

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). 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 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2007) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Revenue Property Assessment Division, hereinafter referred to as the Division, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Division regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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2008 Commission Summary

93 York

Residential Real Property - Current

Number of Sales	411	COD	5.74
Total Sales Price	\$33,923,063	PRD	100.26
Total Adj. Sales Price	\$33,927,863	COV	11.99
Total Assessed Value	\$33,156,899	STD	11.75
Avg. Adj. Sales Price	\$82,550	Avg. Abs. Dev.	5.67
Avg. Assessed Value	\$80,674	Min	20.00
Median	98.82	Max	199.24
Wgt. Mean	97.73	95% Median C.I.	98.34 to 99.15
Mean	97.98	95% Wgt. Mean C.I.	97.04 to 98.42
		95% Mean C.I.	96.85 to 99.12
% of Value of the Class of all Real Property Value in the County			29.02
% of Records Sold in the Study Period			8.01
% of Value Sold in the Study Period			8.77
Average Assessed Value of the Base			73,641

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	411	98.82	5.74	100.26
2007	414	98.94	5.32	100.73
2006	371	99.38	6.03	101.84
2005	390	99.30	6.41	101.97
2004	354	98.90	7.43	102.01
2003	388	99	10.63	104.88
2002	399	99	7.22	102.09
2001	413	98	6.7	100.17

2008 Commission Summary

93 York

Commercial Real Property - Current

Number of Sales	63	COD	5.70
Total Sales Price	\$11,618,100	PRD	108.70
Total Adj. Sales Price	\$11,478,013	COV	12.97
Total Assessed Value	\$10,171,144	STD	12.49
Avg. Adj. Sales Price	\$182,191	Avg. Abs. Dev.	5.56
Avg. Assessed Value	\$161,447	Min	38.61
Median	97.62	Max	164.40
Wgt. Mean	88.61	95% Median C.I.	95.78 to 98.75
Mean	96.33	95% Wgt. Mean C.I.	75.44 to 101.79
		95% Mean C.I.	93.24 to 99.41
% of Value of the Class of all Real Property Value in the County			13.12
% of Records Sold in the Study Period			6.75
% of Value Sold in the Study Period			5.95
Average Assessed Value of the Base			183,095

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	63	97.62	5.70	108.70
2007	60	98.79	5.48	100.74
2006	55	97.92	7.68	104.90
2005	62	98.12	15.58	107.11
2004	56	98.63	13.14	101.11
2003	51	100	18.69	103.11
2002	60	100	20.62	95.73
2001	82	97	14.81	105.27

2008 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 about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in York County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in York County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in York County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in York County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	411	MEDIAN:	97	COV:	15.21	95% Median C.I.:	96.57 to 98.17
TOTAL Sales Price:	33,923,063	WGT. MEAN:	95	STD:	14.68	95% Wgt. Mean C.I.:	94.24 to 96.42
TOTAL Adj.Sales Price:	33,927,863	MEAN:	97	AVG.ABS.DEV:	8.24	95% Mean C.I.:	95.13 to 97.97
TOTAL Assessed Value:	32,343,658						
AVG. Adj. Sales Price:	82,549	COD:	8.48	MAX Sales Ratio:	201.27		
AVG. Assessed Value:	78,695	PRD:	101.28	MIN Sales Ratio:	20.00		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	69	97.42	96.67	96.81	5.24	99.85	69.75	124.23	95.82 to 99.22	90,570	87,682
10/01/05 TO 12/31/05	51	98.98	98.42	98.23	3.14	100.20	90.00	113.75	97.45 to 99.36	77,083	75,718
01/01/06 TO 03/31/06	43	98.70	98.38	95.87	6.64	102.61	61.36	128.49	96.10 to 99.91	81,665	78,294
04/01/06 TO 06/30/06	60	98.10	96.84	97.18	4.26	99.65	62.83	106.81	96.56 to 99.31	74,462	72,359
07/01/06 TO 09/30/06	59	96.81	98.41	94.23	9.65	104.44	73.48	201.27	95.43 to 98.51	83,322	78,512
10/01/06 TO 12/31/06	41	96.55	99.18	97.26	8.31	101.97	75.93	126.65	94.80 to 100.07	86,959	84,576
01/01/07 TO 03/31/07	27	96.92	96.48	93.94	12.78	102.71	63.77	127.63	89.89 to 103.19	81,568	76,621
04/01/07 TO 06/30/07	61	90.00	89.76	89.59	17.85	100.19	20.00	199.24	84.56 to 93.30	83,347	74,673
<u>Study Years</u>											
07/01/05 TO 06/30/06	223	98.44	97.44	97.03	4.79	100.43	61.36	128.49	97.42 to 98.98	81,434	79,013
07/01/06 TO 06/30/07	188	95.73	95.49	93.38	12.73	102.27	20.00	201.27	94.37 to 96.92	83,871	78,317
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	203	97.63	98.09	96.04	7.20	102.14	61.36	201.27	96.71 to 98.51	81,087	77,872
<u>ALL</u>											
	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695

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TOTAL Adj.Sales Price:	33,927,863	MEAN:	97	AVG.ABS.DEV:	8.24	95% Mean C.I.:	95.13 to 97.97
TOTAL Assessed Value:	32,343,658						
AVG. Adj. Sales Price:	82,549	COD:	8.48	MAX Sales Ratio:	201.27		
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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475
BENEDICT	9	90.90	90.29	86.48	8.22	104.40	62.52	102.76	83.87 to 101.78	49,853	43,116
BRADSHAW	11	99.66	112.07	102.96	22.53	108.84	69.75	201.27	92.68 to 161.18	32,700	33,668
GRESHAM	12	97.21	93.33	91.65	10.98	101.82	65.05	117.60	80.07 to 103.00	44,291	40,595
HENDERSON	41	94.80	94.39	91.35	9.34	103.33	63.77	127.63	89.93 to 98.17	72,482	66,214
LUSHTON	2	45.62	45.62	66.97	56.16	68.12	20.00	71.24	N/A	6,000	4,018
MCCOOL JUNCTION	13	97.08	94.78	95.73	5.41	99.01	62.83	105.89	93.66 to 98.48	69,903	66,916
RURAL BENEDICT	2	82.26	82.26	76.79	19.96	107.12	65.84	98.67	N/A	172,500	132,455
RURAL BRADSHAW	3	103.19	109.60	103.99	8.94	105.40	98.96	126.65	N/A	123,666	128,597
RURAL HENDERSON	1	95.78	95.78	95.78			95.78	95.78	N/A	125,000	119,725
RURAL MCCOOL JCT	4	96.35	95.50	95.30	3.70	100.21	89.89	99.43	N/A	91,500	87,202
RURAL WACO	4	93.19	92.88	91.98	4.23	100.97	86.19	98.93	N/A	82,125	75,540
RURAL YORK	8	97.81	90.84	95.81	9.53	94.81	57.54	100.87	57.54 to 100.87	99,575	95,402
SPRING LAKE EST	1	104.17	104.17	104.17			104.17	104.17	N/A	6,000	6,250
THAYER	1	83.80	83.80	83.80			83.80	83.80	N/A	6,000	5,028
WACO	10	96.55	96.17	89.80	14.42	107.09	52.83	127.20	85.88 to 124.35	77,700	69,775
YORK	282	97.52	97.30	96.12	7.19	101.24	47.91	199.24	96.90 to 98.51	87,119	83,736
YORK SUB	6	99.87	100.65	100.52	1.52	100.13	98.34	106.20	98.34 to 106.20	161,916	162,751
<u>ALL</u>											
	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	380	97.11	96.71	95.33	8.51	101.45	20.00	201.27	96.56 to 97.99	80,021	76,283
2	10	99.87	100.57	100.22	1.62	100.35	98.34	106.20	98.67 to 104.17	124,700	124,977
3	20	95.55	91.65	92.44	10.78	99.14	57.54	126.65	89.89 to 99.39	104,880	96,953
4	1	95.41	95.41	95.41			95.41	95.41	N/A	175,000	166,964
<u>ALL</u>											
	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	390	97.32	96.91	95.38	8.22	101.60	47.91	201.27	96.73 to 98.34	84,166	80,276
2	15	91.69	86.93	86.00	16.00	101.08	20.00	117.60	84.18 to 98.93	18,933	16,282
3	6	98.36	97.42	96.65	3.90	100.80	87.55	105.54	87.55 to 105.54	136,516	131,937
<u>ALL</u>											
	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695

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Type: Qualified

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TOTAL Adj.Sales Price:	33,927,863	MEAN:	97	AVG.ABS.DEV:	8.24	95% Mean C.I.:	95.13 to 97.97
TOTAL Assessed Value:	32,343,658						
AVG. Adj. Sales Price:	82,549	COD:	8.48	MAX Sales Ratio:	201.27		
AVG. Assessed Value:	78,695	PRD:	101.28	MIN Sales Ratio:	20.00		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	410	97.18	96.64	95.37	8.41	101.33	20.00	201.27	96.57 to 98.24	82,665	78,834
06	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475
07											
<u>ALL</u>	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001											
41-0091											
72-0015	11	90.90	88.83	82.27	10.01	107.97	62.52	102.76	65.84 to 101.78	72,153	59,359
72-0075	1	126.65	126.65	126.65			126.65	126.65	N/A	40,000	50,660
80-0567	28	94.30	92.80	90.20	12.44	102.88	52.83	127.20	86.49 to 99.21	59,928	54,055
93-0012	296	97.78	97.23	96.29	7.13	100.97	47.91	199.24	96.94 to 98.64	88,704	85,417
93-0083	20	96.49	90.48	95.38	9.98	94.86	20.00	105.89	93.66 to 98.48	64,637	61,650
93-0096	55	95.20	98.05	93.35	12.02	105.03	63.77	201.27	92.81 to 98.96	70,308	65,635
NonValid School											
<u>ALL</u>	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	22	90.60	85.52	86.02	15.22	99.42	20.00	117.60	76.99 to 95.74	23,868	20,531
Prior TO 1860	2	97.78	97.78	98.07	3.34	99.70	94.51	101.04	N/A	55,000	53,939
1860 TO 1899	19	95.32	99.38	97.48	10.11	101.94	76.47	161.18	90.90 to 100.39	45,723	44,573
1900 TO 1919	88	97.12	98.75	95.94	11.89	102.93	52.83	201.27	95.08 to 98.99	58,487	56,111
1920 TO 1939	73	97.08	97.28	95.26	7.75	102.12	47.91	128.49	95.59 to 99.43	63,212	60,219
1940 TO 1949	14	97.00	95.02	95.53	4.67	99.47	75.93	102.69	91.74 to 101.20	62,321	59,533
1950 TO 1959	23	96.37	95.64	95.29	7.26	100.37	75.40	121.68	94.37 to 99.31	86,593	82,510
1960 TO 1969	43	97.19	95.43	94.89	5.64	100.56	67.61	106.81	94.70 to 99.51	109,809	104,203
1970 TO 1979	65	98.48	96.73	96.08	5.75	100.67	62.52	124.35	96.86 to 99.15	111,883	107,499
1980 TO 1989	26	98.88	99.13	96.89	7.16	102.32	78.95	127.20	94.92 to 100.40	106,057	102,754
1990 TO 1994	8	89.78	91.12	86.36	13.44	105.51	73.08	124.23	73.08 to 124.23	150,000	129,541
1995 TO 1999	12	95.00	93.44	90.51	6.62	103.24	65.84	105.54	90.55 to 99.36	103,358	93,546
2000 TO Present	16	99.41	98.61	98.74	3.31	99.87	85.88	105.96	97.77 to 101.78	162,901	160,843
<u>ALL</u>	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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(!: Derived)

NUMBER of Sales:	411	MEDIAN:	97	COV:	15.21	95% Median C.I.:	96.57 to 98.17
TOTAL Sales Price:	33,923,063	WGT. MEAN:	95	STD:	14.68	95% Wgt. Mean C.I.:	94.24 to 96.42
TOTAL Adj.Sales Price:	33,927,863	MEAN:	97	AVG.ABS.DEV:	8.24	95% Mean C.I.:	95.13 to 97.97
TOTAL Assessed Value:	32,343,658						
AVG. Adj. Sales Price:	82,549	COD:	8.48	MAX Sales Ratio:	201.27		
AVG. Assessed Value:	78,695	PRD:	101.28	MIN Sales Ratio:	20.00		

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	6	89.90	80.09	83.53	22.52	95.88	20.00	117.60	20.00 to 117.60	2,100	1,754	
5000 TO 9999	11	104.17	109.86	111.75	21.54	98.31	76.47	201.27	83.80 to 128.49	6,954	7,771	
Total \$ _____												
1 TO 9999	17	93.40	99.35	107.76	24.44	92.20	20.00	201.27	83.80 to 117.60	5,241	5,647	
10000 TO 29999	45	99.09	102.00	101.19	12.76	100.80	60.68	162.09	95.31 to 101.82	20,508	20,752	
30000 TO 59999	87	96.38	97.15	96.39	10.71	100.78	47.91	199.24	94.51 to 98.66	45,492	43,851	
60000 TO 99999	132	97.50	96.12	95.89	5.57	100.24	52.83	121.68	96.18 to 98.64	79,435	76,169	
100000 TO 149999	93	96.90	94.02	94.01	6.39	100.01	62.52	111.11	95.08 to 98.48	121,230	113,963	
150000 TO 249999	33	98.01	94.88	94.71	6.14	100.18	65.84	106.20	96.45 to 99.63	183,110	173,426	
250000 TO 499999	4	97.44	97.36	97.15	1.85	100.21	94.56	100.00	N/A	288,875	280,655	
ALL	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	7	89.80	80.68	83.72	20.21	96.37	20.00	117.60	20.00 to 117.60	2,514	2,104	
5000 TO 9999	10	93.23	95.77	94.76	14.07	101.07	71.24	124.35	76.47 to 111.80	7,600	7,201	
Total \$ _____												
1 TO 9999	17	90.00	89.56	92.68	17.15	96.63	20.00	124.35	76.47 to 109.63	5,505	5,103	
10000 TO 29999	48	98.89	98.03	91.26	15.35	107.41	47.91	201.27	94.70 to 100.63	22,341	20,389	
30000 TO 59999	95	96.18	97.32	94.61	9.94	102.87	52.83	162.09	94.39 to 97.06	48,690	46,064	
60000 TO 99999	136	97.40	96.29	94.67	6.74	101.71	62.52	199.24	96.14 to 98.64	83,651	79,188	
100000 TO 149999	82	97.87	96.34	95.89	4.71	100.47	74.39	121.68	96.52 to 98.85	124,671	119,546	
150000 TO 249999	30	99.31	97.44	96.83	4.73	100.62	65.84	107.95	97.77 to 100.14	187,701	181,760	
250000 TO 499999	3	96.55	97.04	96.83	1.88	100.22	94.56	100.00	N/A	301,833	292,255	
ALL	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	411	MEDIAN:	97	COV:	15.21	95% Median C.I.:	96.57 to 98.17
TOTAL Sales Price:	33,923,063	WGT. MEAN:	95	STD:	14.68	95% Wgt. Mean C.I.:	94.24 to 96.42
TOTAL Adj.Sales Price:	33,927,863	MEAN:	97	AVG.ABS.DEV:	8.24	95% Mean C.I.:	95.13 to 97.97
TOTAL Assessed Value:	32,343,658						
AVG. Adj. Sales Price:	82,549	COD:	8.48	MAX Sales Ratio:	201.27		
AVG. Assessed Value:	78,695	PRD:	101.28	MIN Sales Ratio:	20.00		

