56 to 188.72	138,667	186,013
349	4	89.95	95.24	76.77	36.89	124.06	53.51	147.56	N/A	760,000	583,461
352	8	97.17	93.64	82.13	21.06	114.01	41.38	132.50	41.38 to 132.50	278,000	228,330
353	6	128.29	130.80	68.90	31.61	189.84	41.94	208.00	41.94 to 208.00	274,167	188,908
386	2	50.85	50.85	56.06	26.16	90.71	37.55	64.15	N/A	176,000	98,666
406	7	97.36	96.01	97.53	06.00	98.44	76.01	103.65	76.01 to 103.65	125,714	122,610
410	3	87.76	100.12	85.12	32.01	117.62	64.17	148.44	N/A	183,667	156,340
412	1	140.40	140.40	140.40		100.00	140.40	140.40	N/A	450,000	631,802
410	54	99.09	05.56	85.12	27.10	112.23	64.17	148.44	64.17 to 148.44	134,333	120,968
426	3	68.34	72.99	75.36	13.15	96.86	61.83	88.79	N/A	221,667	167,050
412	1	140.40	108.86	122.59	11.72	88.80	96.84	140.40	N/A	195,375	239,503
442	1	97.65	97.65	97.65		100.00	97.65	97.65	N/A	100,000	97,653
419	16	100.12	101.36	95.99	33.75	105.59	37.55	188.72	68.34 to 136.88	428,469	411,300
530	1	126.97	126.97	126.97		100.00	126.97	126.97	N/A	260,000	330,122
587	1	104.87	104.87	104.87		100.00	104.87	104.87	N/A	65,000	68,167
595	1	138.74	138.74	138.74		100.00	138.74	138.74	N/A	1,461,000	2,026,985

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	96	COV :	38.20	95% Median C.I. :	89.01 to 99.63
Total Sales Price :	17,660,500	Wgt. Mean :	92	STD :	37.90	95% Wgt. Mean C.I. :	76.63 to 107.04
Total Adj. Sales Price :	17,660,500	Mean :	99	Avg. Abs. Dev :	28.07	95% Mean C.I. :	88.82 to 109.62
Total Assessed Value :	16,218,962						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	197.60		
Avg. Assessed Value :	318,019	PRD :	108.04	MIN Sales Ratio :	35.67		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	3	98.46	96.90	95.67	02.38	101.29	92.62	99.63	N/A	85,000	81,316
01/01/2022 To 03/31/2022	3	133.38	135.12	132.53	02.09	101.95	131.80	140.18	N/A	667,000	884,003
04/01/2022 To 06/30/2022	4	104.96	110.72	117.96	29.74	93.86	62.81	170.15	N/A	288,000	339,730
07/01/2022 To 09/30/2022	8	89.39	94.89	85.26	22.44	111.29	60.94	176.44	60.94 to 176.44	279,813	238,572
10/01/2022 To 12/31/2022	3	92.77	93.42	93.48	01.26	99.94	92.00	95.50	N/A	110,500	103,299
01/01/2023 To 03/31/2023	2	64.16	64.16	63.58	38.73	100.91	39.31	89.01	N/A	513,000	326,172
04/01/2023 To 06/30/2023	5	95.71	110.90	96.61	36.49	114.79	58.74	197.60	N/A	175,400	169,462
07/01/2023 To 09/30/2023	7	72.21	94.04	68.20	45.16	137.89	50.84	160.68	50.84 to 160.68	417,714	284,885
10/01/2023 To 12/31/2023	3	92.49	87.71	102.59	32.23	85.50	40.61	130.03	N/A	45,833	47,021
01/01/2024 To 03/31/2024	7	97.72	92.33	86.14	25.79	107.19	35.67	141.02	35.67 to 141.02	503,286	433,541
04/01/2024 To 06/30/2024	3	64.93	69.53	64.61	32.85	107.61	39.84	103.82	N/A	671,667	433,932
07/01/2024 To 09/30/2024	3	153.81	140.89	150.35	19.44	93.71	89.57	179.28	N/A	393,333	591,372
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	18	96.11	105.45	109.16	24.39	96.60	60.94	176.44	86.98 to 131.80	313,694	342,414
10/01/2022 To 09/30/2023	17	92.00	95.37	73.74	31.10	129.33	39.31	197.60	60.96 to 120.62	303,441	223,750
10/01/2023 To 09/30/2024	16	95.11	96.29	91.19	33.75	105.59	35.67	179.28	64.93 to 130.03	428,469	390,735
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	18	95.52	104.87	108.85	24.38	96.34	60.94	176.44	86.98 to 131.80	317,944	346,078
01/01/2023 To 12/31/2023	17	89.01	94.37	73.22	37.60	128.89	39.31	197.60	58.74 to 125.88	292,029	213,818

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	96	COV :	38.20	95% Median C.I. :	89.01 to 99.63
Total Sales Price :	17,660,500	Wgt. Mean :	92	STD :	37.90	95% Wgt. Mean C.I. :	76.63 to 107.04
Total Adj. Sales Price :	17,660,500	Mean :	99	Avg.Abs.Dev :	28.07	95% Mean C.I. :	88.82 to 109.62
Total Assessed Value :	16,218,962						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	197.60		
Avg. Assessed Value :	318,019	PRD :	108.04	MIN Sales Ratio :	35.67		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	51	95.50	99.22	91.84	29.39	108.04	35.67	197.60	89.01 to 99.63	346,284	318,019

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
02	5	96.00	115.80	114.57	23.70	101.07	92.00	179.28	N/A	182,000	208,510
03	46	94.14	97.42	90.60	30.42	107.53	35.67	197.60	83.94 to 103.66	364,141	329,922
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	96	COV :	38.20	95% Median C.I. :	89.01 to 99.63
Total Sales Price :	17,660,500	Wgt. Mean :	92	STD :	37.90	95% Wgt. Mean C.I. :	76.63 to 107.04
Total Adj. Sales Price :	17,660,500	Mean :	99	Avg. Abs. Dev :	28.07	95% Mean C.I. :	88.82 to 109.62
Total Assessed Value :	16,218,962						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	197.60		
Avg. Assessed Value :	318,019	PRD :	108.04	MIN Sales Ratio :	35.67		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	100.65	100.65	82.99	59.65	121.28	40.61	160.68	N/A	21,250	17,635
__Ranges Excl. Low \$__											
Greater Than 4,999	51	95.50	99.22	91.84	29.39	108.04	35.67	197.60	89.01 to 99.63	346,284	318,019
Greater Than 15,000	51	95.50	99.22	91.84	29.39	108.04	35.67	197.60	89.01 to 99.63	346,284	318,019
Greater Than 30,000	49	95.50	99.16	91.86	28.03	107.95	35.67	197.60	89.01 to 99.63	359,551	330,279
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	100.65	100.65	82.99	59.65	121.28	40.61	160.68	N/A	21,250	17,635
30,000 TO 59,999	2	95.48	95.48	96.14	03.13	99.31	92.49	98.46	N/A	45,000	43,264
60,000 TO 99,999	8	127.96	125.26	124.61	21.06	100.52	72.21	197.60	72.21 to 197.60	76,688	95,560
100,000 TO 149,999	8	90.79	81.26	81.41	13.18	99.82	35.67	95.50	35.67 to 95.50	119,813	97,542
150,000 TO 249,999	11	97.72	107.31	104.05	28.06	103.13	58.74	179.28	60.94 to 176.44	186,545	194,099
250,000 TO 499,999	8	96.11	103.06	108.75	28.12	94.77	60.96	170.15	60.96 to 170.15	320,875	348,958
500,000 TO 999,999	8	86.48	88.20	90.76	32.28	97.18	39.31	153.81	39.31 to 153.81	737,625	669,451
1,000,000 TO 1,999,999	4	66.80	76.31	78.55	34.63	97.15	39.84	131.80	N/A	1,359,000	1,067,499
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	96	COV :	38.20	95% Median C.I. :	89.01 to 99.63
Total Sales Price :	17,660,500	Wgt. Mean :	92	STD :	37.90	95% Wgt. Mean C.I. :	76.63 to 107.04
Total Adj. Sales Price :	17,660,500	Mean :	99	Avg. Abs. Dev :	28.07	95% Mean C.I. :	88.82 to 109.62
Total Assessed Value :	16,218,962						
Avg. Adj. Sales Price :	346,284	COD :	29.39	MAX Sales Ratio :	197.60		
Avg. Assessed Value :	318,019	PRD :	108.04	MIN Sales Ratio :	35.67		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	2	92.16	92.16	85.02	27.83	108.40	66.51	117.81	N/A	1,212,500	1,030,849
303	2	161.98	161.98	159.11	05.04	101.80	153.81	170.15	N/A	666,000	1,059,667
319	1	89.01	89.01	89.01		100.00	89.01	89.01	N/A	501,000	445,944
326	1	40.61	40.61	40.61		100.00	40.61	40.61	N/A	27,500	11,167
341	1	67.04	67.04	67.04		100.00	67.04	67.04	N/A	850,000	569,834
344	6	95.62	121.57	127.44	30.22	95.39	86.98	179.28	86.98 to 179.28	138,667	176,713
349	4	85.45	90.48	72.93	36.89	124.06	50.84	140.18	N/A	760,000	554,288
352	8	92.31	88.96	78.03	21.06	114.01	39.31	125.88	39.31 to 125.88	278,000	216,914
353	6	121.87	124.25	65.46	31.61	189.81	39.84	197.60	39.84 to 197.60	274,167	179,462
386	2	48.31	48.31	53.26	26.16	90.71	35.67	60.94	N/A	176,000	93,733
406	7	92.49	91.21	92.65	05.99	98.45	72.21	98.46	72.21 to 98.46	125,714	116,479
410	3	83.37	95.12	80.87	32.01	117.62	60.96	141.02	N/A	183,667	148,523
412	1	133.38	133.38	133.38		100.00	133.38	133.38	N/A	450,000	600,212
426	3	64.93	69.34	71.59	13.15	96.86	58.74	84.35	N/A	221,667	158,698
442	1	92.77	92.77	92.77		100.00	92.77	92.77	N/A	100,000	92,770
530	1	120.62	120.62	120.62		100.00	120.62	120.62	N/A	260,000	313,616
587	1	99.63	99.63	99.63		100.00	99.63	99.63	N/A	65,000	64,759
595	1	131.80	131.80	131.80		100.00	131.80	131.80	N/A	1,461,000	1,925,636