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QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	24	91.44	86.86	89.80	14.77	96.72	20.00	117.60	84.18 to 96.64	28,004	25,148	
20	101	99.35	100.81	97.97	10.99	102.90	60.68	201.27	97.03 to 100.63	39,818	39,009	
25	16	98.44	96.55	97.34	8.95	99.19	47.91	127.00	94.30 to 102.76	60,421	58,812	
30	223	96.92	95.99	95.05	6.92	100.99	52.83	199.24	96.14 to 97.85	91,277	86,758	
35	24	94.94	93.17	93.18	5.13	99.99	74.39	101.20	89.71 to 98.32	143,683	133,884	
40	19	99.86	96.57	95.65	5.91	100.96	65.84	107.95	96.94 to 100.94	190,687	182,397	
45	3	98.34	99.00	98.95	0.90	100.06	98.01	100.66	N/A	215,094	212,829	
50	1	99.51	99.51	99.51			99.51	99.51	N/A	195,600	194,642	
<u>ALL</u>												
	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695	

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	23	91.20	86.00	86.91	14.72	98.95	20.00	117.60	84.18 to 95.74	24,917	21,655	
100	11	93.92	97.40	92.01	11.73	105.85	80.07	124.35	80.93 to 124.23	63,818	58,722	
101	244	97.52	97.69	95.60	8.14	102.19	47.91	201.27	96.82 to 98.48	83,213	79,554	
102	34	98.22	99.14	96.59	8.49	102.63	62.52	199.24	95.08 to 100.39	107,633	103,966	
103	16	98.07	94.52	94.73	5.54	99.78	78.95	103.19	87.12 to 99.63	145,828	138,136	
104	69	96.79	94.80	94.25	7.94	100.59	52.83	128.49	94.64 to 98.99	68,005	64,094	
111	1	81.07	81.07	81.07			81.07	81.07	N/A	96,800	78,477	
301	4	95.63	98.04	95.17	6.98	103.01	87.55	113.35	N/A	111,375	106,000	
302	1	100.05	100.05	100.05			100.05	100.05	N/A	135,000	135,062	
304	8	99.48	99.86	99.71	1.68	100.15	96.56	105.54	96.56 to 105.54	123,262	122,899	
<u>ALL</u>												
	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	23	91.20	86.00	86.91	14.72	98.95	20.00	117.60	84.18 to 95.74	24,917	21,655	
20	34	100.65	109.11	104.60	18.50	104.31	60.68	201.27	96.79 to 116.26	20,488	21,430	
25	11	100.00	97.82	97.19	8.89	100.64	83.62	127.00	83.87 to 105.80	38,771	37,683	
30	298	97.05	95.74	95.20	6.64	100.56	47.91	127.63	96.37 to 97.90	83,006	79,024	
35	16	96.27	94.89	94.93	4.21	99.96	85.42	101.20	87.12 to 99.38	138,456	131,434	
40	25	99.15	99.11	95.21	11.20	104.10	65.84	199.24	96.94 to 100.51	173,986	165,655	
45	3	98.01	97.74	97.13	2.07	100.64	94.56	100.66	N/A	245,094	238,050	
50	1	99.51	99.51	99.51			99.51	99.51	N/A	195,600	194,642	
<u>ALL</u>												
	411	97.17	96.55	95.33	8.48	101.28	20.00	201.27	96.57 to 98.17	82,549	78,695	

York County 2008 Assessment Actions taken to address the following property classes/subclasses:

Residential

For 2008, the county conducted a market study of the residential class of real property. Market information displayed in the preliminary statistics indicated the level of value for the residential class was at 97 percent of market value.

York County completed the following assessment actions:

- Questionnaires were sent to all residential owners in the towns of Benedict and Gresham. On-site inspections were conducted and new photographs were taken of improvements this subclass. Values were determined using market information available in these two towns since July 1, 2004.
- Several market areas inside the City of York were visually inspected and new photographs were taken. Parcels were revalued as necessary.
- In the rural residential subclass, the townships of Stewart, Thayer, Morton, and Arborville were reviewed. Physical inspections were completed, and the county took new photos of building sites. New values were established for these properties using sales information from the rural residential subclass.
- Values were equalized in the rural residential townships of West Blue, McFadden, Hays, and Henderson as they are all the same distance from the City of York as Arborville, Morton, Thayer, and Stewart.
- Values were equalized in the towns of Bradshaw, Waco, McCool Junction, and Henderson using sales information.

After completing the assessment actions for 2008 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level and were equalized throughout the county.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2008 Assessment Survey for York County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor and Deputy
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2007
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2008
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	N/A
7.	Number of market areas/neighborhoods for this property class:
	14
8.	How are these defined?
	There are 14 neighborhoods within the city limits of York, as well as York Suburban and Rural Residential. All villages define a market area.
9.	Is "Assessor Location" a usable valuation identity?
	Yes
10.	Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)
	Yes. The suburban area is a two mile radius outside of the town of York.

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	The market significance of suburban is defined in the assessor location "Suburban"
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
300			300

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	411	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.34 to 99.15
TOTAL Sales Price:	33,923,063	WGT. MEAN:	98	STD:	11.75	95% Wgt. Mean C.I.:	97.04 to 98.42
TOTAL Adj.Sales Price:	33,927,863	MEAN:	98	AVG.ABS.DEV:	5.67	95% Mean C.I.:	96.85 to 99.12
TOTAL Assessed Value:	33,156,899						
AVG. Adj. Sales Price:	82,549	COD:	5.74	MAX Sales Ratio:	199.24		
AVG. Assessed Value:	80,673	PRD:	100.26	MIN Sales Ratio:	20.00		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	69	98.79	97.03	98.00	3.71	99.01	69.75	110.37	97.26 to 99.31	90,570	88,756
10/01/05 TO 12/31/05	51	99.15	99.27	98.92	2.66	100.36	90.00	113.75	98.84 to 99.84	77,083	76,248
01/01/06 TO 03/31/06	43	99.35	99.92	98.63	5.26	101.31	61.36	128.49	98.46 to 100.35	81,665	80,546
04/01/06 TO 06/30/06	60	98.34	97.11	97.74	3.40	99.36	62.83	106.81	96.79 to 99.24	74,462	72,776
07/01/06 TO 09/30/06	59	97.92	98.21	96.01	6.91	102.29	73.48	162.09	96.65 to 100.07	83,322	79,998
10/01/06 TO 12/31/06	41	99.15	100.18	98.87	5.06	101.33	82.83	126.05	97.94 to 100.96	86,959	85,974
01/01/07 TO 03/31/07	27	98.54	98.36	99.04	6.66	99.31	71.24	127.54	96.00 to 100.95	81,568	80,788
04/01/07 TO 06/30/07	61	98.06	95.61	96.14	12.05	99.45	20.00	199.24	95.52 to 99.65	83,347	80,127
<u>Study Years</u>											
07/01/05 TO 06/30/06	223	98.88	98.12	98.25	3.72	99.86	61.36	128.49	98.47 to 99.20	81,434	80,013
07/01/06 TO 06/30/07	188	98.53	97.82	97.12	8.13	100.72	20.00	199.24	97.84 to 99.31	83,871	81,457
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	203	98.66	98.64	97.66	5.19	101.01	61.36	162.09	98.02 to 99.28	81,087	79,186
<u>ALL</u>											
	411	98.82	97.98	97.73	5.74	100.26	20.00	199.24	98.34 to 99.15	82,549	80,673

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	9	99.06	96.09	98.62	4.16	97.43	83.87	102.76	90.00 to 99.80	49,853	49,166
BRADSHAW	11	99.31	101.34	100.10	10.55	101.23	69.75	161.18	92.81 to 102.04	32,700	32,733
GRESHAM	12	97.97	99.09	96.59	3.57	102.59	93.62	117.60	95.32 to 99.21	44,291	42,783
HENDERSON	41	99.24	99.13	98.77	3.01	100.36	84.18	117.99	98.58 to 100.90	72,482	71,590
LUSHTON	2	45.62	45.62	66.97	56.16	68.12	20.00	71.24	N/A	6,000	4,018
MCCOOL JUNCTION	13	97.73	95.17	97.25	4.36	97.86	62.83	100.50	95.85 to 100.12	69,903	67,982
RURAL BENEDICT	2	97.34	97.34	96.89	1.37	100.46	96.00	98.67	N/A	172,500	167,139
RURAL BRADSHAW	3	100.85	102.67	100.54	3.39	102.12	98.45	108.72	N/A	123,666	124,338
RURAL HENDERSON	1	99.15	99.15	99.15			99.15	99.15	N/A	125,000	123,943
RURAL MCCOOL JCT	4	100.02	99.86	99.91	0.79	99.95	98.70	100.70	N/A	91,500	91,421
RURAL WACO	5	91.68	87.47	90.79	11.03	96.34	61.36	99.17	N/A	72,700	66,003
RURAL YORK	8	98.42	91.40	95.75	9.33	95.45	57.54	101.62	57.54 to 101.62	99,575	95,342
SPRING LAKE EST	1	104.17	104.17	104.17			104.17	104.17	N/A	6,000	6,250
THAYER	1	83.80	83.80	83.80			83.80	83.80	N/A	6,000	5,028
WACO	10	98.97	98.07	97.13	2.49	100.98	94.44	103.56	94.46 to 100.95	77,700	75,467
YORK	282	98.65	98.49	97.66	5.90	100.85	47.91	199.24	97.92 to 99.19	87,119	85,084
YORK SUB	6	99.57	99.46	99.28	0.59	100.18	98.34	100.39	98.34 to 100.39	161,916	160,748
<u>ALL</u>											
	411	98.82	97.98	97.73	5.74	100.26	20.00	199.24	98.34 to 99.15	82,549	80,673

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	411	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.34 to 99.15
TOTAL Sales Price:	33,923,063	WGT. MEAN:	98	STD:	11.75	95% Wgt. Mean C.I.:	97.04 to 98.42
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TOTAL Assessed Value:	33,156,899						
AVG. Adj. Sales Price:	82,549	COD:	5.74	MAX Sales Ratio:	199.24		
AVG. Assessed Value:	80,673	PRD:	100.26	MIN Sales Ratio:	20.00		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	380	98.80	98.17	97.77	5.77	100.41	20.00	199.24	98.06 to 99.10	80,021	78,235
2	10	99.13	99.57	99.11	1.16	100.47	97.45	104.17	98.34 to 100.39	124,700	123,586
3	20	99.16	93.75	96.52	7.50	97.13	57.54	108.72	96.00 to 100.61	104,880	101,227
4	1	95.41	95.41	95.41			95.41	95.41	N/A	175,000	166,964
<u>ALL</u>	<u>411</u>	<u>98.82</u>	<u>97.98</u>	<u>97.73</u>	<u>5.74</u>	<u>100.26</u>	<u>20.00</u>	<u>199.24</u>	<u>98.34 to 99.15</u>	<u>82,549</u>	<u>80,673</u>

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	391	98.85	98.39	97.85	5.33	100.55	47.91	199.24	98.46 to 99.20	84,451	82,636
2	15	93.40	87.59	86.92	16.29	100.77	20.00	117.60	84.18 to 101.59	18,933	16,457
3	5	97.93	97.50	96.08	3.86	101.48	87.55	105.54	N/A	124,700	119,807
<u>ALL</u>	<u>411</u>	<u>98.82</u>	<u>97.98</u>	<u>97.73</u>	<u>5.74</u>	<u>100.26</u>	<u>20.00</u>	<u>199.24</u>	<u>98.34 to 99.15</u>	<u>82,549</u>	<u>80,673</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	410	98.82	98.07	97.77	5.66	100.31	20.00	199.24	98.34 to 99.15	82,665	80,818
06	1	61.36	61.36	61.36			61.36	61.36	N/A	35,000	21,475
07											
<u>ALL</u>	<u>411</u>	<u>98.82</u>	<u>97.98</u>	<u>97.73</u>	<u>5.74</u>	<u>100.26</u>	<u>20.00</u>	<u>199.24</u>	<u>98.34 to 99.15</u>	<u>82,549</u>	<u>80,673</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001											
41-0091											
72-0015	11	98.67	96.31	97.87	3.70	98.41	83.87	102.76	90.00 to 99.80	72,153	70,616
72-0075	1	108.72	108.72	108.72			108.72	108.72	N/A	40,000	43,486
80-0567	28	97.97	96.11	95.54	5.07	100.60	61.36	117.60	94.84 to 99.17	59,928	57,254
93-0012	296	98.68	98.24	97.62	5.91	100.64	47.91	199.24	97.92 to 99.20	88,704	86,593
93-0083	20	98.24	91.61	97.76	8.88	93.71	20.00	104.17	95.89 to 100.12	64,637	63,186
93-0096	55	99.31	100.00	99.26	4.28	100.75	69.75	161.18	98.80 to 100.78	70,308	69,785
NonValid School											
<u>ALL</u>	<u>411</u>	<u>98.82</u>	<u>97.98</u>	<u>97.73</u>	<u>5.74</u>	<u>100.26</u>	<u>20.00</u>	<u>199.24</u>	<u>98.34 to 99.15</u>	<u>82,549</u>	<u>80,673</u>