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Decrease	5%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	71	Median :	96	COV :	38.75	95% Median C.I. :	89.57 to 98.65
Total Sales Price :	20,226,871	Wgt. Mean :	91	STD :	38.10	95% Wgt. Mean C.I. :	77.73 to 104.45
Total Adj. Sales Price :	20,226,871	Mean :	98	Avg. Abs. Dev :	27.77	95% Mean C.I. :	89.47 to 107.19
Total Assessed Value :	18,425,274						
Avg. Adj. Sales Price :	284,886	COD :	29.04	MAX Sales Ratio :	201.29		
Avg. Assessed Value :	259,511	PRD :	107.95	MIN Sales Ratio :	35.67		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	4	96.81	96.47	95.33	02.67	101.20	92.62	99.63	N/A	191,251	182,312
01/01/2022 To 03/31/2022	4	132.59	125.88	130.90	08.22	96.17	98.17	140.18	N/A	525,250	687,545
04/01/2022 To 06/30/2022	4	104.96	110.72	117.96	29.74	93.86	62.81	170.15	N/A	288,000	339,730
07/01/2022 To 09/30/2022	11	95.53	99.27	87.75	20.39	113.13	60.94	176.44	67.04 to 120.52	220,364	193,365
10/01/2022 To 12/31/2022	8	96.32	95.87	94.35	12.08	101.61	56.67	129.45	56.67 to 129.45	94,777	89,425
01/01/2023 To 03/31/2023	5	86.91	74.45	67.87	19.74	109.70	39.31	96.57	N/A	367,600	249,472
04/01/2023 To 06/30/2023	6	89.54	99.89	93.56	41.97	106.77	44.81	197.60	44.81 to 197.60	155,333	145,327
07/01/2023 To 09/30/2023	8	69.65	88.22	67.37	45.41	130.95	47.51	160.68	47.51 to 160.68	380,813	256,549
10/01/2023 To 12/31/2023	4	111.26	107.56	105.50	36.86	101.95	40.61	167.12	N/A	36,000	37,982
01/01/2024 To 03/31/2024	7	97.72	92.33	86.14	25.79	107.19	35.67	141.02	35.67 to 141.02	503,286	433,541
04/01/2024 To 06/30/2024	5	64.93	91.62	68.03	66.86	134.68	39.84	201.29	N/A	452,200	307,653
07/01/2024 To 09/30/2024	5	95.64	115.64	144.12	38.39	80.24	59.91	179.28	N/A	256,430	369,564
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	23	98.17	105.40	108.12	20.69	97.48	60.94	176.44	92.62 to 113.70	280,087	302,842
10/01/2022 To 09/30/2023	27	92.00	90.53	74.33	28.85	121.79	39.31	197.60	60.96 to 98.65	243,508	181,004
10/01/2023 To 09/30/2024	21	95.64	100.61	91.16	38.53	110.37	35.67	201.29	64.93 to 130.03	343,340	312,990
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	27	97.14	103.90	108.02	21.01	96.19	56.67	176.44	92.00 to 113.70	238,341	257,464
01/01/2023 To 12/31/2023	23	86.91	91.63	72.54	38.47	126.32	39.31	197.60	60.45 to 119.09	259,152	187,984

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	71	Median :	96	COV :	38.75	95% Median C.I. :	89.57 to 98.65
Total Sales Price :	20,226,871	Wgt. Mean :	91	STD :	38.10	95% Wgt. Mean C.I. :	77.73 to 104.45
Total Adj. Sales Price :	20,226,871	Mean :	98	Avg. Abs. Dev :	27.77	95% Mean C.I. :	89.47 to 107.19
Total Assessed Value :	18,425,274						
Avg. Adj. Sales Price :	284,886	COD :	29.04	MAX Sales Ratio :	201.29		
Avg. Assessed Value :	259,511	PRD :	107.95	MIN Sales Ratio :	35.67		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	51	95.50	99.22	91.84	29.39	108.04	35.67	197.60	89.01 to 99.63	346,284	318,019
2	8	97.66	107.62	100.75	26.44	106.82	47.51	201.29	47.51 to 201.29	103,902	104,686
3	12	95.87	88.37	78.89	28.70	112.02	44.81	167.12	56.67 to 108.91	144,596	114,069

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	5	96.00	115.80	114.57	23.70	101.07	92.00	179.28	N/A	182,000	208,510
03	66	95.59	97.01	89.99	29.45	107.80	35.67	201.29	86.98 to 98.65	292,680	263,375
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	71	Median :	96	COV :	38.75	95% Median C.I. :	89.57 to 98.65
Total Sales Price :	20,226,871	Wgt. Mean :	91	STD :	38.10	95% Wgt. Mean C.I. :	77.73 to 104.45
Total Adj. Sales Price :	20,226,871	Mean :	98	Avg.Abs.Dev :	27.77	95% Mean C.I. :	89.47 to 107.19
Total Assessed Value :	18,425,274						
Avg. Adj. Sales Price :	284,886	COD :	29.04	MAX Sales Ratio :	201.29		
Avg. Assessed Value :	259,511	PRD :	107.95	MIN Sales Ratio :	35.67		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	1	167.12	167.12	167.12		100.00	167.12	167.12	N/A	6,500	10,863
Less Than 30,000	5	108.91	116.16	99.16	33.73	117.14	40.61	167.12	N/A	16,900	16,759
__Ranges Excl. Low \$__											
Greater Than 4,999	71	95.64	98.33	91.09	29.04	107.95	35.67	201.29	89.57 to 98.65	284,886	259,511
Greater Than 15,000	70	95.59	97.35	91.07	28.40	106.90	35.67	201.29	89.57 to 98.46	288,862	263,063
Greater Than 30,000	66	95.52	96.98	91.06	27.90	106.50	35.67	201.29	89.01 to 98.17	305,187	277,901
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	167.12	167.12	167.12		100.00	167.12	167.12	N/A	6,500	10,863
15,000 TO 29,999	4	106.21	103.43	93.50	29.54	110.62	40.61	160.68	N/A	19,500	18,233
30,000 TO 59,999	5	95.64	87.24	86.22	13.79	101.18	44.81	104.81	N/A	47,343	40,819
60,000 TO 99,999	13	99.63	119.66	119.83	32.12	99.86	59.91	201.29	95.53 to 141.02	76,127	91,220
100,000 TO 149,999	12	90.79	81.82	81.13	20.12	100.85	35.67	129.45	56.67 to 95.50	117,167	95,052
150,000 TO 249,999	13	97.72	103.78	101.11	29.43	102.64	48.21	179.28	60.94 to 120.52	182,385	184,411
250,000 TO 499,999	10	91.46	97.18	100.32	28.53	96.87	60.45	170.15	60.96 to 133.38	329,200	330,266
500,000 TO 999,999	9	89.01	88.97	91.11	28.65	97.65	39.31	153.81	50.84 to 117.81	712,334	648,990
1,000,000 TO 1,999,999	4	66.80	76.31	78.55	34.63	97.15	39.84	131.80	N/A	1,359,000	1,067,499
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	71	Median :	96	COV :	38.75	95% Median C.I. :	89.57 to 98.65
Total Sales Price :	20,226,871	Wgt. Mean :	91	STD :	38.10	95% Wgt. Mean C.I. :	77.73 to 104.45
Total Adj. Sales Price :	20,226,871	Mean :	98	Avg. Abs. Dev :	27.77	95% Mean C.I. :	89.47 to 107.19
Total Assessed Value :	18,425,274						
Avg. Adj. Sales Price :	284,886	COD :	29.04	MAX Sales Ratio :	201.29		
Avg. Assessed Value :	259,511	PRD :	107.95	MIN Sales Ratio :	35.67		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	2	92.16	92.16	85.02	27.83	108.40	66.51	117.81	N/A	1,212,500	1,030,849
303	2	161.98	161.98	159.11	05.04	101.80	153.81	170.15	N/A	666,000	1,059,667
311	1	60.45	60.45	60.45		100.00	60.45	60.45	N/A	450,000	272,005
319	1	89.01	89.01	89.01		100.00	89.01	89.01	N/A	501,000	445,944
326	1	40.61	40.61	40.61		100.00	40.61	40.61	N/A	27,500	11,167
341	1	67.04	67.04	67.04		100.00	67.04	67.04	N/A	850,000	569,834
344	7	95.71	122.70	127.66	30.92	96.11	86.98	179.28	86.98 to 179.28	133,857	170,885
349	4	85.45	90.48	72.93	36.89	124.06	50.84	140.18	N/A	760,000	554,288
352	8	92.31	88.96	78.03	21.06	114.01	39.31	125.88	39.31 to 125.88	278,000	216,914
353	8	108.68	112.54	66.65	34.93	168.85	39.84	197.60	39.84 to 197.60	233,125	155,368
384	1	103.50	103.50	103.50		100.00	103.50	103.50	N/A	18,500	19,147
386	3	48.21	48.27	51.62	17.47	93.51	35.67	60.94	N/A	173,667	89,645
406	12	94.07	91.87	86.12	20.00	106.68	44.81	167.12	72.21 to 98.46	93,000	80,088
410	4	91.01	96.00	83.24	26.19	115.33	60.96	141.02	N/A	159,000	132,355
412	1	133.38	133.38	133.38		100.00	133.38	133.38	N/A	450,000	600,212
426	4	62.42	66.98	70.52	12.27	94.98	58.74	84.35	N/A	183,038	129,081
442	2	94.67	94.67	94.54	02.01	100.14	92.77	96.57	N/A	93,500	88,394
482	1	95.16	95.16	95.16		100.00	95.16	95.16	N/A	510,004	485,300
494	3	104.81	131.00	110.94	36.38	118.08	86.91	201.29	N/A	136,239	151,146
530	3	120.52	112.76	117.59	06.50	95.89	97.14	120.62	N/A	156,667	184,226
587	1	99.63	99.63	99.63		100.00	99.63	99.63	N/A	65,000	64,759
595	1	131.80	131.80	131.80		100.00	131.80	131.80	N/A	1,461,000	1,925,636

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Decrease	5%

What IF

93 York

AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 42
 Total Sales Price : 52,570,087
 Total Adj. Sales Price : 52,570,087
 Total Assessed Value : 39,299,567
 Avg. Adj. Sales Price : 1,251,669
 Avg. Assessed Value : 935,704

MEDIAN : 72
 WGT. MEAN : 75
 MEAN : 80
 COD : 22.23
 PRD : 106.59

COV : 28.96
 STD : 23.08
 Avg. Abs. Dev : 16.01
 MAX Sales Ratio : 169.72
 MIN Sales Ratio : 44.12

95% Median C.I. : 68.79 to 83.97
 95% Wgt. Mean C.I. : 69.41 to 80.10
 95% Mean C.I. : 72.71 to 86.67

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21	10	94.77	101.69	99.60	16.09	102.10	76.90	169.72	83.97 to 109.70	853,503	850,118
01-JAN-22 To 31-MAR-22	4	79.64	80.81	79.73	06.55	101.35	74.99	88.98	N/A	1,354,919	1,080,241
01-APR-22 To 30-JUN-22	4	79.61	81.21	80.99	11.56	100.27	70.79	94.81	N/A	1,090,650	883,357
01-JUL-22 To 30-SEP-22	1	138.87	138.87	138.87	00.00	100.00	138.87	138.87	N/A	700,000	972,102
01-OCT-22 To 31-DEC-22	7	65.87	67.24	67.20	08.27	100.06	58.73	83.83	58.73 to 83.83	1,650,333	1,108,946
01-JAN-23 To 31-MAR-23	4	70.40	74.85	72.23	08.22	103.63	67.80	90.80	N/A	1,356,116	979,551
01-APR-23 To 30-JUN-23	2	66.32	66.32	65.35	06.05	101.48	62.31	70.32	N/A	1,367,980	894,041
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	60.92	60.92	60.92	00.00	100.00	60.92	60.92	N/A	1,097,568	668,626
01-JAN-24 To 31-MAR-24	8	60.09	59.69	60.17	10.33	99.20	44.12	70.64	44.12 to 70.64	1,542,807	928,356
01-APR-24 To 30-JUN-24	1	101.88	101.88	101.88	00.00	100.00	101.88	101.88	N/A	400,000	407,513
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	19	88.45	94.94	91.12	17.17	104.19	70.79	169.72	76.90 to 101.59	1,000,911	911,983
01-OCT-22 To 30-SEP-23	13	68.79	69.44	68.33	08.42	101.62	58.73	90.80	62.31 to 70.48	1,516,366	1,036,070
01-OCT-23 To 30-SEP-24	10	61.87	64.03	61.44	14.64	104.22	44.12	101.88	55.66 to 70.64	1,384,002	850,299
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	16	74.11	78.60	75.29	16.52	104.40	58.73	138.87	65.87 to 85.99	1,377,163	1,036,820
01-JAN-23 To 31-DEC-23	7	70.32	70.42	68.86	08.25	102.27	60.92	90.80	60.92 to 90.80	1,322,570	910,702
<u>ALL</u>	42	72.01	79.69	74.76	22.23	106.59	44.12	169.72	68.79 to 83.97	1,251,669	935,704