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	411	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.34 to 99.15
TOTAL Sales Price:	33,923,063	WGT. MEAN:	98	STD:	11.75	95% Wgt. Mean C.I.:	97.04 to 98.42
TOTAL Adj.Sales Price:	33,927,863	MEAN:	98	AVG.ABS.DEV:	5.67	95% Mean C.I.:	96.85 to 99.12
TOTAL Assessed Value:	33,156,899						
AVG. Adj. Sales Price:	82,549	COD:	5.74	MAX Sales Ratio:	199.24		
AVG. Assessed Value:	80,673	PRD:	100.26	MIN Sales Ratio:	20.00		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	22	90.60	86.06	86.68	15.81	99.28	20.00	117.60	76.99 to 98.93	23,868	20,689
Prior TO 1860	2	100.14	100.14	100.22	0.90	99.92	99.24	101.04	N/A	55,000	55,121
1860 TO 1899	19	98.64	101.84	99.17	7.92	102.69	83.87	161.18	95.32 to 100.70	45,723	45,343
1900 TO 1919	88	98.30	98.86	97.51	8.40	101.39	60.68	199.24	96.73 to 99.15	58,487	57,028
1920 TO 1939	73	98.66	98.42	97.31	5.89	101.13	47.91	128.49	97.37 to 100.35	63,212	61,514
1940 TO 1949	14	99.56	98.32	98.54	2.97	99.77	81.37	102.69	96.94 to 101.20	62,321	61,412
1950 TO 1959	23	97.85	97.48	96.51	5.33	101.00	75.40	121.68	96.37 to 99.96	86,593	83,574
1960 TO 1969	43	98.64	97.95	97.66	3.28	100.29	73.54	107.46	97.14 to 99.91	109,809	107,242
1970 TO 1979	65	99.21	98.62	98.36	2.73	100.26	86.01	110.37	98.58 to 99.55	111,883	110,048
1980 TO 1989	26	99.37	99.63	99.16	2.93	100.47	89.99	111.11	97.62 to 100.40	106,057	105,170
1990 TO 1994	8	97.86	95.33	95.00	3.74	100.36	74.39	102.04	74.39 to 102.04	150,000	142,494
1995 TO 1999	12	98.96	98.16	97.92	2.49	100.24	93.30	105.54	95.76 to 99.65	103,358	101,210
2000 TO Present	16	99.37	99.18	99.19	2.51	99.99	87.55	105.96	97.77 to 100.66	162,901	161,583
ALL	411	98.82	97.98	97.73	5.74	100.26	20.00	199.24	98.34 to 99.15	82,549	80,673

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	89.90	80.09	83.53	22.52	95.88	20.00	117.60	20.00 to 117.60	2,100	1,754
5000 TO 9999	11	100.95	100.52	102.04	9.61	98.51	83.80	128.49	84.18 to 111.80	6,954	7,096
Total \$											
1 TO 9999	17	94.50	93.31	99.42	15.58	93.85	20.00	128.49	84.18 to 109.63	5,241	5,211
10000 TO 29999	45	98.84	101.09	100.21	11.36	100.87	60.68	162.09	95.74 to 100.47	20,508	20,552
30000 TO 59999	87	98.98	97.97	97.52	7.71	100.46	47.91	199.24	97.15 to 99.96	45,492	44,363
60000 TO 99999	132	98.82	98.24	98.22	3.58	100.02	69.27	121.68	98.02 to 99.36	79,435	78,025
100000 TO 149999	93	98.94	97.19	97.21	3.59	99.99	73.54	111.11	97.95 to 99.31	121,230	117,843
150000 TO 249999	33	98.45	97.41	97.60	2.94	99.80	74.39	105.96	97.47 to 99.42	183,110	178,722
250000 TO 499999	4	98.21	97.75	97.55	1.45	100.20	94.56	100.00	N/A	288,875	281,787
ALL	411	98.82	97.98	97.73	5.74	100.26	20.00	199.24	98.34 to 99.15	82,549	80,673

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	411	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.34 to 99.15
TOTAL Sales Price:	33,923,063	WGT. MEAN:	98	STD:	11.75	95% Wgt. Mean C.I.:	97.04 to 98.42
TOTAL Adj.Sales Price:	33,927,863	MEAN:	98	AVG.ABS.DEV:	5.67	95% Mean C.I.:	96.85 to 99.12
TOTAL Assessed Value:	33,156,899						
AVG. Adj. Sales Price:	82,549	COD:	5.74	MAX Sales Ratio:	199.24		
AVG. Assessed Value:	80,673	PRD:	100.26	MIN Sales Ratio:	20.00		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	7	89.80	80.68	83.72	20.21	96.37	20.00	117.60	20.00 to 117.60	2,514	2,104
5000 TO 9999	11	99.10	96.67	95.65	8.45	101.06	71.24	111.80	83.80 to 109.63	7,545	7,217
Total \$ _____											
1 TO 9999	18	93.95	90.45	93.56	14.44	96.67	20.00	117.60	84.18 to 101.66	5,588	5,229
10000 TO 29999	47	97.16	96.06	91.49	12.17	105.00	47.91	161.18	94.70 to 99.66	22,455	20,544
30000 TO 59999	89	98.82	99.24	97.95	6.28	101.32	71.54	162.09	97.06 to 99.85	46,830	45,869
60000 TO 99999	133	98.70	98.19	97.17	4.63	101.05	69.27	199.24	97.79 to 99.31	81,394	79,095
100000 TO 149999	89	99.20	98.74	98.41	3.08	100.34	74.39	121.68	98.67 to 99.51	122,441	120,493
150000 TO 249999	32	98.58	98.58	98.57	2.22	100.02	87.55	105.96	97.77 to 99.86	186,738	184,060
250000 TO 499999	3	98.08	97.55	97.33	1.85	100.23	94.56	100.00	N/A	301,833	293,765
ALL _____											
	411	98.82	97.98	97.73	5.74	100.26	20.00	199.24	98.34 to 99.15	82,549	80,673

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	24	92.30	87.45	90.49	15.28	96.64	20.00	117.60	84.18 to 98.94	28,004	25,341
20	101	99.28	99.65	98.24	7.38	101.44	60.68	162.09	97.87 to 99.85	39,818	39,117
25	16	99.67	96.66	97.55	7.74	99.08	47.91	127.54	96.29 to 101.62	60,421	58,942
30	223	98.83	98.69	98.12	4.20	100.58	69.27	199.24	98.46 to 99.20	91,277	89,560
35	24	96.27	94.76	94.60	4.61	100.17	74.39	101.20	94.56 to 99.17	143,683	135,926
40	19	99.36	99.08	99.03	2.53	100.05	87.55	105.96	97.72 to 100.51	190,687	188,832
45	3	98.34	98.98	98.92	0.93	100.06	97.93	100.66	N/A	215,094	212,773
50	1	99.42	99.42	99.42			99.42	99.42	N/A	195,600	194,467
ALL _____											
	411	98.82	97.98	97.73	5.74	100.26	20.00	199.24	98.34 to 99.15	82,549	80,673

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	411	MEDIAN:	99	COV:	11.99	95% Median C.I.:	98.34 to 99.15
TOTAL Sales Price:	33,923,063	WGT. MEAN:	98	STD:	11.75	95% Wgt. Mean C.I.:	97.04 to 98.42
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TOTAL Assessed Value:	33,156,899						
AVG. Adj. Sales Price:	82,549	COD:	5.74	MAX Sales Ratio:	199.24		
AVG. Assessed Value:	80,673	PRD:	100.26	MIN Sales Ratio:	20.00		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	23	91.20	86.62	87.72	15.40	98.75	20.00	117.60	84.18 to 98.93	24,917	21,857	
100	11	96.29	95.66	94.04	3.81	101.72	80.93	102.04	92.81 to 100.95	63,818	60,016	
101	244	98.91	98.88	98.13	5.26	100.76	47.91	162.09	98.46 to 99.30	83,213	81,653	
102	34	99.16	101.05	98.77	6.49	102.31	79.45	199.24	96.09 to 100.48	107,633	106,312	
103	16	98.83	97.14	97.09	2.91	100.05	86.01	103.19	96.45 to 99.63	145,828	141,579	
104	69	98.80	97.40	96.95	5.01	100.47	69.27	128.49	97.45 to 99.94	68,005	65,927	
111	1	110.37	110.37	110.37			110.37	110.37	N/A	96,800	106,835	
301	4	96.94	95.12	93.51	3.41	101.72	87.55	99.07	N/A	111,375	104,147	
302	1	100.05	100.05	100.05			100.05	100.05	N/A	135,000	135,062	
304	8	99.44	99.85	99.69	1.68	100.16	96.56	105.54	96.56 to 105.54	123,262	122,877	
<u>ALL</u>												
	411	98.82	97.98	97.73	5.74	100.26	20.00	199.24	98.34 to 99.15	82,549	80,673	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	23	91.20	86.62	87.72	15.40	98.75	20.00	117.60	84.18 to 98.93	24,917	21,857	
20	34	99.04	103.99	101.48	13.96	102.47	60.68	162.09	94.70 to 103.00	20,488	20,792	
25	11	99.94	97.29	96.46	8.64	100.85	83.87	127.54	84.40 to 103.21	38,771	37,399	
30	298	98.85	97.92	97.80	3.94	100.12	47.91	121.68	98.47 to 99.24	83,006	81,180	
35	16	98.31	96.61	96.45	2.72	100.17	86.01	101.20	95.41 to 99.38	138,456	133,542	
40	25	99.36	102.14	98.83	7.59	103.35	74.39	199.24	97.77 to 100.51	173,986	171,956	
45	3	97.93	97.72	97.10	2.08	100.63	94.56	100.66	N/A	245,094	237,994	
50	1	99.42	99.42	99.42			99.42	99.42	N/A	195,600	194,467	
<u>ALL</u>												
	411	98.82	97.98	97.73	5.74	100.26	20.00	199.24	98.34 to 99.15	82,549	80,673	

**2008 Correlation Section
for York County**

Residential Real Property

I. Correlation

RESIDENTIAL: In correlating the analyses displayed in the proceeding tables, the opinion of the Division is that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

The County made many valuation changes for 2008 because of the results of sales analyses and as part of their reappraisal cycle. The assessment actions determined by the County were applied to the class of properties and the statistics indicate that all subclasses are valued within the statutory range. The coefficient of dispersion and price related differential are within the acceptable range supporting the determination that this class of property has been valued uniformly and proportionately.

**2008 Correlation Section
for York County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	614	411	66.94
2007	662	414	62.54
2006	599	371	61.94
2005	551	390	70.78
2004	493	354	71.81
2003	489	388	79.35
2002	529	399	75.43
2001	564	413	73.23

RESIDENTIAL: A brief review of the utilization grid prepared indicates that the county has utilized a reasonable proportion of the available sales for the development of the qualified statistics. This indicates that the measurement of the class of property was done using all available sales.

**2008 Correlation Section
for York County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for York County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	97.17	1.9	99.02	98.82
2007	98.70	4.31	102.96	98.94
2006	98.73	2.05	100.75	99.38
2005	98.11	2.6	100.66	99.30
2004	98.17	3.99	102.09	98.90
2003	99	2.33	101.31	99
2002	98	1.96	99.92	99
2001	96	3.41	99.27	98

RESIDENTIAL: The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

**2008 Correlation Section
for York County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for York County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
4.01	2008	1.9
1.05	2007	4.31
1.66	2006	2.05
2.8	2005	2.6
2.94	2004	3.99
1.04	2003	2.33
2.58	2002	1.96
4.26	2001	3.41

RESIDENTIAL: The percent change in assessed value for both sold and unsold properties is similar and suggests the statistical representations calculated from the sales file are an accurate measure of the population.

2008 Correlation Section for York County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

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

**2008 Correlation Section
for York County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	98.82	97.73	97.98

RESIDENTIAL: The three measures of central tendency are within the acceptable range, suggesting the level of value for this class of property is within the acceptable range.

**2008 Correlation Section
for York County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	5.74	100.26
Difference	0	0

RESIDENTIAL: The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2008 Correlation Section
for York County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	411	411	0
Median	97.17	98.82	1.65
Wgt. Mean	95.33	97.73	2.4
Mean	96.55	97.98	1.43
COD	8.48	5.74	-2.74
PRD	101.28	100.26	-1.02
Min Sales Ratio	20.00	20.00	0
Max Sales Ratio	201.27	199.24	-2.03

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported for this class of property.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	65	MEDIAN:	98	COV:	26.43	95% Median C.I.:	95.49 to 99.77
TOTAL Sales Price:	12,453,000	WGT. MEAN:	84	STD:	24.66	95% Wgt. Mean C.I.:	68.25 to 99.48
TOTAL Adj.Sales Price:	12,312,913	MEAN:	93	AVG.ABS.DEV:	13.37	95% Mean C.I.:	87.30 to 99.29
TOTAL Assessed Value:	10,326,574						
AVG. Adj. Sales Price:	189,429	COD:	13.63	MAX Sales Ratio:	197.83		
AVG. Assessed Value:	158,870	PRD:	111.24	MIN Sales Ratio:	16.54		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	4	96.83	88.45	84.15	12.56	105.11	58.68	101.46	N/A	140,603	118,316
10/01/04 TO 12/31/04	4	101.39	100.90	99.62	3.64	101.29	95.93	104.90	N/A	67,000	66,742
01/01/05 TO 03/31/05	5	98.75	97.53	98.88	2.09	98.64	93.90	100.63	N/A	93,800	92,746
04/01/05 TO 06/30/05	2	103.35	103.35	103.38	0.08	99.97	103.26	103.43	N/A	70,000	72,365
07/01/05 TO 09/30/05	4	92.02	89.88	92.17	7.04	97.52	75.65	99.84	N/A	151,625	139,755
10/01/05 TO 12/31/05	7	99.31	103.12	99.51	7.17	103.63	89.22	133.95	89.22 to 133.95	79,285	78,899
01/01/06 TO 03/31/06	1	103.60	103.60	103.60			103.60	103.60	N/A	212,000	219,631
04/01/06 TO 06/30/06	13	96.93	96.75	97.11	4.01	99.62	84.37	103.78	93.96 to 100.31	320,030	310,794
07/01/06 TO 09/30/06	7	96.00	94.38	75.85	16.20	124.43	43.00	128.86	43.00 to 128.86	50,728	38,477
10/01/06 TO 12/31/06	6	76.21	91.43	78.98	48.84	115.76	45.49	197.83	45.49 to 197.83	206,650	163,202
01/01/07 TO 03/31/07	6	100.39	93.87	89.29	14.09	105.12	48.43	110.84	48.43 to 110.84	132,866	118,641
04/01/07 TO 06/30/07	6	81.21	66.23	55.85	36.93	118.57	16.54	100.00	16.54 to 100.00	491,233	274,366
<u>Study Years</u>											
07/01/04 TO 06/30/05	15	98.97	96.78	93.70	5.57	103.29	58.68	104.90	95.40 to 103.26	95,960	89,913
07/01/05 TO 06/30/06	25	98.69	97.71	97.06	5.91	100.67	75.65	133.95	95.78 to 100.22	221,356	214,851
07/01/06 TO 06/30/07	25	95.45	86.79	67.54	26.12	128.49	16.54	197.83	69.25 to 100.00	213,584	144,264
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	18	99.01	98.65	97.14	6.04	101.56	75.65	133.95	93.90 to 100.63	98,361	95,543
01/01/06 TO 12/31/06	27	96.81	95.21	92.31	15.71	103.14	43.00	197.83	89.45 to 100.31	221,014	204,018
<u>ALL</u>											
	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	16.54	16.54	16.54			16.54	16.54	N/A	72,400	11,974
BENEDICT	2	96.20	96.20	94.25	2.39	102.06	93.90	98.50	N/A	6,500	6,126
BRADSHAW	2	146.64	146.64	185.45	34.91	79.07	95.45	197.83	N/A	4,550	8,438
GRESHAM	1	84.37	84.37	84.37			84.37	84.37	N/A	55,000	46,402
HENDERSON	10	103.03	98.85	101.37	6.84	97.52	65.78	109.61	95.40 to 109.40	45,600	46,223
MCCOOL JUNCTION	2	101.63	101.63	100.62	2.62	101.00	98.97	104.29	N/A	101,500	102,134
RURAL HENDERSON	1	51.36	51.36	51.36			51.36	51.36	N/A	369,000	189,500
RURAL WACO	1	22.92	22.92	22.92			22.92	22.92	N/A	1,475,000	338,087
YORK	45	97.20	93.59	93.63	10.41	99.96	43.00	133.95	93.96 to 99.84	214,675	200,999
<u>ALL</u>											
	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	65	MEDIAN:	98	COV:	26.43	95% Median C.I.:	95.49 to 99.77
TOTAL Sales Price:	12,453,000	WGT. MEAN:	84	STD:	24.66	95% Wgt. Mean C.I.:	68.25 to 99.48
TOTAL Adj.Sales Price:	12,312,913	MEAN:	93	AVG.ABS.DEV:	13.37	95% Mean C.I.:	87.30 to 99.29
TOTAL Assessed Value:	10,326,574						
AVG. Adj. Sales Price:	189,429	COD:	13.63	MAX Sales Ratio:	197.83		
AVG. Assessed Value:	158,870	PRD:	111.24	MIN Sales Ratio:	16.54		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	58	98.50	96.87	94.69	10.77	102.30	43.00	197.83	95.92 to 99.84	169,898	160,882
2	3	93.89	84.40	75.29	14.89	112.10	58.68	100.63	N/A	120,804	90,950
3	4	37.14	48.12	34.47	76.44	139.62	16.54	101.66	N/A	524,100	180,636
ALL	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	56	97.65	93.45	83.76	12.78	111.56	22.92	197.83	95.49 to 99.31	211,677	177,298
2	8	97.84	91.43	78.49	21.51	116.48	16.54	133.95	16.54 to 133.95	35,375	27,767
3	1	99.84	99.84	99.84			99.84	99.84	N/A	176,000	175,712
ALL	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	98.75	98.87	99.07	0.41	99.79	98.09	99.84	N/A	112,300	111,261
03	59	96.93	92.78	82.25	15.04	112.79	16.54	197.83	93.96 to 100.00	186,252	153,201
04	1	95.92	95.92	95.92			95.92	95.92	N/A	762,500	731,355
ALL	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001											
41-0091											
72-0015	2	96.20	96.20	94.25	2.39	102.06	93.90	98.50	N/A	6,500	6,126
72-0075											
80-0567	2	53.65	53.65	25.13	57.27	213.47	22.92	84.37	N/A	765,000	192,244
93-0012	45	97.20	93.59	93.63	10.41	99.96	43.00	133.95	93.96 to 99.84	214,675	200,999
93-0083	3	98.97	73.27	78.52	29.55	93.31	16.54	104.29	N/A	91,800	72,080
93-0096	13	102.80	102.55	80.16	16.78	127.93	51.36	197.83	95.40 to 109.40	64,161	51,431
NonValid School											
ALL	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	65	MEDIAN:	98	COV:	26.43	95% Median C.I.:	95.49 to 99.77
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TOTAL Adj.Sales Price:	12,312,913	MEAN:	93	AVG.ABS.DEV:	13.37	95% Mean C.I.:	87.30 to 99.29
TOTAL Assessed Value:	10,326,574						
AVG. Adj. Sales Price:	189,429	COD:	13.63	MAX Sales Ratio:	197.83		
AVG. Assessed Value:	158,870	PRD:	111.24	MIN Sales Ratio:	16.54		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	11	96.93	102.01	85.80	25.35	118.89	16.54	197.83	75.65 to 133.95	36,445	31,271
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	6	98.60	97.08	96.94	2.71	100.15	86.63	100.59	86.63 to 100.59	38,983	37,791
1920 TO 1939	4	98.97	102.79	96.63	16.62	106.37	84.37	128.86	N/A	80,500	77,789
1940 TO 1949	2	101.55	101.55	100.17	2.20	101.37	99.31	103.78	N/A	80,500	80,635
1950 TO 1959	5	93.53	82.61	72.89	19.26	113.34	45.49	109.40	N/A	82,100	59,845
1960 TO 1969	11	93.96	78.99	51.48	22.76	153.44	22.92	103.43	43.00 to 103.26	281,492	144,923
1970 TO 1979	9	96.00	92.21	92.93	7.85	99.23	48.43	103.58	92.89 to 99.84	247,022	229,557
1980 TO 1989	8	92.16	91.22	94.07	7.95	96.98	65.78	101.66	65.78 to 101.66	241,250	226,933
1990 TO 1994	4	98.56	98.52	98.78	2.40	99.73	95.49	101.46	N/A	779,875	770,363
1995 TO 1999	5	102.80	101.92	102.79	1.75	99.15	99.05	104.29	N/A	83,100	85,417
2000 TO Present											
ALL	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	96.97	96.97	96.90	1.57	100.07	95.45	98.50	N/A	1,050	1,017
5000 TO 9999	1	197.83	197.83	197.83			197.83	197.83	N/A	8,000	15,826
Total \$											
1 TO 9999	3	98.50	130.59	176.84	34.65	73.85	95.45	197.83	N/A	3,366	5,953
10000 TO 29999	10	98.30	100.04	100.15	12.10	99.89	65.78	133.95	91.15 to 110.84	20,950	20,981
30000 TO 59999	13	98.09	97.42	96.46	7.73	100.99	75.65	128.86	86.63 to 103.26	44,100	42,540
60000 TO 99999	9	100.00	88.22	88.51	15.54	99.67	16.54	109.61	69.25 to 104.29	71,544	63,327
100000 TO 149999	11	98.75	92.39	91.75	8.30	100.70	43.00	103.43	89.22 to 101.46	127,590	117,061
150000 TO 249999	11	97.20	85.50	86.59	16.23	98.75	45.49	103.60	48.43 to 103.58	192,873	167,004
250000 TO 499999	1	51.36	51.36	51.36			51.36	51.36	N/A	369,000	189,500
500000 +	7	95.92	86.21	81.09	13.35	106.31	22.92	101.46	22.92 to 101.46	997,428	808,815
ALL	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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AVG. Assessed Value:	158,870	PRD:	111.24	MIN Sales Ratio:	16.54		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	96.97	96.97	96.90	1.57	100.07	95.45	98.50	N/A	1,050	1,017
Total \$ _____											
1 TO 9999	2	96.97	96.97	96.90	1.57	100.07	95.45	98.50	N/A	1,050	1,017
10000 TO 29999	12	98.30	101.23	81.96	25.45	123.51	16.54	197.83	91.15 to 110.84	24,158	19,800
30000 TO 59999	14	97.51	95.41	93.89	9.33	101.62	69.25	128.86	84.37 to 103.26	45,235	42,469
60000 TO 99999	11	95.78	84.94	75.74	18.54	112.14	43.00	109.61	45.49 to 104.29	98,863	74,882
100000 TO 149999	11	98.75	93.73	91.52	6.93	102.41	58.68	103.43	88.32 to 101.46	139,446	127,621
150000 TO 249999	8	99.81	93.87	89.85	8.31	104.47	51.36	103.60	51.36 to 103.60	223,025	200,389
250000 TO 499999	2	57.91	57.91	40.63	60.42	142.50	22.92	92.89	N/A	987,500	401,269
500000 +	5	96.81	97.53	97.05	2.62	100.50	93.16	101.46	N/A	1,001,400	971,833
ALL _____											
	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	95.93	96.60	80.37	23.18	120.20	16.54	197.83	89.22 to 104.90	54,793	44,037
10	9	99.31	98.23	94.91	10.10	103.50	69.25	128.86	88.32 to 104.29	58,722	55,732
15	4	68.45	65.32	46.75	47.28	139.72	22.92	101.46	N/A	568,500	265,774
20	37	98.49	93.78	93.24	8.25	100.58	48.43	109.61	95.78 to 99.84	234,824	218,954
ALL _____											
	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	96.93	93.06	87.45	16.11	106.41	16.54	133.95	75.65 to 110.84	47,536	41,569
297	1	101.66	101.66	101.66			101.66	101.66	N/A	180,000	182,985
319	2	96.58	96.58	93.52	3.54	103.28	93.16	100.00	N/A	632,500	591,487
334	1	95.92	95.92	95.92			95.92	95.92	N/A	762,500	731,355
342	1	92.89	92.89	92.89			92.89	92.89	N/A	500,000	464,451
343	4	98.56	86.02	96.26	15.08	89.36	45.49	101.46	N/A	800,125	770,200
344	6	95.70	89.51	80.39	9.84	111.34	51.36	103.58	51.36 to 103.58	159,283	128,055
350	2	66.16	66.16	24.36	65.36	271.57	22.92	109.40	N/A	750,000	182,718
352	12	99.41	101.21	100.10	6.15	101.11	86.63	128.86	98.09 to 103.60	99,700	99,802
353	5	89.22	83.94	84.78	12.77	99.01	48.43	99.77	N/A	177,000	150,061
384	1	95.78	95.78	95.78			95.78	95.78	N/A	82,500	79,015
386	3	91.15	86.58	92.35	13.54	93.75	65.78	102.80	N/A	35,500	32,785
406	7	98.49	104.62	82.55	24.52	126.74	43.00	197.83	43.00 to 197.83	65,500	54,067
407	2	103.86	103.86	103.76	0.41	100.09	103.43	104.29	N/A	81,500	84,566
442	1	84.37	84.37	84.37			84.37	84.37	N/A	55,000	46,402
444	1	103.26	103.26	103.26			103.26	103.26	N/A	40,000	41,302
468	1	98.50	98.50	98.50			98.50	98.50	N/A	1,000	985
470	1	100.63	100.63	100.63			100.63	100.63	N/A	125,000	125,785
476	1	99.05	99.05	99.05			99.05	99.05	N/A	38,000	37,639
498	1	58.68	58.68	58.68			58.68	58.68	N/A	215,413	126,411
528	1	69.25	69.25	69.25			69.25	69.25	N/A	60,000	41,550
<u>ALL</u>											
	65	98.09	93.30	83.87	13.63	111.24	16.54	197.83	95.49 to 99.77	189,429	158,870

York County 2008 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Market information displayed in the preliminary statistics indicated that the level of value for the class was within the acceptable range, but commercial property in the town of Henderson was above the acceptable range.

To address the market indication commercial properties in the town of Henderson were revalued using sale information for that subclass.