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	42	72.01	79.69	74.76	22.23	106.59	44.12	169.72	68.79 to 83.97	1,251,669	935,704
<u>ALL</u>	42	72.01	79.69	74.76	22.23	106.59	44.12	169.72	68.79 to 83.97	1,251,669	935,704

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
<u>Irrigated</u>											
County	24	72.01	79.25	74.92	19.72	105.78	57.36	138.87	65.75 to 88.23	1,273,164	953,821
1	24	72.01	79.25	74.92	19.72	105.78	57.36	138.87	65.75 to 88.23	1,273,164	953,821
<u>ALL</u>	42	72.01	79.69	74.76	22.23	106.59	44.12	169.72	68.79 to 83.97	1,251,669	935,704

93 York
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 42	MEDIAN : 72	COV : 28.96	95% Median C.I. : 68.79 to 83.97
Total Sales Price : 52,570,087	WGT. MEAN : 75	STD : 23.08	95% Wgt. Mean C.I. : 69.41 to 80.10
Total Adj. Sales Price : 52,570,087	MEAN : 80	Avg. Abs. Dev : 16.01	95% Mean C.I. : 72.71 to 86.67
Total Assessed Value : 39,299,567			
Avg. Adj. Sales Price : 1,251,669	COD : 22.23	MAX Sales Ratio : 169.72	
Avg. Assessed Value : 935,704	PRD : 106.59	MIN Sales Ratio : 44.12	

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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	38	74.11	81.19	75.92	20.73	106.94	55.66	169.72	68.84 to 85.99	1,285,265	975,815
1	38	74.11	81.19	75.92	20.73	106.94	55.66	169.72	68.84 to 85.99	1,285,265	975,815
____ALL____	42	72.01	79.69	74.76	22.23	106.59	44.12	169.72	68.79 to 83.97	1,251,669	935,704

York County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	9,496	9,500	8,698	8,700	n/a	8,292	8,000	8,000	9,182
Butler	1	8,398	7,796	7,652	7,370	6,960	6,650	6,160	6,042	7,678
Clay	1	8,025	8,025	7,905	7,905	n/a	7,610	7,435	7,435	7,915
Fillmore	1	7,830	7,620	7,520	7,415	6,200	6,900	6,695	6,645	7,459
Hamilton	1	8,085	8,086	7,970	7,999	2,200	7,700	7,500	7,500	8,011
Polk	1	8,784	7,869	7,442	6,982	6,393	6,355	6,124	5,414	8,086
Saline	3	7,440	7,297	7,299	7,225	6,895	6,020	6,018	5,733	7,144
Seward	1	8,249	8,100	7,197	7,199	7,000	6,199	5,800	5,091	7,379

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	5,699	5,692	5,200	5,197	5,087	n/a	5,100	5,098	5,455
Butler	1	8,200	7,500	7,300	7,000	6,700	6,300	5,800	5,700	6,930
Clay	1	3,750	3,750	3,425	3,425	3,220	3,220	3,110	3,110	3,541
Fillmore	1	4,485	4,380	4,120	4,120	4,020	3,810	3,810	3,710	4,173
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Polk	1	6,281	5,951	4,576	4,565	4,114	3,982	3,839	3,861	5,543
Saline	3	3,675	3,674	3,376	3,335	3,252	3,229	3,226	3,089	3,415
Seward	1	6,400	6,400	6,350	6,200	6,100	5,500	5,350	4,300	6,047

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	1,698	1,655	1,688	1,700	n/a	n/a	n/a	1,314	1,684
Butler	1	3,295	3,270	3,208	3,220	2,659	3,079	n/a	2,975	3,259
Clay	1	1,540	1,540	1,540	1,540	n/a	n/a	n/a	1,435	1,533
Fillmore	1	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	1,711
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Polk	1	1,840	1,675	1,669	1,664	1,659	n/a	1,585	1,575	1,758
Saline	3	1,993	1,998	1,975	1,480	1,846	1,280	1,255	1,304	1,982
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	2,909

County	Mkt Area	CRP	TIMBER	WASTE
York	1	800	n/a	601
Butler	1	3,824	1,899	754
Clay	1	1,257	n/a	500
Fillmore	1	1,678	n/a	478
Hamilton	1	n/a	n/a	900
Polk	1	2,310	1,150	300
Saline	3	1,979	516	100
Seward	1	3,022	802	100

Source: 2025 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	14	Median :	45	COV :	29.19	95% Median C.I. :	38.34 to 57.91
Total Sales Price :	18,760,161	Wgt. Mean :	46	STD :	14.45	95% Wgt. Mean C.I. :	27.02 to 65.89
Total Adj. Sales Price :	18,760,161	Mean :	50	Avg.Abs.Dev :	09.58	95% Mean C.I. :	41.16 to 57.84
Total Assessed Value :	8,715,681						
Avg. Adj. Sales Price :	1,340,012	COD :	21.10	MAX Sales Ratio :	90.65		
Avg. Assessed Value :	622,549	PRD :	106.54	MIN Sales Ratio :	36.33		

Printed : 04/03/2025

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	4	57.24	57.77	58.13	03.65	99.38	54.81	61.80	N/A	1,045,651	607,883
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	1	90.65	90.65	90.65		100.00	90.65	90.65	N/A	700,000	634,527
10/01/2022 To 12/31/2022	3	39.17	40.80	41.20	05.59	99.03	38.34	44.90	N/A	1,715,408	706,671
01/01/2023 To 03/31/2023	1	45.90	45.90	45.90		100.00	45.90	45.90	N/A	1,040,000	477,383
04/01/2023 To 06/30/2023	1	45.90	45.90	45.90		100.00	45.90	45.90	N/A	1,040,000	477,383
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	4	39.22	39.26	38.71	06.07	101.42	36.33	42.28	N/A	1,662,833	643,710
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	5	57.91	64.35	62.80	14.19	102.47	54.81	90.65	N/A	976,521	613,212
10/01/2022 To 09/30/2023	5	44.90	42.84	42.55	06.37	100.68	38.34	45.90	N/A	1,445,245	614,956
10/01/2023 To 09/30/2024	4	39.22	39.26	38.71	06.07	101.42	36.33	42.28	N/A	1,662,833	643,710
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	4	42.04	53.27	47.12	34.51	113.05	38.34	90.65	N/A	1,461,556	688,635
01/01/2023 To 12/31/2023	2	45.90	45.90	45.90		100.00	45.90	45.90	N/A	1,040,000	477,383
<u>ALL</u>											
10/01/2021 To 09/30/2024	14	45.40	49.50	46.46	21.10	106.54	36.33	90.65	38.34 to 57.91	1,340,012	622,549

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	14	Median :	45	COV :	29.19	95% Median C.I. :	38.34 to 57.91
Total Sales Price :	18,760,161	Wgt. Mean :	46	STD :	14.45	95% Wgt. Mean C.I. :	27.02 to 65.89
Total Adj. Sales Price :	18,760,161	Mean :	50	Avg.Abs.Dev :	09.58	95% Mean C.I. :	41.16 to 57.84
Total Assessed Value :	8,715,681						
Avg. Adj. Sales Price :	1,340,012	COD :	21.10	MAX Sales Ratio :	90.65		
Avg. Assessed Value :	622,549	PRD :	106.54	MIN Sales Ratio :	36.33		

Printed : 04/03/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	14	45.40	49.50	46.46	21.10	106.54	36.33	90.65	38.34 to 57.91	1,340,012	622,549
_____ALL_____											
10/01/2021 To 09/30/2024	14	45.40	49.50	46.46	21.10	106.54	36.33	90.65	38.34 to 57.91	1,340,012	622,549

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
180002											
300001											
410091											
720015											
720075											
800567											
930012											
930083											
930096	14	45.40	49.50	46.46	21.10	106.54	36.33	90.65	38.34 to 57.91	1,340,012	622,549
_____ALL_____											
10/01/2021 To 09/30/2024	14	45.40	49.50	46.46	21.10	106.54	36.33	90.65	38.34 to 57.91	1,340,012	622,549

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Irrigated_____											
County	9	45.90	50.99	47.80	22.57	106.67	37.44	90.65	39.17 to 61.80	1,358,651	649,493
1	9	45.90	50.99	47.80	22.57	106.67	37.44	90.65	39.17 to 61.80	1,358,651	649,493
_____ALL_____											
10/01/2021 To 09/30/2024	14	45.40	49.50	46.46	21.10	106.54	36.33	90.65	38.34 to 57.91	1,340,012	622,549

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

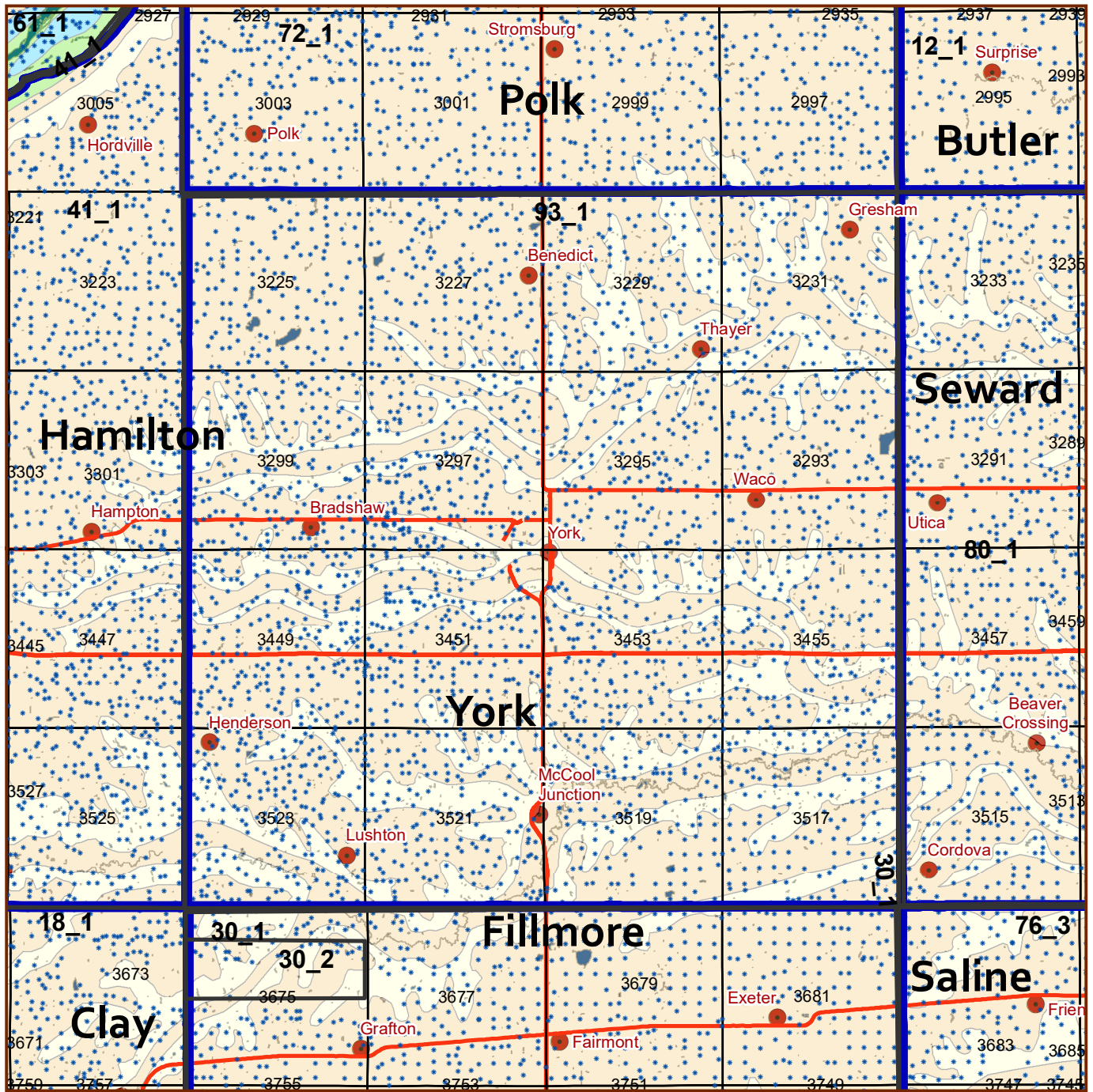
Number of Sales :	14	Median :	45	COV :	29.19	95% Median C.I. :	38.34 to 57.91
Total Sales Price :	18,760,161	Wgt. Mean :	46	STD :	14.45	95% Wgt. Mean C.I. :	27.02 to 65.89
Total Adj. Sales Price :	18,760,161	Mean :	50	Avg.Abs.Dev :	09.58	95% Mean C.I. :	41.16 to 57.84
Total Assessed Value :	8,715,681						
Avg. Adj. Sales Price :	1,340,012	COD :	21.10	MAX Sales Ratio :	90.65		
Avg. Assessed Value :	622,549	PRD :	106.54	MIN Sales Ratio :	36.33		

Printed : 04/03/2025

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Irrigated____											
County	13	45.90	50.36	46.64	21.20	107.98	36.33	90.65	39.17 to 57.91	1,411,089	658,169
1	13	45.90	50.36	46.64	21.20	107.98	36.33	90.65	39.17 to 57.91	1,411,089	658,169
____ALL____											
10/01/2021 To 09/30/2024	14	45.40	49.50	46.46	21.10	106.54	36.33	90.65	38.34 to 57.91	1,340,012	622,549

YORK COUNTY



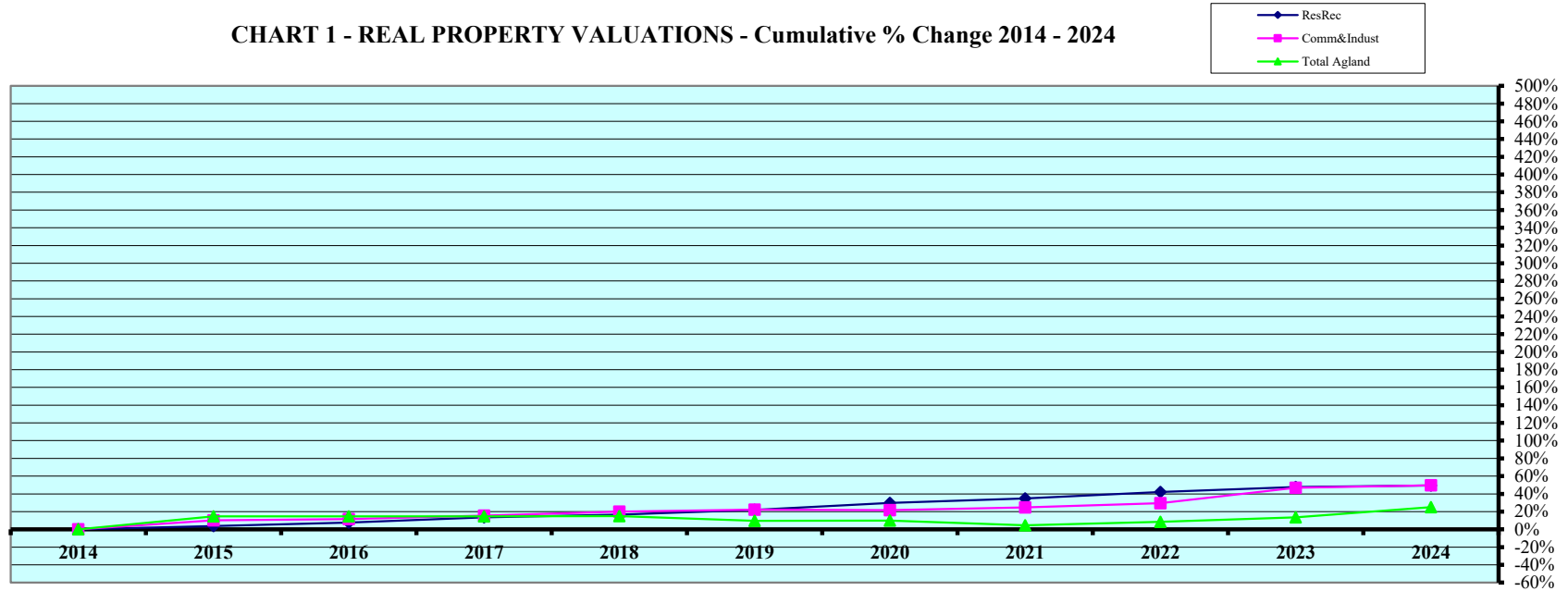
Legend

- 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 2014 - 2024



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
2014	478,899,974	-	-	-	247,968,727	-	-	-	1,920,995,438	-	-	-
2015	496,918,275	18,018,301	3.76%	3.76%	273,349,080	25,380,353	10.24%	10.24%	2,200,495,616	279,500,178	14.55%	14.55%
2016	516,026,022	19,107,747	3.85%	7.75%	276,846,621	3,497,541	1.28%	11.65%	2,203,188,182	2,692,566	0.12%	14.69%
2017	543,669,507	27,643,485	5.36%	13.52%	286,262,957	9,416,336	3.40%	15.44%	2,203,269,928	81,746	0.00%	14.69%
2018	558,040,692	14,371,185	2.64%	16.53%	297,521,013	11,258,056	3.93%	19.98%	2,205,105,134	1,835,206	0.08%	14.79%
2019	584,263,220	26,222,528	4.70%	22.00%	303,183,907	5,662,894	1.90%	22.27%	2,106,120,616	-98,984,518	-4.49%	9.64%
2020	621,833,552	37,570,332	6.43%	29.85%	301,565,407	-1,618,500	-0.53%	21.61%	2,111,106,364	4,985,748	0.24%	9.90%
2021	645,730,971	23,897,419	3.84%	34.84%	309,501,706	7,936,299	2.63%	24.81%	2,008,959,888	-102,146,476	-4.84%	4.58%
2022	680,894,214	35,163,243	5.45%	42.18%	321,435,065	11,933,359	3.86%	29.63%	2,082,136,868	73,176,980	3.64%	8.39%
2023	707,619,265	26,725,051	3.92%	47.76%	364,208,037	42,772,972	13.31%	46.88%	2,181,248,445	99,111,577	4.76%	13.55%
2024	715,766,466	8,147,201	1.15%	49.46%	371,033,109	6,825,072	1.87%	49.63%	2,401,748,369	220,499,924	10.11%	25.03%

Rate Annual %chg: Residential & Recreational **4.10%** Commercial & Industrial **4.11%** Agricultural Land **2.26%**