In addition, the county reported the following assessment actions:

- The Farmer's Cooperatives were revalued in the towns of McCool Junction, Benedict, Gresham and Henderson.
- Multiple residences revalued in the towns of Gresham and McCool Junction.
- The County changed neighborhood boundaries north of the interstate and the rail road right of way area in the city of York resulting in value changes.
- The radio station was revalued.
- Neighborhood 1212 along Highway 34 was revalued.
- Motels were revalued in certain Market Areas.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2008 Assessment Survey for York County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2006
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2006
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	In 2002 a contract appraiser utilized the income approach to value commercial properties.
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	N/A
8.	Number of market areas/neighborhoods for this property class?
	There are five market areas in York County.
9.	How are these defined?
	The town of York has two market areas in the commercial class of property, consisting of the interstate area south of York and the downtown area of York. All villages are combined for one market area, with the exception of Henderson. There is also a rural commercial area.
10.	Is "Assessor Location" a usable valuation identity?
	Yes

11.	Does the assessor location “suburban” mean something other than rural commercial? <i>(that is, does the “suburban” location have its own market?)</i>
	No

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	There is no market significance in York County

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
50			50

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	63	MEDIAN:	98	COV:	12.97	95% Median C.I.:	95.78 to 98.75
TOTAL Sales Price:	11,618,100	WGT. MEAN:	89	STD:	12.49	95% Wgt. Mean C.I.:	75.44 to 101.79
TOTAL Adj.Sales Price:	11,478,013	MEAN:	96	AVG.ABS.DEV:	5.56	95% Mean C.I.:	93.24 to 99.41
TOTAL Assessed Value:	10,171,144						
AVG. Adj. Sales Price:	182,190	COD:	5.70	MAX Sales Ratio:	164.40		
AVG. Assessed Value:	161,446	PRD:	108.70	MIN Sales Ratio:	38.61		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	4	96.83	91.20	88.36	9.73	103.22	69.67	101.46	N/A	140,603	124,232
10/01/04 TO 12/31/04	4	97.21	97.56	97.46	1.68	100.10	95.93	99.90	N/A	67,000	65,300
01/01/05 TO 03/31/05	5	99.05	100.02	99.45	1.14	100.58	98.75	102.72	N/A	93,800	93,282
04/01/05 TO 06/30/05	2	100.33	100.33	100.29	0.09	100.04	100.24	100.42	N/A	70,000	70,201
07/01/05 TO 09/30/05	4	96.37	95.97	93.78	4.10	102.34	91.15	100.00	N/A	151,625	142,190
10/01/05 TO 12/31/05	7	98.09	96.75	97.75	3.49	98.98	89.22	101.66	89.22 to 101.66	79,285	77,503
01/01/06 TO 03/31/06	1	100.28	100.28	100.28			100.28	100.28	N/A	212,000	212,603
04/01/06 TO 06/30/06	12	97.97	97.39	97.81	2.09	99.57	90.93	100.31	95.78 to 99.65	283,158	276,960
07/01/06 TO 09/30/06	7	94.02	93.01	90.64	3.47	102.62	86.44	98.50	86.44 to 98.50	50,728	45,978
10/01/06 TO 12/31/06	6	94.16	104.56	94.67	15.53	110.44	85.53	164.40	85.53 to 164.40	206,650	195,644
01/01/07 TO 03/31/07	6	96.63	97.87	98.50	2.85	99.36	93.53	104.03	93.53 to 104.03	132,866	130,870
04/01/07 TO 06/30/07	5	93.16	83.39	65.32	14.42	127.67	38.61	100.00	N/A	575,000	375,569
<u>Study Years</u>											
07/01/04 TO 06/30/05	15	99.05	97.05	94.83	3.60	102.35	69.67	102.72	95.93 to 100.42	95,960	90,996
07/01/05 TO 06/30/06	24	98.21	97.09	97.40	2.82	99.68	89.22	101.66	95.78 to 99.84	198,808	193,642
07/01/06 TO 06/30/07	24	95.13	95.11	78.96	8.81	120.46	38.61	164.40	91.22 to 97.20	219,466	173,282
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	18	99.18	97.88	97.04	2.74	100.87	89.22	102.72	97.97 to 100.42	98,361	95,450
01/01/06 TO 12/31/06	26	96.41	97.98	96.68	6.05	101.35	85.53	164.40	93.96 to 98.50	200,188	193,532
<u>ALL</u>											
	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BENEDICT	2	100.61	100.61	102.39	2.10	98.26	98.50	102.72	N/A	6,500	6,655
BRADSHAW	2	129.93	129.93	156.07	26.53	83.25	95.45	164.40	N/A	4,550	7,101
GRESHAM	1	90.93	90.93	90.93			90.93	90.93	N/A	55,000	50,009
HENDERSON	10	98.51	98.04	98.84	1.99	99.20	94.02	100.64	94.82 to 100.42	45,600	45,069
MCCOOL JUNCTION	2	97.45	97.45	98.03	1.56	99.41	95.93	98.97	N/A	101,500	99,499
RURAL HENDERSON	1	90.77	90.77	90.77			90.77	90.77	N/A	369,000	334,958
RURAL WACO	1	38.61	38.61	38.61			38.61	38.61	N/A	1,475,000	569,441
YORK	44	97.07	95.72	95.97	4.19	99.74	69.67	104.03	93.96 to 99.31	202,225	194,080
<u>ALL</u>											
	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	63	MEDIAN:	98	COV:	12.97	95% Median C.I.:	95.78 to 98.75
TOTAL Sales Price:	11,618,100	WGT. MEAN:	89	STD:	12.49	95% Wgt. Mean C.I.:	75.44 to 101.79
TOTAL Adj.Sales Price:	11,478,013	MEAN:	96	AVG.ABS.DEV:	5.56	95% Mean C.I.:	93.24 to 99.41
TOTAL Assessed Value:	10,171,144						
AVG. Adj. Sales Price:	182,190	COD:	5.70	MAX Sales Ratio:	164.40		
AVG. Assessed Value:	161,446	PRD:	108.70	MIN Sales Ratio:	38.61		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	57	97.97	97.78	96.65	4.40	101.16	85.53	164.40	95.93 to 98.97	159,501	154,162
2	3	93.89	88.06	81.82	10.99	107.63	69.67	100.63	N/A	120,804	98,838
3	3	90.77	77.01	53.72	23.15	143.35	38.61	101.66	N/A	674,666	362,461
ALL	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	55	97.62	96.24	88.26	6.09	109.03	38.61	164.40	95.74 to 98.75	201,662	177,995
2	7	96.06	96.56	97.98	3.03	98.55	90.42	100.22	90.42 to 100.22	30,085	29,478
3	1	99.46	99.46	99.46			99.46	99.46	N/A	176,000	175,043
ALL	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	98.75	98.79	98.96	0.33	99.83	98.09	99.46	N/A	112,300	111,127
03	58	96.87	96.11	88.08	6.09	109.12	38.61	164.40	95.49 to 98.50	188,215	165,784
04											
ALL	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
18-0002											
30-0001											
41-0091											
72-0015	2	100.61	100.61	102.39	2.10	98.26	98.50	102.72	N/A	6,500	6,655
72-0075											
80-0567	2	64.77	64.77	40.49	40.39	159.98	38.61	90.93	N/A	765,000	309,725
93-0012	44	97.07	95.72	95.97	4.19	99.74	69.67	104.03	93.96 to 99.31	202,225	194,080
93-0083	2	97.45	97.45	98.03	1.56	99.41	95.93	98.97	N/A	101,500	99,499
93-0096	13	97.97	102.39	95.89	7.52	106.77	90.77	164.40	94.82 to 100.42	64,161	61,527
NonValid School											
ALL	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	63	MEDIAN:	98	COV:	12.97	95% Median C.I.:	95.78 to 98.75
TOTAL Sales Price:	11,618,100	WGT. MEAN:	89	STD:	12.49	95% Wgt. Mean C.I.:	75.44 to 101.79
TOTAL Adj.Sales Price:	11,478,013	MEAN:	96	AVG.ABS.DEV:	5.56	95% Mean C.I.:	93.24 to 99.41
TOTAL Assessed Value:	10,171,144						
AVG. Adj. Sales Price:	182,190	COD:	5.70	MAX Sales Ratio:	164.40		
AVG. Assessed Value:	161,446	PRD:	108.70	MIN Sales Ratio:	38.61		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	10	96.50	103.32	99.10	9.30	104.26	90.42	164.40	93.89 to 100.22	32,850	32,552
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	6	98.60	98.23	98.19	1.55	100.04	93.51	100.59	93.51 to 100.59	38,983	38,277
1920 TO 1939	4	94.63	94.08	96.42	5.70	97.58	86.44	100.64	N/A	80,500	77,616
1940 TO 1949	2	99.48	99.48	99.37	0.17	100.11	99.31	99.65	N/A	80,500	79,996
1950 TO 1959	5	93.53	92.37	90.56	3.81	102.00	85.53	99.05	N/A	82,100	74,347
1960 TO 1969	11	97.20	89.64	66.57	11.26	134.66	38.61	102.72	69.67 to 101.46	281,492	187,389
1970 TO 1979	8	97.25	97.67	97.06	2.64	100.63	92.89	104.03	92.89 to 104.03	182,587	177,224
1980 TO 1989	8	93.99	94.85	94.40	4.37	100.48	89.22	101.66	89.22 to 101.66	241,250	227,750
1990 TO 1994	4	97.58	97.74	98.14	1.63	99.59	95.49	100.31	N/A	779,875	765,351
1995 TO 1999	5	97.97	98.33	98.98	1.34	99.34	95.93	100.28	N/A	83,100	82,254
2000 TO Present											
ALL	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	96.97	96.97	96.90	1.57	100.07	95.45	98.50	N/A	1,050	1,017
5000 TO 9999	1	164.40	164.40	164.40			164.40	164.40	N/A	8,000	13,152
Total \$											
1 TO 9999	3	98.50	119.45	150.37	23.33	79.44	95.45	164.40	N/A	3,366	5,062
10000 TO 29999	10	95.41	95.96	95.47	3.25	100.51	90.42	102.72	91.15 to 100.59	20,950	20,000
30000 TO 59999	13	98.09	96.73	96.72	2.82	100.00	86.44	100.42	93.51 to 99.84	44,100	42,655
60000 TO 99999	8	96.78	96.92	97.14	2.79	99.78	89.70	100.64	89.70 to 100.64	71,437	69,392
100000 TO 149999	11	98.75	96.48	96.50	3.56	99.98	89.22	101.46	89.45 to 100.63	127,590	123,127
150000 TO 249999	11	98.32	95.06	94.99	5.83	100.07	69.67	104.03	85.53 to 101.66	192,873	183,207
250000 TO 499999	1	90.77	90.77	90.77			90.77	90.77	N/A	369,000	334,958
500000 +	6	94.99	86.69	82.67	12.42	104.86	38.61	100.31	38.61 to 100.31	1,036,583	856,943
ALL	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	11,478,013	MEAN:	96	AVG.ABS.DEV:	5.56	95% Mean C.I.:	93.24 to 99.41
TOTAL Assessed Value:	10,171,144						
AVG. Adj. Sales Price:	182,190	COD:	5.70	MAX Sales Ratio:	164.40		
AVG. Assessed Value:	161,446	PRD:	108.70	MIN Sales Ratio:	38.61		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	96.97	96.97	96.90	1.57	100.07	95.45	98.50	N/A	1,050	1,017
5000 TO 9999	1	99.90	99.90	99.90			99.90	99.90	N/A	10,000	9,990
Total \$ _____											
1 TO 9999	3	98.50	97.95	99.38	1.51	98.56	95.45	99.90	N/A	4,033	4,008
10000 TO 29999	11	94.82	100.96	96.38	9.96	104.75	86.44	164.40	90.42 to 102.72	21,772	20,984
30000 TO 59999	14	98.03	97.02	96.67	2.42	100.37	89.70	100.42	93.51 to 99.84	47,235	45,660
60000 TO 99999	7	95.93	96.75	96.46	3.03	100.31	89.22	100.64	89.22 to 100.64	78,785	75,994
100000 TO 149999	11	98.75	96.14	95.83	3.90	100.33	85.53	101.46	89.45 to 100.63	132,681	127,146
150000 TO 249999	10	98.89	96.01	95.74	5.09	100.28	69.67	104.03	93.96 to 101.66	196,561	188,185
250000 TO 499999	2	91.83	91.83	91.99	1.15	99.82	90.77	92.89	N/A	434,500	399,704
500000 +	5	96.81	85.45	81.78	13.82	104.49	38.61	100.31	N/A	1,143,900	935,441
ALL _____	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	96.00	100.01	94.00	8.35	106.39	85.53	164.40	90.42 to 100.00	53,535	50,325
10	9	98.32	95.51	96.45	3.94	99.02	86.44	100.59	89.70 to 99.65	58,722	56,638
15	4	94.78	82.72	59.16	18.79	139.82	38.61	102.72	N/A	568,500	336,346
20	36	98.03	96.61	96.03	3.58	100.60	69.67	104.03	95.74 to 99.77	220,167	211,429
ALL _____	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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AVG. Assessed Value:	161,446	PRD:	108.70	MIN Sales Ratio:	38.61		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	96.50	96.81	98.00	2.55	98.79	90.42	100.22	93.89 to 100.00	45,050	44,147
297	1	101.66	101.66	101.66			101.66	101.66	N/A	180,000	182,985
319	2	96.58	96.58	93.52	3.54	103.28	93.16	100.00	N/A	632,500	591,487
342	1	92.89	92.89	92.89			92.89	92.89	N/A	500,000	464,451
343	4	97.58	95.25	97.59	4.18	97.60	85.53	100.31	N/A	800,125	780,804
344	6	96.60	96.76	95.89	3.45	100.91	90.77	104.03	90.77 to 104.03	159,283	152,735
350	2	66.32	66.32	39.53	41.78	167.76	38.61	94.02	N/A	750,000	296,472
352	12	98.86	97.19	98.01	3.07	99.17	86.44	101.46	93.51 to 100.59	99,700	97,712
353	5	95.74	95.40	95.94	3.11	99.44	89.22	99.77	N/A	177,000	169,820
384	1	95.78	95.78	95.78			95.78	95.78	N/A	82,500	79,015
386	3	94.82	94.53	95.57	2.27	98.91	91.15	97.62	N/A	35,500	33,928
406	7	99.65	107.40	97.16	11.72	110.54	91.22	164.40	91.22 to 164.40	65,500	63,642
407	2	98.09	98.09	98.57	2.20	99.51	95.93	100.24	N/A	81,500	80,335
442	1	90.93	90.93	90.93			90.93	90.93	N/A	55,000	50,009
444	1	100.42	100.42	100.42			100.42	100.42	N/A	40,000	40,166
468	1	98.50	98.50	98.50			98.50	98.50	N/A	1,000	985
470	1	100.63	100.63	100.63			100.63	100.63	N/A	125,000	125,785
476	1	97.97	97.97	97.97			97.97	97.97	N/A	38,000	37,227
498	1	69.67	69.67	69.67			69.67	69.67	N/A	215,413	150,075
528	1	89.70	89.70	89.70			89.70	89.70	N/A	60,000	53,820
ALL	63	97.62	96.33	88.61	5.70	108.70	38.61	164.40	95.78 to 98.75	182,190	161,446

**2008 Correlation Section
for York County**

Commerical Real Property

I. Correlation

COMMERCIAL: The County reported to have made several valuation changes in the commercial class for 2008. In addition to revaluing the town of Henderson, other market areas and neighborhoods were revalued.