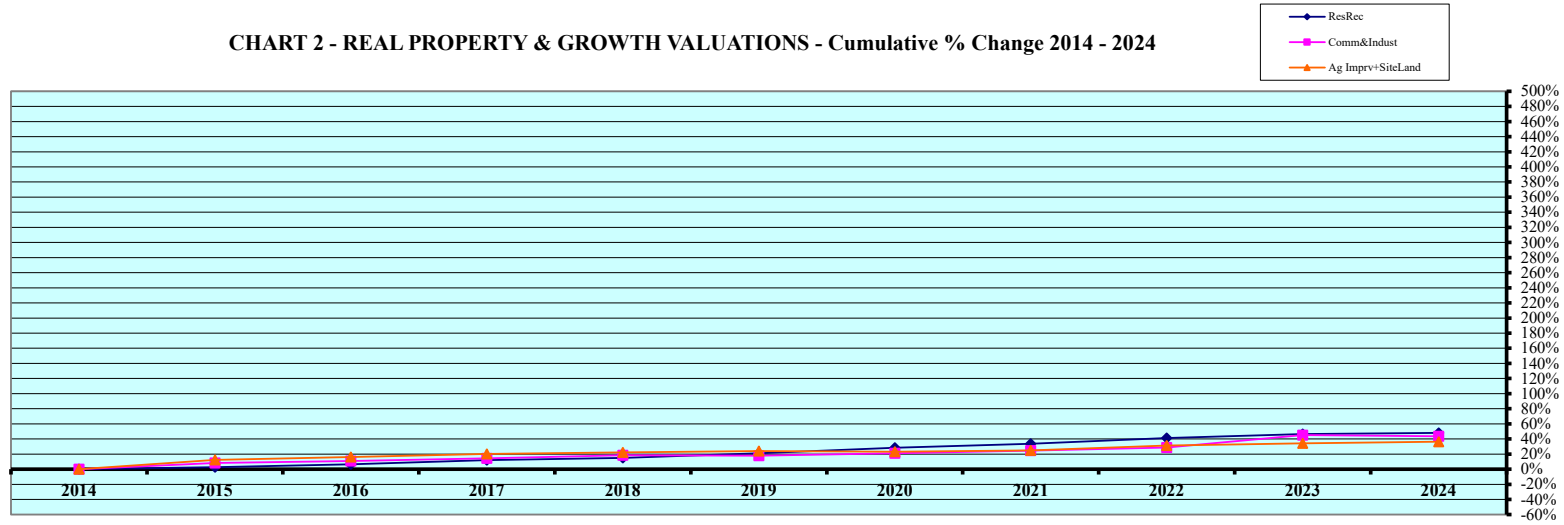
Cnty# **93**
County **YORK**

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.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	478,899,974	7,092,259	1.48%	471,807,715	--	--	247,968,727	10,705,536	4.32%	237,263,191	--	--
2015	496,918,275	5,001,842	1.01%	491,916,433	2.72%	2.72%	273,349,080	5,040,204	1.84%	268,308,876	8.20%	8.20%
2016	516,026,022	6,482,888	1.26%	509,543,134	2.54%	6.40%	276,846,621	1,677,301	0.61%	275,169,320	0.67%	10.97%
2017	543,669,507	7,380,612	1.36%	536,288,895	3.93%	11.98%	286,262,957	2,987,594	1.04%	283,275,363	2.32%	14.24%
2018	558,040,692	8,166,752	1.46%	549,873,940	1.14%	14.82%	297,521,013	3,609,051	1.21%	293,911,962	2.67%	18.53%
2019	584,263,220	5,134,494	0.88%	579,128,726	3.78%	20.93%	303,183,907	10,778,633	3.56%	292,405,274	-1.72%	17.92%
2020	621,833,552	7,590,350	1.22%	614,243,202	5.13%	28.26%	301,565,407	1,052,875	0.35%	300,512,532	-0.88%	21.19%
2021	645,730,971	6,132,361	0.95%	639,598,610	2.86%	33.56%	309,501,706	853,850	0.28%	308,647,856	2.35%	24.47%
2022	680,894,214	4,949,723	0.73%	675,944,491	4.68%	41.15%	321,435,065	2,083,138	0.65%	319,351,927	3.18%	28.79%
2023	707,619,265	6,833,979	0.97%	700,785,286	2.92%	46.33%	364,208,037	4,282,146	1.18%	359,925,891	11.97%	45.15%
2024	715,766,466	6,848,525	0.96%	708,917,941	0.18%	48.03%	371,033,109	14,725,803	3.97%	356,307,306	-2.17%	43.69%
Rate Ann%chg	4.10%	Resid & Recreat w/o growth				2.99%	4.11%	C & I w/o growth				2.66%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	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	
2014	62,884,488	47,806,139	110,690,627	6,185,151	5.59%	104,505,476	--	--
2015	70,352,875	57,348,661	127,701,536	3,526,181	2.76%	124,175,355	12.18%	12.18%
2016	72,183,109	60,046,546	132,229,655	3,806,214	2.88%	128,423,441	0.57%	16.02%
2017	75,207,064	63,455,918	138,662,982	5,565,129	4.01%	133,097,853	0.66%	20.24%
2018	74,893,043	64,610,971	139,504,014	4,180,335	3.00%	135,323,679	-2.41%	22.25%
2019	71,311,985	67,801,089	139,113,074	1,929,972	1.39%	137,183,102	-1.66%	23.93%
2020	70,125,766	67,566,895	137,692,661	1,541,884	1.12%	136,150,777	-2.13%	23.00%
2021	71,554,482	73,166,272	144,720,754	6,380,587	4.41%	138,340,167	0.47%	24.98%
2022	73,627,623	76,493,739	150,121,362	4,886,333	3.25%	145,235,029	0.36%	31.21%
2023	74,876,148	78,891,862	153,768,010	5,270,645	3.43%	148,497,365	-1.08%	34.16%
2024	75,352,422	79,543,896	154,896,318	3,942,619	2.55%	150,953,699	-1.83%	36.37%
Rate Ann%chg	1.83%	5.22%	3.42%	Ag Imprv+Site w/o growth			0.51%	

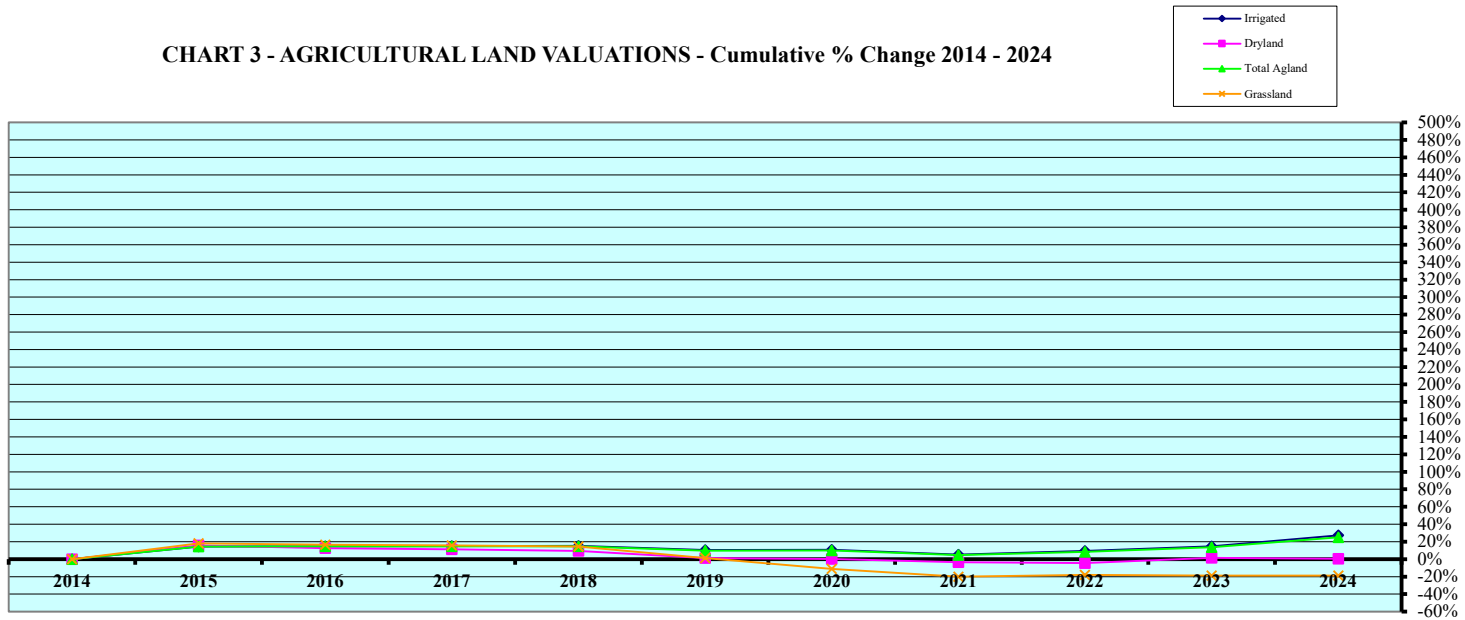
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.
Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2014 - 2024 CTL
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
Prepared as of 02/11/2025

Cnty# 93
County YORK

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,759,791,383	-	-	-	130,207,157	-	-	-	29,134,041	-	-	-
2015	2,013,630,082	253,838,699	14.42%	14.42%	150,613,533	20,406,376	15.67%	15.67%	34,402,271	5,268,230	18.08%	18.08%
2016	2,020,661,236	7,031,154	0.35%	14.82%	146,665,473	-3,948,060	-2.62%	12.64%	33,948,276	-453,995	-1.32%	16.52%
2017	2,022,571,501	1,910,265	0.09%	14.93%	144,990,757	-1,674,716	-1.14%	11.35%	33,755,560	-192,716	-0.57%	15.86%
2018	2,027,445,143	4,873,642	0.24%	15.21%	142,466,836	-2,523,921	-1.74%	9.42%	33,317,873	-437,687	-1.30%	14.36%
2019	1,942,944,733	-84,500,410	-4.17%	10.41%	131,758,865	-10,707,971	-7.52%	1.19%	29,526,465	-3,791,408	-11.38%	1.35%
2020	1,947,569,959	4,625,226	0.24%	10.67%	130,484,617	-1,274,248	-0.97%	0.21%	25,920,615	-3,605,850	-12.21%	-11.03%
2021	1,851,530,899	-96,039,060	-4.93%	5.21%	125,808,281	-4,676,336	-3.58%	-3.38%	23,299,124	-2,621,491	-10.11%	-20.03%
2022	1,925,618,976	74,088,077	4.00%	9.42%	124,418,499	-1,389,782	-1.10%	-4.45%	23,900,470	601,346	2.58%	-17.96%
2023	2,017,308,342	91,689,366	4.76%	14.63%	132,145,216	7,726,717	6.21%	1.49%	23,680,112	-220,358	-0.92%	-18.72%
2024	2,239,193,787	221,885,445	11.00%	27.24%	130,791,825	-1,353,391	-1.02%	0.45%	23,666,878	-13,234	-0.06%	-18.77%

Rate Ann.%chg: Irrigated **2.44%** Dryland **0.04%** Grassland **-2.06%**

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
2014	1,655,878	-	-	-	206,979	-	-	-	1,920,995,438	-	-	-
2015	1,650,325	-5,553	-0.34%	-0.34%	199,405	-7,574	-3.66%	-3.66%	2,200,495,616	279,500,178	14.55%	14.55%
2016	1,715,947	65,622	3.98%	3.63%	197,250	-2,155	-1.08%	-4.70%	2,203,188,182	2,692,566	0.12%	14.69%
2017	1,743,589	27,642	1.61%	5.30%	208,521	11,271	5.71%	0.75%	2,203,269,928	81,746	0.00%	14.69%
2018	1,666,141	-77,448	-4.44%	0.62%	209,141	620	0.30%	1.04%	2,205,105,134	1,835,206	0.08%	14.79%
2019	1,677,697	11,556	0.69%	1.32%	212,856	3,715	1.78%	2.84%	2,106,120,616	-98,984,518	-4.49%	9.64%
2020	1,617,325	-60,372	-3.60%	-2.33%	5,513,848	5,300,992	2490.41%	2563.96%	2,111,106,364	4,985,748	0.24%	9.90%
2021	1,563,560	-53,765	-3.32%	-5.58%	6,758,024	1,244,176	22.56%	3165.08%	2,008,959,888	-102,146,476	-4.84%	4.58%
2022	1,305,164	-258,396	-16.53%	-21.18%	6,893,759	135,735	2.01%	3230.66%	2,082,136,868	73,176,980	3.64%	8.39%
2023	1,260,206	-44,958	-3.44%	-23.89%	6,854,569	-39,190	-0.57%	3211.72%	2,181,248,445	99,111,577	4.76%	13.55%
2024	1,262,522	2,316	0.18%	-23.76%	6,833,357	-21,212	-0.31%	3201.47%	2,401,748,369	220,499,924	10.11%	25.03%

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

Rate Ann.%chg: Total Agric Land **2.26%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	1,762,304,794	284,492	6,195			129,024,952	30,894	4,176			28,632,066	20,583	1,391		
2015	2,015,397,388	286,460	7,036	13.58%	13.58%	150,038,738	29,430	5,098	22.07%	22.07%	33,210,840	19,904	1,669	19.95%	19.95%
2016	2,020,624,041	287,235	7,035	-0.01%	13.56%	146,431,365	28,714	5,100	0.03%	22.11%	33,921,383	20,315	1,670	0.07%	20.03%
2017	2,022,501,453	287,514	7,034	0.00%	13.56%	145,018,718	28,432	5,100	0.02%	22.13%	33,796,664	20,245	1,669	-0.02%	20.01%
2018	2,027,228,463	288,211	7,034	-0.01%	13.55%	142,656,105	27,966	5,101	0.01%	22.14%	33,458,742	20,041	1,670	0.01%	20.02%
2019	1,943,389,598	289,079	6,723	-4.42%	8.53%	131,544,333	27,408	4,800	-5.91%	14.92%	29,496,557	19,583	1,506	-9.78%	8.28%
2020	1,947,721,759	289,062	6,738	0.23%	8.77%	130,482,979	27,189	4,799	-0.01%	14.91%	25,918,354	17,109	1,515	0.58%	8.90%
2021	1,852,014,178	289,618	6,395	-5.10%	3.23%	125,803,760	27,097	4,643	-3.26%	11.17%	23,289,684	15,352	1,517	0.14%	9.06%
2022	1,924,742,484	290,028	6,636	3.78%	7.13%	124,410,135	26,518	4,692	1.05%	12.34%	23,979,588	14,917	1,607	5.96%	15.56%
2023	2,016,162,093	290,284	6,945	4.66%	12.12%	132,171,372	26,076	5,069	8.04%	21.37%	23,681,680	14,730	1,608	0.01%	15.57%
2024	2,239,761,242	290,825	7,701	10.88%	24.32%	130,436,604	25,406	5,134	1.29%	22.93%	23,669,535	14,724	1,608	0.00%	15.56%