The opinion of the Division is that the level of value is within the acceptable range, and it its best measured by the median measure of central tendency. The coefficient of dispersion is within the acceptable range but price related differential is above the acceptable range. These quality statistics improved after the preliminary statistics, but fail to fall within the acceptable range.

**2008 Correlation Section
for York County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	137	63	45.99
2007	131	60	45.8
2006	120	55	45.83
2005	110	62	56.36
2004	95	56	58.95
2003	94	51	54.26
2002	105	60	57.14
2001	130	82	63.08

COMMERCIAL: A brief review of the utilization grid prepared indicates that the county has utilized a reasonable proportion of the available sales for the development of the qualified statistics. This indicates that the measurement of the class of property was done using all available sales.

**2008 Correlation Section
for York County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudeans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for York County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	98.09	0.56	98.64	97.62
2007	98.78	-0.99	97.8	98.79
2006	97.61	-3.39	94.3	97.92
2005	97.83	4.03	101.78	98.12
2004	98.60	0.02	98.62	98.63
2003	99	1.9	100.88	100
2002	96	19.89	115.09	100
2001	97	0.62	97.6	97

COMMERCIAL: The relationship between the trended preliminary median and the R&O median suggests the assessment practices are applied to the sales file and population in a similar manner.

**2008 Correlation Section
for York County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for York County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
16.91	2008	0.56
0.04	2007	-0.99
4.88	2006	-3.39
0.84	2005	4.03
0.44	2004	0.02
3.88	2003	1.9
35.53	2002	19.89
13.8	2001	0.62

COMMERCIAL: Analysis of table IV indicates a significant difference between the percent change in the sales file compared to the percent change in the base. Further analysis of this occurrence revealed that the revaluation of two large dollar sales strongly influenced this calculation. The revaluation of other market areas that contained large numbers of sales was also completed making the net effect larger on the sales file than on the entire valuation base.

2008 Correlation Section for York County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

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

**2008 Correlation Section
for York County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	97.62	88.61	96.33

COMMERCIAL: The median and mean measures of central tendency are both within the acceptable range. The weighted mean is well below the acceptable range. The differences between the mean and weighted mean suggests regressivity in the commercial assessment practices.

**2008 Correlation Section
for York County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	5.70	108.70
Difference	0	5.7

COMMERCIAL: The coefficient of dispersion is within the acceptable range but price related differential is above the acceptable range. These quality statistics improved after the preliminary statistics, but fail to fall within the acceptable range.

**2008 Correlation Section
for York County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	65	63	-2
Median	98.09	97.62	-0.47
Wgt. Mean	83.87	88.61	4.74
Mean	93.30	96.33	3.03
COD	13.63	5.70	-7.93
PRD	111.24	108.70	-2.54
Min Sales Ratio	16.54	38.61	22.07
Max Sales Ratio	197.83	164.40	-33.43

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported for this class of property.

York County 2008 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

For the 2008 assessment year the county conducted a market study of the agricultural class of property. Using unimproved agricultural sales, the market information displayed in the preliminary statistics indicated the median ratio for the class to be below the statutory range at 67.98%. The assessor analyzed the agricultural land based on the market indication for dry crop, irrigated, and grass use in each of the market areas.

To address the deficiencies identified in the market analysis, York County completed the following assessment actions:

- Market Area boundaries were changed in the county. The county grouped similar parcels based on factors evidenced in the market such as soil type, topography, tree cover, and water availability.
- Market Areas Two, Three, Four, Five, and Six all received per acre value increases to various land capability groupings in the Irrigated, Dry, and Grass use categories.
- The County reviewed parcels in four townships across the top of the county. Letters were sent to owners of parcels that had a house and/or outbuildings. These parcels were then physically inspected and new photographs were taken of the improvements. The county then studied the rural residential market and developed and applied values. Parcels outside of the four townships with the same classification were then updated to equalize values across the county.

After completing the assessment actions for 2008 the county reviewed the statistical results and concluded that the class and subclasses were assessed at an appropriate level and were equalized throughout the county.

Other assessed value changes were made to properties in the county based on pick-up of new construction.

2008 Assessment Survey for York County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	Agricultural land is defined by location and by use.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	N/A
6.	What is the date of the soil survey currently used?
	1977
7.	What date was the last countywide land use study completed?
	2006
a.	By what method? (Physical inspection, FSA maps, etc.)
	GIS, FSA maps and physical inspections
b.	By whom?
	Assessor
c.	What proportion is complete / implemented at this time?
	100%
8.	Number of market areas/neighborhoods in the agricultural property class:
	5

9.	How are market areas/neighborhoods defined in this property class?
	Topography, water availability and the location of parcels in relation to urban areas are all characteristics used to develop market areas in York County.
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes. Special valuation exists in areas near York, specifically in areas near the interstate, the new bypass, and a few other areas with potential for residential growth, but no difference in value has been recognized.

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
85			85

2008 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for York County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in York County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in York County is in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

It is my opinion that the level of value of the special valuation of the class of agricultural land in York County is 73% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in York County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in York County is 75% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in York County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen
Property Tax Administrator

**SPECIAL VALUATION SECTION
CORRELATION FOR
YORK COUNTY
2008**

I. Agricultural Land Value Correlation

Analysis of the unimproved agricultural statistics indicates that all market areas are within the acceptable range in York County. The system that the county uses to analyze and apply the values assures that all parcels within each market area have been valued uniformly and proportionately. The analysis is done within the framework of the agricultural land classification structure and the valuations are applied within the same classification structure.

The measures of central tendency rounded are: Median Ratio 73, Mean Ratio 72 and Weighted Mean Ratio 71. All measures are within the acceptable range. The measures of dispersion are: The Coefficient of Dispersion (COD) 7.35 and the Price Related Differential (PRD) 101.55. Both measures are within the acceptable range. There is no indication among the statistics that the entire class should be adjusted and there is no compelling evidence that any notable subclass within this class should be adjusted.

Giving due consideration to all of the measures, the median is considered the best indicator of the level of value for this class.

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6590

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	47	MEDIAN:	73	COV:	15.10	95% Median C.I.:	71.64 to 74.10	(! : Derived)
(AgLand) TOTAL Sales Price:	16,175,257	WGT. MEAN:	71	STD:	10.83	95% Wgt. Mean C.I.:	67.84 to 73.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,120,257	MEAN:	72	AVG.ABS.DEV:	5.38	95% Mean C.I.:	68.67 to 74.86	
(AgLand) TOTAL Assessed Value:	11,391,864							
AVG. Adj. Sales Price:	342,984	COD:	7.35	MAX Sales Ratio:	92.39			
AVG. Assessed Value:	242,380	PRD:	101.55	MIN Sales Ratio:	13.49			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	71.94	71.94	71.94			71.94	71.94	N/A	212,000	152,505
10/01/04 TO 12/31/04	2	71.24	71.24	71.58	2.16	99.52	69.70	72.78	N/A	359,500	257,342
01/01/05 TO 03/31/05	3	74.17	75.48	74.94	1.86	100.71	74.06	78.20	N/A	368,600	276,237
04/01/05 TO 06/30/05	3	72.07	74.23	72.84	3.40	101.92	71.64	78.99	N/A	300,666	218,996
07/01/05 TO 09/30/05	2	41.66	41.66	41.86	67.62	99.53	13.49	69.83	N/A	284,000	118,869
10/01/05 TO 12/31/05	2	78.10	78.10	76.64	9.30	101.90	70.84	85.36	N/A	169,890	130,204
01/01/06 TO 03/31/06	9	70.74	71.21	70.07	4.88	101.63	64.87	76.49	66.90 to 76.01	499,194	349,796
04/01/06 TO 06/30/06	3	74.00	73.73	73.23	1.73	100.68	71.67	75.51	N/A	278,000	203,580
07/01/06 TO 09/30/06	1	63.87	63.87	63.87			63.87	63.87	N/A	600,000	383,225
10/01/06 TO 12/31/06	7	75.69	76.02	74.55	4.01	101.97	70.89	84.69	70.89 to 84.69	404,761	301,740
01/01/07 TO 03/31/07	9	73.25	72.88	73.01	2.64	99.83	68.92	77.02	70.13 to 75.53	209,257	152,770
04/01/07 TO 06/30/07	5	73.16	71.15	68.18	17.57	104.35	48.84	92.39	N/A	326,056	222,316
<u>Study Years</u>											
07/01/04 TO 06/30/05	9	72.78	73.73	73.26	3.06	100.64	69.70	78.99	71.64 to 78.20	326,533	239,210
07/01/05 TO 06/30/06	16	71.26	68.85	68.28	9.88	100.83	13.49	85.36	68.54 to 75.51	389,658	266,066
07/01/06 TO 06/30/07	22	73.38	73.08	71.71	7.22	101.90	48.84	92.39	70.76 to 76.56	315,769	226,450
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	10	73.07	68.87	68.04	12.72	101.21	13.49	85.36	69.83 to 78.99	291,558	198,384
01/01/06 TO 12/31/06	20	73.77	72.90	71.40	4.91	102.11	63.87	84.69	70.74 to 75.69	438,004	312,715
<u>ALL</u>											
	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6590

Type: Qualified

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(AgLand) TOTAL Assessed Value:	11,391,864							
AVG. Adj. Sales Price:	342,984	COD:	7.35	MAX Sales Ratio:	92.39			
AVG. Assessed Value:	242,380	PRD:	101.55	MIN Sales Ratio:	13.49			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2299	1	92.39	92.39	92.39			92.39	92.39	N/A	285,200	263,510
3225	2	74.93	74.93	74.73	1.01	100.27	74.17	75.69	N/A	342,250	255,769
3227	1	72.07	72.07	72.07			72.07	72.07	N/A	552,000	397,800
3229	4	69.22	66.08	63.69	14.04	103.74	48.84	77.02	N/A	326,801	208,154
3231	2	73.33	73.33	73.21	0.23	100.16	73.16	73.50	N/A	43,500	31,848
3293	7	71.64	70.92	69.59	3.42	101.91	64.87	75.51	64.87 to 75.51	546,142	380,049
3295	2	78.52	78.52	75.01	8.72	104.67	71.67	85.36	N/A	277,865	208,428
3297	6	73.77	73.62	72.66	3.10	101.33	68.54	78.20	68.54 to 78.20	275,740	200,348
3299	1	76.49	76.49	76.49			76.49	76.49	N/A	575,250	440,004
3449	3	74.00	74.11	73.49	3.09	100.85	70.74	77.60	N/A	367,500	270,072
3451	3	69.83	52.19	50.62	28.53	103.10	13.49	73.25	N/A	262,666	132,965
3453	6	72.43	72.56	70.23	7.58	103.32	60.32	81.04	60.32 to 81.04	306,089	214,961
3455	2	75.04	75.04	75.02	1.30	100.03	74.06	76.01	N/A	442,650	332,056
3519	1	68.92	68.92	68.92			68.92	68.92	N/A	234,250	161,438
3521	5	70.89	71.59	71.58	3.27	100.02	66.90	76.56	N/A	309,069	221,241
3523	1	84.69	84.69	84.69			84.69	84.69	N/A	204,000	172,761
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	12	72.66	73.08	71.99	6.15	101.50	60.32	92.39	69.83 to 75.53	401,452	289,022
21	1	13.49	13.49	13.49			13.49	13.49	N/A	282,000	38,038
24	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837
3	8	74.00	73.04	73.12	3.60	99.89	66.90	77.60	66.90 to 77.60	287,484	210,203
4	15	72.60	72.31	71.62	6.85	100.96	48.84	84.69	70.84 to 76.56	350,015	250,693
5	5	74.58	76.46	77.04	3.86	99.25	73.16	85.36	N/A	132,346	101,953
6	5	69.70	70.43	68.41	4.08	102.96	64.87	75.51	N/A	538,800	368,583
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

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MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	1	85.36	85.36	85.36			85.36	85.36	N/A	135,730	115,856	
DRY-N/A	3	73.50	73.32	74.87	2.24	97.92	70.76	75.69	N/A	104,333	78,118	
GRASS-N/A	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837	
IRRGTD	25	72.78	70.24	70.51	8.43	99.62	13.49	92.39	70.84 to 74.10	374,608	264,133	
IRRGTD-N/A	17	73.16	72.51	70.22	6.05	103.26	60.32	84.69	68.54 to 76.01	364,195	255,733	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	1	85.36	85.36	85.36			85.36	85.36	N/A	135,730	115,856	
DRY-N/A	3	73.50	73.32	74.87	2.24	97.92	70.76	75.69	N/A	104,333	78,118	
GRASS-N/A	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837	
IRRGTD	35	72.60	70.52	70.40	7.86	100.17	13.49	92.39	70.74 to 74.06	376,068	264,737	
IRRGTD-N/A	7	73.53	74.35	70.38	5.35	105.63	64.87	84.69	64.87 to 84.69	342,017	240,713	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	3	73.50	76.54	81.09	6.62	94.39	70.76	85.36	N/A	65,243	52,907	
DRY-N/A	1	75.69	75.69	75.69			75.69	75.69	N/A	253,000	191,489	
GRASS	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837	
IRRGTD	42	72.81	71.16	70.39	7.49	101.08	13.49	92.39	70.89 to 74.06	370,393	260,733	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6590

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	47	MEDIAN:	73	COV:	15.10	95% Median C.I.:	71.64 to 74.10	(! : Derived)
(AgLand) TOTAL Sales Price:	16,175,257	WGT. MEAN:	71	STD:	10.83	95% Wgt. Mean C.I.:	67.84 to 73.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,120,257	MEAN:	72	AVG.ABS.DEV:	5.38	95% Mean C.I.:	68.67 to 74.86	
(AgLand) TOTAL Assessed Value:	11,391,864							
AVG. Adj. Sales Price:	342,984	COD:	7.35	MAX Sales Ratio:	92.39			
AVG. Assessed Value:	242,380	PRD:	101.55	MIN Sales Ratio:	13.49			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
18-0002												
30-0001												
41-0091	1	70.89	70.89	70.89			70.89	70.89	N/A	470,000	333,195	
72-0015	4	73.32	71.88	69.81	5.34	102.97	63.87	77.02	N/A	384,281	268,279	
72-0075	1	75.69	75.69	75.69			75.69	75.69	N/A	253,000	191,489	
80-0567	13	72.60	70.28	69.46	5.20	101.18	48.84	76.01	69.25 to 74.06	425,952	295,881	
93-0012	15	73.25	69.57	67.69	10.94	102.78	13.49	85.36	69.83 to 78.20	278,617	188,584	
93-0083	4	70.85	71.29	71.45	4.77	99.78	66.90	76.56	N/A	276,386	197,474	
93-0096	9	75.53	77.38	76.66	6.09	100.94	70.74	92.39	70.84 to 84.69	337,549	258,770	
NonValid School												
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	1	73.50	73.50	73.50			73.50	73.50	N/A	15,000	11,025	
10.01 TO 30.00	3	70.76	54.41	36.36	30.86	149.65	13.49	78.99	N/A	147,333	53,571	
30.01 TO 50.00	1	73.16	73.16	73.16			73.16	73.16	N/A	72,000	52,672	
50.01 TO 100.00	20	73.39	72.85	71.89	6.34	101.33	48.84	85.36	70.13 to 75.53	224,398	161,320	
100.01 TO 180.00	19	74.00	73.93	72.91	5.15	101.40	60.32	92.39	70.89 to 76.01	442,015	322,269	
180.01 TO 330.00	3	64.87	67.11	67.21	4.49	99.86	63.87	72.60	N/A	901,666	605,968	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
10000 TO 29999	1	73.50	73.50	73.50			73.50	73.50	N/A	15,000	11,025	
30000 TO 59999	1	70.76	70.76	70.76			70.76	70.76	N/A	45,000	31,840	
60000 TO 99999	1	73.16	73.16	73.16			73.16	73.16	N/A	72,000	52,672	
100000 TO 149999	2	82.18	82.18	82.44	3.88	99.68	78.99	85.36	N/A	125,365	103,346	
150000 TO 249999	16	73.77	73.95	73.85	4.15	100.14	66.90	84.69	70.84 to 76.56	216,572	159,944	
250000 TO 499999	16	73.42	69.69	70.29	11.49	99.15	13.49	92.39	69.83 to 76.01	355,161	249,626	
500000 +	10	70.00	69.29	68.84	5.59	100.64	60.32	76.49	63.87 to 74.10	658,978	453,649	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6590

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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AVG. Adj. Sales Price:	342,984	COD:	7.35	MAX Sales Ratio:	92.39			
AVG. Assessed Value:	242,380	PRD:	101.55	MIN Sales Ratio:	13.49			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____	_____											
Total \$ _____	_____											
10000 TO 29999	1	73.50	73.50	73.50			73.50	73.50	N/A	15,000	11,025	
30000 TO 59999	3	70.76	52.47	30.71	28.11	170.83	13.49	73.16	N/A	133,000	40,850	
60000 TO 99999	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837	
100000 TO 149999	4	74.29	76.20	75.40	5.08	101.05	70.84	85.36	N/A	178,945	134,932	
150000 TO 249999	19	73.53	72.60	72.06	5.99	100.75	48.84	84.69	69.83 to 76.56	243,299	175,323	
250000 TO 499999	17	72.78	73.01	71.94	5.96	101.49	60.32	92.39	69.25 to 76.01	479,281	344,817	
500000 +	2	68.74	68.74	68.16	5.62	100.85	64.87	72.60	N/A	1,052,500	717,339	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

**SPECIAL VALUATION SECTION
CORRELATION FOR
YORK COUNTY
2008**

II. Special Value Correlation

There are no sales of land receiving special valuation among the 47 qualified agricultural unimproved land parcels that make up the sales file.

The measures of central tendency rounded are: Median Ratio 73, Mean Ratio 72 and Weighted Mean Ratio 71. All measures are within the acceptable range. The measures of dispersion are: The Coefficient of Dispersion (COD) 7.35 and the Price Related Differential (PRD) 101.55. Both measures are within the acceptable range. There is no indication among the statistics that the entire class should be adjusted and there is no compelling evidence that any notable subclass within this class should be adjusted.

Giving due consideration to all of the measures, the median is considered the best indicator of the level of value for this class.

PAD 2008 Special Value Statistics

Base Stat

Query: 6590

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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(AgLand) TOTAL Assessed Value:	11,391,864							
AVG. Adj. Sales Price:	342,984	COD:	7.35	MAX Sales Ratio:	92.39			
AVG. Assessed Value:	242,380	PRD:	101.55	MIN Sales Ratio:	13.49			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	71.94	71.94	71.94			71.94	71.94	N/A	212,000	152,505
10/01/04 TO 12/31/04	2	71.24	71.24	71.58	2.16	99.52	69.70	72.78	N/A	359,500	257,342
01/01/05 TO 03/31/05	3	74.17	75.48	74.94	1.86	100.71	74.06	78.20	N/A	368,600	276,237
04/01/05 TO 06/30/05	3	72.07	74.23	72.84	3.40	101.92	71.64	78.99	N/A	300,666	218,996
07/01/05 TO 09/30/05	2	41.66	41.66	41.86	67.62	99.53	13.49	69.83	N/A	284,000	118,869
10/01/05 TO 12/31/05	2	78.10	78.10	76.64	9.30	101.90	70.84	85.36	N/A	169,890	130,204
01/01/06 TO 03/31/06	9	70.74	71.21	70.07	4.88	101.63	64.87	76.49	66.90 to 76.01	499,194	349,796
04/01/06 TO 06/30/06	3	74.00	73.73	73.23	1.73	100.68	71.67	75.51	N/A	278,000	203,580
07/01/06 TO 09/30/06	1	63.87	63.87	63.87			63.87	63.87	N/A	600,000	383,225
10/01/06 TO 12/31/06	7	75.69	76.02	74.55	4.01	101.97	70.89	84.69	70.89 to 84.69	404,761	301,740
01/01/07 TO 03/31/07	9	73.25	72.88	73.01	2.64	99.83	68.92	77.02	70.13 to 75.53	209,257	152,770
04/01/07 TO 06/30/07	5	73.16	71.15	68.18	17.57	104.35	48.84	92.39	N/A	326,056	222,316
<u>Study Years</u>											
07/01/04 TO 06/30/05	9	72.78	73.73	73.26	3.06	100.64	69.70	78.99	71.64 to 78.20	326,533	239,210
07/01/05 TO 06/30/06	16	71.26	68.85	68.28	9.88	100.83	13.49	85.36	68.54 to 75.51	389,658	266,066
07/01/06 TO 06/30/07	22	73.38	73.08	71.71	7.22	101.90	48.84	92.39	70.76 to 76.56	315,769	226,450
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	10	73.07	68.87	68.04	12.72	101.21	13.49	85.36	69.83 to 78.99	291,558	198,384
01/01/06 TO 12/31/06	20	73.77	72.90	71.40	4.91	102.11	63.87	84.69	70.74 to 75.69	438,004	312,715
<u>ALL</u>											
	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

PAD 2008 Special Value Statistics

Base Stat

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2299	1	92.39	92.39	92.39			92.39	92.39	N/A	285,200	263,510
3225	2	74.93	74.93	74.73	1.01	100.27	74.17	75.69	N/A	342,250	255,769
3227	1	72.07	72.07	72.07			72.07	72.07	N/A	552,000	397,800
3229	4	69.22	66.08	63.69	14.04	103.74	48.84	77.02	N/A	326,801	208,154
3231	2	73.33	73.33	73.21	0.23	100.16	73.16	73.50	N/A	43,500	31,848
3293	7	71.64	70.92	69.59	3.42	101.91	64.87	75.51	64.87 to 75.51	546,142	380,049
3295	2	78.52	78.52	75.01	8.72	104.67	71.67	85.36	N/A	277,865	208,428
3297	6	73.77	73.62	72.66	3.10	101.33	68.54	78.20	68.54 to 78.20	275,740	200,348
3299	1	76.49	76.49	76.49			76.49	76.49	N/A	575,250	440,004
3449	3	74.00	74.11	73.49	3.09	100.85	70.74	77.60	N/A	367,500	270,072
3451	3	69.83	52.19	50.62	28.53	103.10	13.49	73.25	N/A	262,666	132,965
3453	6	72.43	72.56	70.23	7.58	103.32	60.32	81.04	60.32 to 81.04	306,089	214,961
3455	2	75.04	75.04	75.02	1.30	100.03	74.06	76.01	N/A	442,650	332,056
3519	1	68.92	68.92	68.92			68.92	68.92	N/A	234,250	161,438
3521	5	70.89	71.59	71.58	3.27	100.02	66.90	76.56	N/A	309,069	221,241
3523	1	84.69	84.69	84.69			84.69	84.69	N/A	204,000	172,761
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	12	72.66	73.08	71.99	6.15	101.50	60.32	92.39	69.83 to 75.53	401,452	289,022
21	1	13.49	13.49	13.49			13.49	13.49	N/A	282,000	38,038
24	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837
3	8	74.00	73.04	73.12	3.60	99.89	66.90	77.60	66.90 to 77.60	287,484	210,203
4	15	72.60	72.31	71.62	6.85	100.96	48.84	84.69	70.84 to 76.56	350,015	250,693
5	5	74.58	76.46	77.04	3.86	99.25	73.16	85.36	N/A	132,346	101,953
6	5	69.70	70.43	68.41	4.08	102.96	64.87	75.51	N/A	538,800	368,583
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

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MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	1	85.36	85.36	85.36			85.36	85.36	N/A	135,730	115,856	
DRY-N/A	3	73.50	73.32	74.87	2.24	97.92	70.76	75.69	N/A	104,333	78,118	
GRASS-N/A	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837	
IRRGTD	25	72.78	70.24	70.51	8.43	99.62	13.49	92.39	70.84 to 74.10	374,608	264,133	
IRRGTD-N/A	17	73.16	72.51	70.22	6.05	103.26	60.32	84.69	68.54 to 76.01	364,195	255,733	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	1	85.36	85.36	85.36			85.36	85.36	N/A	135,730	115,856	
DRY-N/A	3	73.50	73.32	74.87	2.24	97.92	70.76	75.69	N/A	104,333	78,118	
GRASS-N/A	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837	
IRRGTD	35	72.60	70.52	70.40	7.86	100.17	13.49	92.39	70.74 to 74.06	376,068	264,737	
IRRGTD-N/A	7	73.53	74.35	70.38	5.35	105.63	64.87	84.69	64.87 to 84.69	342,017	240,713	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	3	73.50	76.54	81.09	6.62	94.39	70.76	85.36	N/A	65,243	52,907	
DRY-N/A	1	75.69	75.69	75.69			75.69	75.69	N/A	253,000	191,489	
GRASS	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837	
IRRGTD	42	72.81	71.16	70.39	7.49	101.08	13.49	92.39	70.89 to 74.06	370,393	260,733	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

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Base Stat

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
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30-0001												
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72-0075	1	75.69	75.69	75.69			75.69	75.69	N/A	253,000	191,489	
80-0567	13	72.60	70.28	69.46	5.20	101.18	48.84	76.01	69.25 to 74.06	425,952	295,881	
93-0012	15	73.25	69.57	67.69	10.94	102.78	13.49	85.36	69.83 to 78.20	278,617	188,584	
93-0083	4	70.85	71.29	71.45	4.77	99.78	66.90	76.56	N/A	276,386	197,474	
93-0096	9	75.53	77.38	76.66	6.09	100.94	70.74	92.39	70.84 to 84.69	337,549	258,770	
NonValid School												
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	1	73.50	73.50	73.50			73.50	73.50	N/A	15,000	11,025	
10.01 TO 30.00	3	70.76	54.41	36.36	30.86	149.65	13.49	78.99	N/A	147,333	53,571	
30.01 TO 50.00	1	73.16	73.16	73.16			73.16	73.16	N/A	72,000	52,672	
50.01 TO 100.00	20	73.39	72.85	71.89	6.34	101.33	48.84	85.36	70.13 to 75.53	224,398	161,320	
100.01 TO 180.00	19	74.00	73.93	72.91	5.15	101.40	60.32	92.39	70.89 to 76.01	442,015	322,269	
180.01 TO 330.00	3	64.87	67.11	67.21	4.49	99.86	63.87	72.60	N/A	901,666	605,968	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
10000 TO 29999	1	73.50	73.50	73.50			73.50	73.50	N/A	15,000	11,025	
30000 TO 59999	1	70.76	70.76	70.76			70.76	70.76	N/A	45,000	31,840	
60000 TO 99999	1	73.16	73.16	73.16			73.16	73.16	N/A	72,000	52,672	
100000 TO 149999	2	82.18	82.18	82.44	3.88	99.68	78.99	85.36	N/A	125,365	103,346	
150000 TO 249999	16	73.77	73.95	73.85	4.15	100.14	66.90	84.69	70.84 to 76.56	216,572	159,944	
250000 TO 499999	16	73.42	69.69	70.29	11.49	99.15	13.49	92.39	69.83 to 76.01	355,161	249,626	
500000 +	10	70.00	69.29	68.84	5.59	100.64	60.32	76.49	63.87 to 74.10	658,978	453,649	
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380	