Rate Annual %chg Average Value/Acre: 2.43%

0.11%

-1.89%

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
2014	1,625,757	2,713	599			769,206	831	925			1,922,356,775	339,513	5,662		
2015	1,651,093	2,754	600	0.04%	0.04%	1,126,036	962	1,170	26.47%	26.47%	2,201,424,095	339,510	6,484	14.52%	14.52%
2016	1,715,941	2,862	600	0.00%	0.04%	197,250	395	500	-57.27%	-45.96%	2,202,889,980	339,521	6,488	0.06%	14.59%
2017	1,729,471	2,885	600	0.00%	0.04%	195,245	390	500	0.00%	-45.96%	2,203,241,551	339,467	6,490	0.03%	14.63%
2018	1,730,617	2,886	600	0.00%	0.04%	208,721	391	533	6.68%	-42.35%	2,205,282,648	339,495	6,496	0.08%	14.72%
2019	1,679,647	2,802	600	0.00%	0.04%	212,856	400	533	-0.13%	-42.42%	2,106,322,991	339,271	6,208	-4.42%	9.65%
2020	1,617,427	2,698	600	0.00%	0.03%	5,490,288	3,241	1,694	217.98%	83.09%	2,111,230,807	339,299	6,222	0.22%	9.89%
2021	1,563,548	2,604	600	0.15%	0.18%	6,749,714	4,766	1,416	-16.39%	53.08%	2,009,420,884	339,436	5,920	-4.86%	4.55%
2022	1,307,996	2,178	600	0.01%	0.19%	6,893,759	4,858	1,419	0.21%	53.40%	2,081,333,962	338,499	6,149	3.87%	8.59%
2023	1,260,206	2,099	601	0.00%	0.20%	6,851,379	4,815	1,423	0.26%	53.80%	2,180,126,730	338,003	6,450	4.90%	13.92%
2024	1,261,358	2,101	601	0.00%	0.20%	6,833,787	4,812	1,420	-0.19%	53.51%	2,401,962,526	337,868	7,109	10.22%	25.56%

93
YORK

Rate Annual %chg Average Value/Acre: 2.25%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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	225,747,750	35,224,494	70,296,479	713,536,731	286,999,515	84,033,594	2,229,735	2,401,748,369	75,352,422	79,543,896	0	3,974,712,985
cnty sectorvalue % of total value:		5.68%	0.89%	1.77%	17.95%	7.22%	2.11%	0.06%	60.43%	1.90%	2.00%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
203	BENEDICT	850,993	247,314	199,158	6,981,910	3,671,453	0	0	0	0	0	0	11,950,828
1.44%	%sector of county sector	0.38%	0.70%	0.28%	0.98%	1.28%							0.30%
	%sector of municipality	7.12%	2.07%	1.67%	58.42%	30.72%							100.00%
273	BRADSHAW	871,092	694,931	1,929,120	9,981,971	6,404,600	0	0	0	0	0	0	19,881,714
1.93%	%sector of county sector	0.39%	1.97%	2.74%	1.40%	2.23%							0.50%
	%sector of municipality	4.38%	3.50%	9.70%	50.21%	32.21%							100.00%
219	GRESHAM	184,855	185,768	3,408	4,649,389	2,624,398	0	0	0	0	0	0	7,647,818
1.55%	%sector of county sector	0.08%	0.53%	0.00%	0.65%	0.91%							0.19%
	%sector of municipality	2.42%	2.43%	0.04%	60.79%	34.32%							100.00%
1,080	HENDERSON	2,538,602	396,362	34,998	58,938,399	11,228,461	0	0	0	0	0	0	73,136,822
7.65%	%sector of county sector	1.12%	1.13%	0.05%	8.26%	3.91%							1.84%
	%sector of municipality	3.47%	0.54%	0.05%	80.59%	15.35%							100.00%
28	LUSHTON	28,670	10,590	324	1,084,992	3,581,726	0	0	486,489	0	40,847	0	5,233,638
0.20%	%sector of county sector	0.01%	0.03%	0.00%	0.15%	1.25%			0.02%		0.05%		0.13%
	%sector of municipality	0.55%	0.20%	0.01%	20.73%	68.44%			9.30%		0.78%		100.00%
453	MCCOOL JUNCTION	669,450	183,160	4,027	22,487,178	6,637,217	0	0	0	0	0	0	29,981,032
3.21%	%sector of county sector	0.30%	0.52%	0.01%	3.15%	2.31%							0.75%
	%sector of municipality	2.23%	0.61%	0.01%	75.00%	22.14%							100.00%
44	THAYER	610,176	14,205	434	1,782,180	1,109,939	0	0	406,326	0	26,760	0	3,950,020
0.31%	%sector of county sector	0.27%	0.04%	0.00%	0.25%	0.39%			0.02%		0.03%		0.10%
	%sector of municipality	15.45%	0.36%	0.01%	45.12%	28.10%			10.29%		0.68%		100.00%
296	WACO	675,836	522,617	1,291,620	14,260,889	2,128,704	1,046,164	0	0	0	0	0	19,925,830
2.10%	%sector of county sector	0.30%	1.48%	1.84%	1.84%	2.00%	1.24%						0.50%
	%sector of municipality	3.39%	2.62%	6.48%	71.57%	10.68%	5.25%						100.00%
8,071	YORK	44,684,267	12,965,867	6,956,937	399,178,657	228,932,877	11,759,592	0	48,614	0	0	0	704,526,811
57.14%	%sector of county sector	19.79%	36.81%	9.90%	55.94%	79.77%	13.99%		0.00%				17.73%
	%sector of municipality	6.34%	1.84%	0.99%	56.66%	32.49%	1.67%		0.01%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
10,668	Total Municipalities	51,113,942	15,220,815	10,420,026	519,345,571	266,319,379	12,805,756	0	941,429	0	67,607	0	876,234,522
75.52%	%all municip.sectors of cnty	22.64%	43.21%	14.82%	72.78%	92.79%	15.24%		0.04%		0.08%		22.05%

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 10,127

Value : 4,540,462,469

Growth 35,653,064

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	385	7,211,515	33	680,497	16	1,731,230	434	9,623,242	
02. Res Improve Land	3,956	78,803,142	266	16,028,167	519	32,422,668	4,741	127,253,977	
03. Res Improvements	4,005	630,234,212	343	99,657,798	533	166,369,956	4,881	896,261,966	
04. Res Total	4,390	716,248,869	376	116,366,462	549	200,523,854	5,315	1,033,139,185	10,731,529
% of Res Total	82.60	69.33	7.07	11.26	10.33	19.41	52.48	22.75	30.10
05. Com UnImp Land	146	6,954,364	16	796,686	4	146,133	166	7,897,183	
06. Com Improve Land	699	35,063,780	37	2,632,332	29	2,556,328	765	40,252,440	
07. Com Improvements	717	254,603,728	42	8,970,909	35	9,615,317	794	273,189,954	
08. Com Total	863	296,621,872	58	12,399,927	39	12,317,778	960	321,339,577	11,992,067
% of Com Total	89.90	92.31	6.04	3.86	4.06	3.83	9.48	7.08	33.64
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	11	1,350,935	4	2,007,347	4	1,641,515	19	4,999,797	
11. Ind Improvements	11	15,195,920	4	40,272,805	4	39,837,944	19	95,306,669	
12. Ind Total	11	16,546,855	4	42,280,152	4	41,479,459	19	100,306,466	7,070,901
% of Ind Total	57.89	16.50	21.05	42.15	21.05	41.35	0.19	2.21	19.83
13. Rec UnImp Land	0	0	1	4,650	8	188,317	9	192,967	
14. Rec Improve Land	0	0	2	11,753	6	241,107	8	252,860	
15. Rec Improvements	0	0	2	217,759	22	2,127,859	24	2,345,618	
16. Rec Total	0	0	3	234,162	30	2,557,283	33	2,791,445	0
% of Rec Total	0.00	0.00	9.09	8.39	90.91	91.61	0.33	0.06	0.00
Res & Rec Total	4,390	716,248,869	379	116,600,624	579	203,081,137	5,348	1,035,930,630	10,731,529
% of Res & Rec Total	82.09	69.14	7.09	11.26	10.83	19.60	52.81	22.82	30.10
Com & Ind Total	874	313,168,727	62	54,680,079	43	53,797,237	979	421,646,043	19,062,968
% of Com & Ind Total	89.27	74.27	6.33	12.97	4.39	12.76	9.67	9.29	53.47
17. Taxable Total	5,264	1,029,417,596	441	171,280,703	622	256,878,374	6,327	1,457,576,673	29,794,497
% of Taxable Total	83.20	70.63	6.97	11.75	9.83	17.62	62.48	32.10	83.57

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	17	1,177,407	3,855,385		0	0	0
19. Commercial	14	4,281,550	21,585,619		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		17	1,177,407	3,855,385
19. Commercial	0	0	0		14	4,281,550	21,585,619
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					31	5,458,957	25,441,004

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	426	75	85	586

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	11	3,415,501	420	296,069,949	2,367	1,849,179,170	2,798	2,148,664,620
28. Ag-Improved Land	4	413,676	139	103,506,291	776	630,308,727	919	734,228,694
29. Ag Improvements	4	1,406,131	150	29,507,753	848	169,078,598	1,002	199,992,482

30. Ag Total

3,800

3,082,885,796

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	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	74	73.88	2,548,860	
33. HomeSite Improvements	1	0.00	571,565	77	0.00	15,962,987	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.16	1,520	21	33.33	309,390	
36. FarmSite Improv Land	2	4.06	36,645	124	323.94	3,235,520	
37. FarmSite Improvements	3	0.00	834,566	146	0.00	13,544,766	
38. FarmSite Total							
39. Road & Ditches	0	15.70	0	0	973.88	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	34,500	1	1.00	34,500	
32. HomeSite Improv Land	400	401.18	13,840,710	474	475.06	16,389,570	
33. HomeSite Improvements	423	0.00	83,392,716	501	0.00	99,927,268	
34. HomeSite Total				502	476.06	116,351,338	
35. FarmSite UnImp Land	125	152.34	1,388,645	147	185.83	1,699,555	
36. FarmSite Improv Land	720	1,905.16	17,508,425	846	2,233.16	20,780,590	
37. FarmSite Improvements	800	0.00	85,685,882	949	0.00	100,065,214	
38. FarmSite Total				1,096	2,418.99	122,545,359	
39. Road & Ditches	0	6,886.05	0	0	7,875.63	0	
40. Other- Non Ag Use	0	1,096.65	878,636	0	1,096.65	878,636	
41. Total Section VI				1,598	11,867.33	239,775,333	5,858,567

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	2,156,295	12	1,386.56	2,156,295

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	2	110.03	540,406
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	2	110.03	540,406
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	159,009.90	54.64%	1,510,007,164	56.51%	9,496.31
46. 1A	42,486.39	14.60%	403,620,705	15.11%	9,500.00
47. 2A1	19,221.39	6.60%	167,183,613	6.26%	8,697.79
48. 2A	38,836.11	13.34%	337,870,153	12.64%	8,699.90
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5,570.08	1.91%	46,186,747	1.73%	8,291.94
51. 4A1	15,325.98	5.27%	122,607,840	4.59%	8,000.00
52. 4A	10,566.67	3.63%	84,530,757	3.16%	7,999.75
53. Total	291,016.52	100.00%	2,672,006,979	100.00%	9,181.63
Dry					
54. 1D1	8,187.63	32.25%	46,662,741	33.70%	5,699.18
55. 1D	6,502.80	25.61%	37,012,383	26.73%	5,691.76
56. 2D1	817.53	3.22%	4,251,156	3.07%	5,200.00
57. 2D	2,328.33	9.17%	12,100,946	8.74%	5,197.26
58. 3D1	3,888.73	15.32%	19,782,028	14.28%	5,087.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,052.95	8.09%	10,470,045	7.56%	5,100.00
61. 4D	1,609.20	6.34%	8,203,091	5.92%	5,097.62
62. Total	25,387.17	100.00%	138,482,390	100.00%	5,454.82
Grass					
63. 1G1	7,926.98	54.16%	13,404,123	54.50%	1,690.95
64. 1G	1,317.59	9.00%	2,180,919	8.87%	1,655.23
65. 2G1	5,108.18	34.90%	8,622,573	35.06%	1,687.99
66. 2G	36.35	0.25%	61,795	0.25%	1,700.00
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	246.59	1.68%	324,065	1.32%	1,314.19
71. Total	14,635.69	100.00%	24,593,475	100.00%	1,680.38
Irrigated Total	291,016.52	86.12%	2,672,006,979	93.98%	9,181.63
Dry Total	25,387.17	7.51%	138,482,390	4.87%	5,454.82
Grass Total	14,635.69	4.33%	24,593,475	0.87%	1,680.38
72. Waste	2,102.38	0.62%	1,262,480	0.04%	600.50
73. Other	4,766.21	1.41%	6,765,139	0.24%	1,419.40
74. Exempt	1,160.28	0.34%	0	0.00%	0.00
75. Market Area Total	337,907.97	100.00%	2,843,110,463	100.00%	8,413.86

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	359.55	3,302,970	40,099.24	370,934,881	250,557.73	2,297,769,128	291,016.52	2,672,006,979
77. Dry Land	68.50	380,337	3,441.52	18,911,449	21,877.15	119,190,604	25,387.17	138,482,390
78. Grass	64.49	106,505	1,730.40	2,916,999	12,840.80	21,569,971	14,635.69	24,593,475
79. Waste	0.30	180	247.35	148,410	1,854.73	1,113,890	2,102.38	1,262,480
80. Other	1.02	1,020	528.75	570,731	4,236.44	6,193,388	4,766.21	6,765,139
81. Exempt	13.48	0	701.85	0	444.95	0	1,160.28	0
82. Total	493.86	3,791,012	46,047.26	393,482,470	291,366.85	2,445,836,981	337,907.97	2,843,110,463

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	291,016.52	86.12%	2,672,006,979	93.98%	9,181.63
Dry Land	25,387.17	7.51%	138,482,390	4.87%	5,454.82
Grass	14,635.69	4.33%	24,593,475	0.87%	1,680.38
Waste	2,102.38	0.62%	1,262,480	0.04%	600.50
Other	4,766.21	1.41%	6,765,139	0.24%	1,419.40
Exempt	1,160.28	0.34%	0	0.00%	0.00
Total	337,907.97	100.00%	2,843,110,463	100.00%	8,413.86

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	119,109	103	704,501	104	10,483,544	129	11,307,154	37,059
83.2 Bradshaw City	27	337,114	142	1,364,083	147	7,872,230	174	9,573,427	2,951
83.3 Gresham City	28	160,694	111	644,708	112	7,491,477	140	8,296,879	197,059
83.4 Henderson City	25	630,510	425	11,035,165	425	69,284,744	450	80,950,419	249,775
83.5 Lushton City	22	51,876	22	123,238	26	1,557,751	48	1,732,865	108,704
83.6 Mccool Jct	23	261,818	188	3,007,441	188	25,413,155	211	28,682,414	198,983
83.7 Rural Benedict	3	99,320	90	5,087,932	91	26,325,877	94	31,513,129	528,558
83.8 Rural Bradshaw	2	28,092	110	6,205,038	111	32,751,237	113	38,984,367	341,798
83.9 Rural Gresham	1	50,500	43	2,724,421	43	11,584,198	44	14,359,119	119,878
83.10 Rural Henderson	3	129,825	58	3,512,710	59	22,759,045	62	26,401,580	82,101
83.11 Rural Lakes	11	63,189	33	1,069,812	52	9,176,875	63	10,309,876	0
83.12 Rural Mccool Jct	15	1,616,862	117	7,384,753	119	36,906,719	134	45,908,334	934,160
83.13 Rural Waco	5	214,104	107	6,915,637	112	32,682,597	117	39,812,338	292,750
83.14 Rural York	2	40,205	63	3,922,775	68	21,216,792	70	25,179,772	194,284
83.15 Thayer City	28	114,965	34	133,143	35	1,945,959	63	2,194,067	173,403
83.16 Waco City	18	238,024	136	2,086,900	138	20,147,832	156	22,472,756	0
83.17 York City	190	5,304,352	2,792	59,598,610	2,826	485,924,304	3,016	550,827,266	6,088,540
83.18 York Suburban	15	355,650	175	11,985,970	249	75,083,248	264	87,424,868	1,181,526
84 Residential Total	443	9,816,209	4,749	127,506,837	4,905	898,607,584	5,348	1,035,930,630	10,731,529

Schedule XII : Commercial 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>	
85.1	Benedict City	4	8,610	24	72,186	25	3,606,609	29	3,687,405	0
85.2	Bradshaw City	6	23,775	32	181,625	35	6,394,333	41	6,599,733	0
85.3	Gresham City	9	32,614	28	95,499	28	2,836,841	37	2,964,954	0
85.4	Henderson City	13	152,462	73	1,699,780	73	9,477,114	86	11,329,356	18,113
85.5	Lushton City	3	3,441	4	9,890	4	3,757,371	7	3,770,702	0
85.6	Mccool Jct	15	246,226	40	877,346	41	6,118,211	56	7,241,783	0
85.7	Rural Benedict	1	6,935	3	175,982	4	193,831	5	376,748	11,331
85.8	Rural Bradshaw	5	143,665	17	1,201,326	17	18,886,285	22	20,231,276	7,070,901
85.9	Rural Henderson	2	8,435	13	347,345	13	1,207,715	15	1,563,495	0
85.10	Rural Mccool Jct	2	20,668	5	177,376	6	3,058,680	8	3,256,724	0
85.11	Rural Waco	1	29,129	7	1,760,793	8	26,794,008	9	28,583,930	0
85.12	Rural York	1	90,000	1	42,000	5	241,481	6	373,481	0
85.13	Thayer City	8	3,421	7	70,431	7	1,310,393	15	1,384,245	0
85.14	Waco City	4	104,531	15	117,422	16	3,184,831	20	3,406,784	0
85.15	York City	83	5,970,724	491	33,558,427	504	234,069,999	587	273,599,150	11,930,136
85.16	York Suburban	9	1,052,547	24	4,864,809	27	47,358,921	36	53,276,277	32,487
86	Commercial Total	166	7,897,183	784	45,252,237	813	368,496,623	979	421,646,043	19,062,968

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	7,861.55	53.96%	13,351,779	54.41%	1,698.36
88. 1G	1,317.59	9.04%	2,180,919	8.89%	1,655.23
89. 2G1	5,108.18	35.06%	8,622,573	35.14%	1,687.99
90. 2G	36.35	0.25%	61,795	0.25%	1,700.00
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	246.59	1.69%	324,065	1.32%	1,314.19
95. Total	14,570.26	100.00%	24,541,131	100.00%	1,684.33
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
Grass Total	14,570.26	99.55%	24,541,131	99.79%	1,684.33
CRP Total	65.43	0.45%	52,344	0.21%	800.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	14,635.69	100.00%	24,593,475	100.00%	1,680.38

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

93 York

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	713,536,731	1,033,139,185	319,602,454	44.79%	10,731,529	43.29%
02. Recreational	2,229,735	2,791,445	561,710	25.19%	0	25.19%
03. Ag-Homesite Land, Ag-Res Dwelling	75,352,422	116,351,338	40,998,916	54.41%	1,521,815	52.39%
04. Total Residential (sum lines 1-3)	791,118,888	1,152,281,968	361,163,080	45.65%	12,253,344	44.10%
05. Commercial	286,999,515	321,339,577	34,340,062	11.97%	11,992,067	7.79%
06. Industrial	84,033,594	100,306,466	16,272,872	19.36%	7,070,901	10.95%
07. Total Commercial (sum lines 5-6)	371,033,109	421,646,043	50,612,934	13.64%	19,062,968	8.50%
08. Ag-Farmsite Land, Outbuildings	78,665,260	122,545,359	43,880,099	55.78%	4,336,752	50.27%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	878,636	878,636	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	79,543,896	123,423,995	43,880,099	55.16%	4,336,752	49.71%
12. Irrigated	2,239,193,787	2,672,006,979	432,813,192	19.33%		
13. Dryland	130,791,825	138,482,390	7,690,565	5.88%		
14. Grassland	23,666,878	24,593,475	926,597	3.92%		
15. Wasteland	1,262,522	1,262,480	-42	0.00%		
16. Other Agland	6,833,357	6,765,139	-68,218	-1.00%		
17. Total Agricultural Land	2,401,748,369	2,843,110,463	441,362,094	18.38%		
18. Total Value of all Real Property (Locally Assessed)	3,643,444,262	4,540,462,469	897,018,207	24.62%	35,653,064	23.64%

2025 Assessment Survey for York County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$281100
7.	Adopted budget, or granted budget if different from above:
	\$277,800
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$135,132.12
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 \$59,000 per year into a fund to do the next commercial reappraisal. \$25,000 for Eagleview aerial photography.
10.	Part of the assessor's budget that is dedicated to the computer system:
	48,453.67
11.	Amount of the assessor's budget set aside for education/workshops:
	\$7,000
12.	Amount of last year's assessor's budget not used:
	\$80,276.65

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?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes, york.samgis.biz
8.	Who maintains the GIS software and maps?
	Office Staff and SAM Co, LLC
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagleview
10.	When was the aerial imagery last updated?
	Flyover was done November of 2023. To be updated in 2024.

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 & Vanguard
2.	GIS Services:
	SAM Co, LLC
3.	Other services:
	Eagleview for Aerial Imagery

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.
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.

2025 Residential Assessment Survey for York County

1.	Valuation data collection done by:
	County assessor and staff
2.	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.
3.	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 uses the tables provided in their CAMA system to determine the local market information.
4.	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, It is the goal of the office going forward to develop depreciation tables for individual assessor locations or subdivisions, as needed.
5.	Describe the methodology used to determine the residential lot values?
	Sales Comparison is used to analyze the few available sales and watch for changes.
6.	How are rural residential site values developed?
	Using same as other residential.
7.	Are there form 191 applications on file?
	Yes, 1 - Shadow Brooke
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	Sales Approach

2025 Commercial Assessment Survey for York County

1.	Valuation data collection done by:
	County assessor and contractor.
2.	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.
2a.	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.
3.	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 and utilizes their CAMA system for local market analysis.
4.	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.
5.	Describe the methodology used to determine the commercial lot values.
	Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels. Commercial and residential land tends to be more interchangeable in the smaller communities, and the values and trends tend to be similar.

2025 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:
	County assessor and staff.
2.	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.
3.	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.
4.	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.
5.	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.
6.	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.
6a.	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>
7a.	How many parcels have a special valuation application on file?
	5
7b.	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>

7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A



2024 York County Three Year Plan of Assessment

Prepared by Kurt Bulgrin, York County Assessor
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Statutory Requirements

Nebraska Revised Statutes 77-1311.02

Plan of assessment; preparation

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 practices 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 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

County Description

The following information is taken from the 2024 Reports and Opinions of the Property Tax Administrator.

With a total area of 572 square miles, York County has 14,354 residents, per the Census Bureau Quick Facts for 2024, a 2% population increase over the 2023 U.S. Census. Reports indicate that 75% 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 \$145,084 (2023 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 524 employer establishments with total employment of 6,486, for a 3% 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.

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

Valuation Group	Description
1	York
2	Henderson
3	McCool Junction
4	Waco
5	Benedict, Bradshaw, Gresham, Lushton, Thayer
6	Rural and Lakes

Description of Analysis Commercial parcels are analyzed utilizing four valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	York
2	Henderson
3	Benedict, Bradshaw, Gresham, Lushton, McCool Junction, Thayer, Waco
4	Rural Commercial and Industrial

Description of Real Property

All property in the State of Nebraska is subject to property tax unless expressly exempt by the Constitution of the State of Nebraska, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 92% - 100% of actual value for all real property excluding agricultural and horticultural land
- 69% - 75% of actual value for agricultural and horticultural land
- 69% - 75% of special value for agricultural and horticultural land which meets the qualifications for special value under 77-1344
- 44% - 50% of actual value for agricultural and horticultural land for school district bonds after January 1, 2022.

2024 Levels of Value

The levels of value for York County for assessment year 2023 are:

Class	Level of Value
Residential	98%
Commercial	98%
Agricultural	72%
School Bond Value Agricultural Land	48%

Per the 2024 York County Abstract of Assessment, the county consists of the following property types:

Class	Parcels	% of total	Valuation	% of Taxable Value
Residential	5,305	52.31%	858,185,468	22.22%
Commercial	970	9.56%	299,949,575	7.76%
Industrial	19	0.19%	94,191,037	2.44%
Recreational	33	0.33%	3,239,767	0.08%
Agricultural	3,815	37.62%	2,607,341,076	67.50%
Totals	10,142	100%	3,862,906,923	100.00%

Approaches to Value

Approaches to value are used in accordance with International Association of Assessment Officers (IAAO) mass appraisal techniques.

Market Approach

Sales of like properties are analyzed and used to establish values. For example, dry land sales in each agricultural market area in the county are studied and used to set dry crop assessed values for each area. Residential and commercial properties are separated by Assessor Locations to set values. Analyzing sales establishes 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 with applicable.

Cost Approach

This approach is best used for new construction.

Current Resources

Staff

The staff in the York County Assessor's Office consists of the assessor, deputy assessor and two clerks.

Assessor – Holds a State of Nebraska Assessor Certificate, which was obtained in August of 2021 and has collected 54.5 of continuing education hours in the current 4-year education cycle (60 hours of continuing education are required during a 4-year term for re-certification). This includes completing the IOAA Course 101 as required by law in the first 4-year term. The county assessor must also complete the IOAA Course 301 in their first 4-year term.

Deputy Assessor – The deputy assessor holds a State of Nebraska Assessor Certificate and must obtain 60 hours of continuing education in a 4-year term to maintain certification.

Full Time Clerks – Do not currently hold a State of Nebraska Assessor Certification.

Budget

(FY2024-25 budget request may differ from the final budget adopted by the County Board of Commissioners; the adopted budget will be recorded in italics)

The requested budget for FY2024-25 that has been submitted is as follows:

Assessor General Fund Function 605 Budget: \$281,100

This includes funding for all personnel, operating, supplies and material and capital outlay costs.

Reappraisal Sinking Fund 643 Budget: \$135,132.12

This includes funding for commercial reappraisals and permit work, aerial photography payments and a vehicle for the assessor's office.

Data Processing Request: \$48,453.67

This includes funding for computer equipment and funding for service agreements for our CAMA system and gis/mapping system.

Software and Equipment

York County uses Vanguard Appraisals, Inc CAMAvision and its costing manual for our mass appraisal software. We have licenses for five work stations in the office and one remote license so we can complete inspection work in the field. SAM, LLC is our GIS/mapping vendor and also does our parcel maintenance. Last year, EagleView conducted a flyover of our county to update our aerial photography. We can also utilize the EagleView photography and software for desktop reviews of parcels, including updating measurements of improvements and land uses across the county.

Education

The Assessor and Deputy Assessor annually attend the Nebraska Association of County Assessors (NACA) workshop in August and the Nebraska Association of County Officials (NACO) convention in December where continuing education hours are offered. Educational hours are also provided by the Nebraska Department of Revenue-Property Assessment Division via hour long webinars hosted throughout the year. In addition to these educational opportunities, the assessor attends monthly meeting with fellow central district assessors.

Assessor's Duties and Responsibilities

Records Maintenance, Mapping and Ownership of Changes

Ownership is updated monthly via real estate transfers Forms 521 and deeds from the Register of Deeds in the County Clerk's office. The sales files are then updated and maintained to ensure accurate data for sales studies of the next assessment year. Record maintenance is being performed via GIS, building permits, and field reviews. Field reviews are now performed using the Microsoft Surface Pro 7 tablet which enables the office staff to make instant changes to a property therefore reducing paper waste and improving office efficiency.

Administrative Reports

The following is a list of reports and notices the County Assessor's office is required to generate and send to various recipients:

- Beginning Farmer Exemption Application – make recommendation to the County Board of Equalization of approval or denial by February 1st
- Permissive Exemption Applications – make recommendation to the County Board of Equalization by March 1st in years divisible by four
- Aircraft Information Report – submitted to the Nebraska Department of Revenue by March 1st
- Intent To Tax statements – sent to governmental entities that own property not used for public purpose by March 1st
- Abstract of Real Property– submitted to the Nebraska Department of Revenue by March 19th
- Homestead Exemption Applications – must mail exemption application to individuals who were granted an exemption the previous year by April 1st
- Form 458X – must be filed with Tax Commissioner by May 30th
- Change of Valuation Notices – sent to property owners by June 1st

- Assessment Rolls Notice – submit to local paper that assessment roll is complete by June 1st
- Overvalued, Undervalued and Omitted Property Report – presented to the County Board of Equalization for action by July 25th
- TERC Change Orders – must recertify County Abstract of Real Property with the Property Tax Administrator by June 5th
- Assessment Sales Ratios – mail to local media by June 6th
- Three Year Plan of Assessment – prepared by June 15th of each year, presented to the
- County Board of Equalization by July 31st of each year and sent to the Department of Revenue by October 31st of each year
- Special Valuation Application – send notice of approval or denial by July 22nd
- Notice of Rejection of Homestead Exemption – must be sent to applicant by July 31st
- Cemetery Report – report sent to the County Board of Equalization by August 1st
- Homestead Exemption Application – approve or deny application based on ownership and occupancy by August 15th
- Certification of Value to Political Subdivisions – submitted to all political subdivisions by August 20th
- School District Taxable Value Report – submitted to the Property Tax Administrator by August 20th
- Certification of Average Assessed Value of Single-Family Residential Property – must certify to the Nebraska Department of Revenue by September 1st
- Certify Tax List – must complete the tax list and deliver it to the County Treasurer by November 22nd
- Homestead Exemption Tax Loss – submitted to the Department of Revenue by November 30th
- Certificate of Taxes Levied – must file with the Property Tax Administrator by December 1st
- Real Estate Transfers Form 521 and electronic sales file – sent to the Department of Revenue via the state sales file by the 15th of every month

In addition to the aforementioned reports and notices, our office also sends out notices via postcards to taxpayers about inspections for the 6-year inspection cycle, reminders for filing personal property returns and homestead applications. These mailings are not required by law, but are sent as a courtesy to the taxpayer to remind them of important filing deadlines.

Personal Property

Personal property returns are filed in the assessor's office either in person, or are sent by email by the owner or tax preparer. Returns can be filed from January 1st through May 1st. Returns filed after May 1st are subject to a 10% penalty, and after June 30th the penalty increases to 25% of taxes due. A Failure to File notice is sent on active accounts when the filing deadline has passed.

Homestead Exemption

Eligible applicants file between February 1st and June 30th each year. 477 applications were filed in my office in 2024, up from 463 in 2023. Applicants must own and occupy their home and meet certain age and income requirements. Veterans with a 100% service-related disability are also eligible for the homestead exemption.

Permissive Exemptions

Organizations that meet certain criteria for tax exemption status file either a Form 451 or Form 451A. The Form 451 is the Exemption Application, which is filed for initial qualification in years divisible by 4. The application is reviewed by the Assessor and County Board of Equalization in order to qualify. The Form 451A is the Statement of Reaffirmation of Tax Exemption and is filed in the intervening years. The reaffirmation is reviewed by the Assessor.

Tax Increment Financing

Applications from any entity requesting TIF must file in the Assessor's office by August 1st.

Central Assessed Properties

The Assessor's office reviews and maintains information given by the Department of Revenue, Property Assessment Division for railroads and public service entities.

Taxing Districts and Tax Rates

Maintain records of school districts and other tax districts to ensure accurate information for levy purposes.

Tax List Corrections

Prepare tax list corrections for the Board of Equalization and Treasurer for items such as accelerated taxes for building removal, personal property sale/out of business, or other types of corrections.

Protest Process with the County Board of Equalization

June 1 starts the protest process for owners of real and personal property. As property owners call or come to the office, the Assessor and office staff explain the current assessment actions for the valuation change, if a change occurred. The Assessor and office staff also explain the statutory requirements for assessed values. The Assessor prepares information for CBOE for each protest filed. This protest preparation includes on-site inspections of any residential or commercial parcel. Protests of agricultural parcels require review of the most recent FSA certification and map in addition to a possible on-site inspection. The Assessor attends all protest hearings.

Tax Equalization and Review Commission

Statewide equalization occurs after assessment actions are 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. The Assessor customarily attends appeal hearings before TERC as a result of action taken by the County Board of Equalization at the local.

3 Year Plan of Assessment

The County Assessor is required to physically inspect all properties located within the county at least once every six years. It has been the practice for many years in York County to conduct said inspections at least once every 4 years. The inspection process includes updating photos in the CAMA system, make note of any improvements that have been added or removed, and measure and sketch new improvements. York County also contracts with an appraisal company to perform commercial appraisals, the most recent of which was completed for the 2023 Assessment Year. In addition to the annual inspection areas, the Assessor's office also reviews building permits and changes to parcels outside the annual inspection area when warranted. The inspection areas for the next three in section years are:

2024 Inspection Plan

Rural acreages and ag residences in 12-1, 12-2, 12-3 and 12-4 (townships of Stewart, Thayer, Morton and Arborville, respectfully) will be inspected, including the villages of Benedict, Gresham and Thayer. Portions of the City of York will also be inspected, included Original Town and some subdivisions north of the tracks. A desk review of parcels in 10-1, 10-2, 10-3, 10-4, 11-1, 11-2, 11-3 and 11-4 (townships of Beaver, LeRoy, Baker, Brown, Waco, New York, Lockridge and Bradshaw, respectfully) will be conducted in 2024, including the villages of Waco and Bradshaw, and the subdivisions in the City of York that are not included in the physical inspection of York this year in an effort to place all parcels in the county in the 2020 pricing manual. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

2025 Inspection Plan

Rural acreages and ag residences in 11-1, 11-2, 11-3, and 11-4 (townships of Waco, New York, Lockridge and Bradshaw, respectfully) will be inspected, including the villages of Waco and Bradshaw and the northeast quarter and the northwest quarter of the City of York. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

2026 Inspection Plan

Rural acreages and ag residences in 10-1, 10-2, 10-3, and 10-4 (townships of Beaver, Leroy, Baker and Brown, respectfully) will be inspected, including the southeast and southwest quarters of the City of York (while the southeast quarter was just inspected in 2024, I'm including it again this assessment year so that it will be on track to be inspected with southwest quarter every 4

years going forward). A partial commercial revaluation may also take place during this assessment year along with a review of ag land uses. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

Conclusion

The York County Assessor and his is exceptionally skilled staff strive every day to do our very best to serve the people of York County, including tax payers and property owners, the various governing boards, property appraisers, title companies and realtors. The support received from the York County Board of Commissioners through its annual budget review and apportionment is greatly appreciated.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Kurt Bulgrin", with a long horizontal flourish extending to the right.

Kurt Bulgrin
York County Assessor