PAD 2008 Special Value Statistics

Base Stat

Query: 6590

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	47	MEDIAN:	73	COV:	15.10	95% Median C.I.:	71.64 to 74.10	(! : Derived)
(AgLand) TOTAL Sales Price:	16,175,257	WGT. MEAN:	71	STD:	10.83	95% Wgt. Mean C.I.:	67.84 to 73.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,120,257	MEAN:	72	AVG.ABS.DEV:	5.38	95% Mean C.I.:	68.67 to 74.86	
(AgLand) TOTAL Assessed Value:	11,391,864							
AVG. Adj. Sales Price:	342,984	COD:	7.35	MAX Sales Ratio:	92.39			
AVG. Assessed Value:	242,380	PRD:	101.55	MIN Sales Ratio:	13.49			

Printed: 04/02/2008 17:09:36

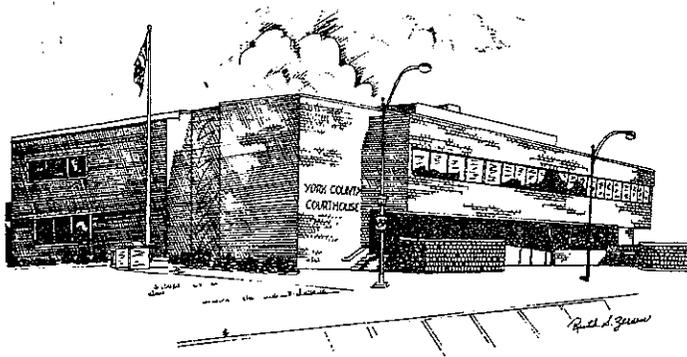
ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	1	73.50	73.50	73.50			73.50	73.50	N/A	15,000	11,025
30000 TO 59999	3	70.76	52.47	30.71	28.11	170.83	13.49	73.16	N/A	133,000	40,850
60000 TO 99999	1	78.99	78.99	78.99			78.99	78.99	N/A	115,000	90,837
100000 TO 149999	4	74.29	76.20	75.40	5.08	101.05	70.84	85.36	N/A	178,945	134,932
150000 TO 249999	19	73.53	72.60	72.06	5.99	100.75	48.84	84.69	69.83 to 76.56	243,299	175,323
250000 TO 499999	17	72.78	73.01	71.94	5.96	101.49	60.32	92.39	69.25 to 76.01	479,281	344,817
500000 +	2	68.74	68.74	68.16	5.62	100.85	64.87	72.60	N/A	1,052,500	717,339
ALL	47	73.16	71.76	70.67	7.35	101.55	13.49	92.39	71.64 to 74.10	342,984	242,380

**SPECIAL VALUATION SECTION
CORRELATION FOR
YORK COUNTY
2008**

III. Recapture Value Correlation

There are no sales of land receiving special valuation among the 47 qualified agricultural unimproved land parcels in the current sales file. The recapture valuation schedule of values was prepared from the analysis of the actual market observed over time in the area deemed to be affected by influences other than agricultural market forces. Since there is no direct measure of the recapture value during the current measurement period, the county has presumably followed the law and the level of value is deemed to be 75.



OFFICE OF
York County Assessor

Phone 402-362-4926

Fax 402-362-4735

York, Nebraska 68467

RECEIVED

FEB 20 2008

NEBRASKA DEPT. OF REVENUE
PROPERTY ASSESSMENT DIVISION

February 15, 2008

Data used to determine special value for York County Nebraska.

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

There have been no sales in this area during 2006-2007 for use other than agriculture. There have been no new applications for special use at this time.

Commercial sales in the first mile north of the Interstate and on the east side of 81 have been recorded at \$.85 per square foot for 17 acres for the new Super Walmart and \$120,000 for lots approximately one acres in size for commercial development. In the second mile north of the interstate a tract of land 72.55 acres is size, is being offered for sale for commercial development. In 2007 two lots on the backside of the access road in the first mile north of the interstate and on the west side were sold for \$110,000.

In 2005 two parcels of farm ground were sold on the west side of the 81 corridor north of the interstate in the first mile. A 29 acre tract sold for \$10,000 + per acre and another 80 acre tract sold for \$3620. In 2006 two parcels already developed at the interstate sold for over \$1,000,000, each parcel was frontage on the service road

On the east edge of the city another area could have developed into possible residential use. There was a sale of 26 acres of grass for \$4000 per acre and another sale of 29 acres of alfalfa for a little more than \$4000. As of 1-1-2008 the City of York is considering a well field in that area which would prohibit any residential development without annexation to the city. This special use area will have to be reconsidered for 2008 valuation.

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

In 2005-2006-2007 agriculture sales have been \$3600 to 4700 an acre for irrigated land. With these sales I value that land within the special areas the same as if they were anywhere else in Market Area 2.

There have no sales in the special use area in the 2006-2007 time period. York County has no new applications for special use in the 2006-2007 period making me wonder if it is necessary to maintain the special use areas. One more year should tell if land is being sold in these areas for use other than agriculture.

Respectfully submitted,

A handwritten signature in cursive script that reads "Ann Charlton". The signature is written in black ink and is positioned above the printed name.

Ann Charlton
York County Assessor

County 93 - York

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 9,803	Value 1,302,279,327	Total Growth 8,914,333 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	501	4,296,018	90	1,543,161	54	1,336,163	645	7,175,342	
2. Res Improv Land	3,801	34,318,130	219	6,891,910	425	10,704,364	4,445	51,914,404	
3. Res Improvements	3,807	251,216,078	220	26,221,860	436	40,524,495	4,463	317,962,433	
4. Res Total	4,308	289,830,226	310	34,656,931	490	52,565,022	5,108	377,052,179	4,117,729
% of Total	84.33	76.86	6.06	9.19	9.59	13.94	52.10	28.95	46.19
5. Rec UnImp Land	0	0	1	4,650	15	282,862	16	287,512	
6. Rec Improv Land	0	0	1	6,370	7	341,072	8	347,442	
7. Rec Improvements	0	0	1	7,470	7	231,883	8	239,353	
8. Rec Total	0	0	2	18,490	22	855,817	24	874,307	0
% of Total	0.00	0.00	8.33	2.11	91.66	97.88	0.24	0.06	0.00
Res+Rec Total	4,308	289,830,226	312	34,675,421	512	53,420,839	5,132	377,926,486	4,117,729
% of Total	83.94	76.68	6.07	9.17	9.97	14.13	52.35	29.02	46.19

County 93 - York

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 9,803	Value 1,302,279,327	Total Growth 8,914,333 (Sum 17, 25, & 41)
--	----------------------	----------------------------	---

Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	171	5,379,711	19	446,709	7	320,986	197	6,147,406	
10. Comm Improv Land	638	17,372,434	35	1,437,419	28	1,708,440	701	20,518,293	
11. Comm Improvements	650	94,866,559	37	12,155,496	29	3,455,496	716	110,477,551	
12. Comm Total	821	117,618,704	56	14,039,624	36	5,484,922	913	137,143,250	1,797,941
% of Total	89.92	85.76	6.13	10.23	3.94	3.99	9.31	10.53	20.16
13. Ind UnImp Land	3	32,652	0	0	0	0	3	32,652	
14. Ind Improv Land	11	1,001,122	2	1,513,300	3	268,690	16	2,783,112	
15. Ind Improvements	11	9,388,866	3	19,060,146	3	2,419,293	17	30,868,305	
16. Ind Total	14	10,422,640	3	20,573,446	3	2,687,983	20	33,684,069	1,639,245
% of Total	70.00	30.94	15.00	61.07	15.00	7.97	0.20	2.58	18.38
Comm+Ind Total	835	128,041,344	59	34,613,070	39	8,172,905	933	170,827,319	3,437,186
% of Total	89.49	74.95	6.32	20.26	4.18	4.78	9.51	13.11	38.55
17. Taxable Total	5,143	417,871,570	371	69,288,491	551	61,593,744	6,065	548,753,805	7,554,915
% of Total	84.79	76.14	6.11	6.31	9.08	9.73	61.86	42.13	84.75

County 93 - York

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	228	5,846,292	3,378,166	0	0	0
19. Commercial	265	21,932,315	19,655,823	0	0	0
20. Industrial	2	2	5,922,414	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	228	5,846,292	3,378,166
19. Commercial	0	0	0	265	21,932,315	19,655,823
20. Industrial	0	0	0	2	2	5,922,414
21. Other	0	0	0	0	0	0
22. Total Sch II				495	27,778,609	28,956,403

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	395	46	64	505

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	197,203	415	73,280,409	2,170	387,983,663	2,590	461,461,275
28. Ag-Improved Land	1	44,275	147	30,146,175	907	205,100,866	1,055	235,291,316
29. Ag-Improvements	6	24,421	163	8,901,920	979	47,846,590	1,148	56,772,931
30. Ag-Total Taxable							3,738	753,525,522

County 93 - York

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	3	3.000	37,500	
32. HomeSite Improv Land	0	0.000	0	89	94.000	1,175,000	
33. HomeSite Improvements	0		0	91		6,475,290	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.130	4,695	14	22.930	57,155	
36. FarmSite Impr Land	1	1.090	1,635	135	367.510	1,165,695	
37. FarmSite Improv	6		24,421	149		2,426,630	
38. FarmSite Total							
39. Road & Ditches		1.340			1,008.480		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	5	11.000	52,100	8	14.000	89,600	
32. HomeSite Improv Land	526	545.710	6,748,175	615	639.710	7,923,175	
33. HomeSite Improvements	547		32,322,460	638		38,797,750	1,359,418
34. HomeSite Total				646	653.710	46,810,525	
35. FarmSite UnImp Land	88	167.400	390,290	103	193.460	452,140	
36. FarmSite Impr Land	852	2,423.560	8,006,675	988	2,792.160	9,174,005	
37. FarmSite Improv	901		15,524,130	1,056		17,975,181	0
38. FarmSite Total				1,159	2,985.620	27,601,326	
39. Road & Ditches		6,987.970			7,997.790		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,805	11,637.120	74,411,851	1,359,418

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	1	153.470	189,618
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	8	1,098.140	645,893	9	1,251.610	835,511

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	11	515.280	905,930
44. Recapture Val			0			3,538,879
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	11	515.280	905,930
44. Recapture Val			0			3,538,879

County 93 - York

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	23.000	37,950	0.000	0	23.000	37,950
47. 2A1	0.000	0	2.000	2,700	0.000	0	2.000	2,700
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	25.000	40,650	0.000	0	25.000	40,650
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	2.920	3,212	0.000	0	2.920	3,212
56. 2D1	0.000	0	5.000	4,500	0.000	0	5.000	4,500
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	7.920	7,712	0.000	0	7.920	7,712
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	3.000	900	0.000	0	3.000	900
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	35.000	8,750	0.000	0	35.000	8,750
71. Total	0.000	0	38.000	9,650	0.000	0	38.000	9,650
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	3.070		0.000		0.000		3.070	
75. Total	0.000	0	70.920	58,012	0.000	0	70.920	58,012

County 93 - York

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	16,744.740	43,536,324	44,985.420	116,962,092	61,730.160	160,498,416
46. 1A	0.000	0	2,285.590	5,599,702	5,464.690	13,388,499	7,750.280	18,988,201
47. 2A1	0.000	0	1,686.160	3,540,936	3,982.090	8,362,389	5,668.250	11,903,325
48. 2A	0.000	0	394.450	818,485	979.160	2,031,760	1,373.610	2,850,245
49. 3A1	0.000	0	1,089.400	2,260,509	3,719.350	7,717,657	4,808.750	9,978,166
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	536.330	965,394	1,751.760	3,153,168	2,288.090	4,118,562
52. 4A	0.000	0	194.760	311,616	567.820	908,512	762.580	1,220,128
53. Total	0.000	0	22,931.430	57,032,966	61,450.290	152,524,077	84,381.720	209,557,043
Dryland:								
54. 1D1	0.000	0	1,236.790	2,288,067	2,107.310	3,898,529	3,344.100	6,186,596
55. 1D	0.000	0	348.320	592,144	328.950	559,215	677.270	1,151,359
56. 2D1	0.000	0	92.000	142,600	202.000	313,100	294.000	455,700
57. 2D	0.000	0	53.620	79,092	69.230	102,115	122.850	181,207
58. 3D1	0.000	0	132.180	185,052	320.390	448,537	452.570	633,589
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	130.390	149,949	239.080	274,943	369.470	424,892
61. 4D	0.000	0	76.440	76,440	87.400	87,400	163.840	163,840
62. Total	0.000	0	2,069.740	3,513,344	3,354.360	5,683,839	5,424.100	9,197,183
Grass:								
63. 1G1	0.000	0	134.870	73,931	94.050	51,680	228.920	125,611
64. 1G	0.000	0	37.190	20,455	30.000	16,500	67.190	36,955
65. 2G1	0.000	0	54.800	28,500	49.940	24,970	104.740	53,470
66. 2G	0.000	0	45.600	23,100	43.710	21,855	89.310	44,955
67. 3G1	0.000	0	143.910	71,955	124.420	62,210	268.330	134,165
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	102.830	51,415	115.820	57,910	218.650	109,325
70. 4G	0.000	0	402.320	203,810	321.020	160,760	723.340	364,570
71. Total	0.000	0	921.520	473,166	778.960	395,885	1,700.480	869,051
72. Waste	0.000	0	133.460	53,384	206.610	82,644	340.070	136,028
73. Other	0.000	0	0.000	0	31.930	12,772	31.930	12,772
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	26,056.150	61,072,860	65,822.150	158,699,217	91,878.300	219,772,077

County 93 - York

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	9.420	18,369	1,563.400	3,048,631	18,202.720	35,495,316	19,775.540	38,562,316
46. 1A	2.000	4,450	580.080	1,290,678	21,529.390	47,902,922	22,111.470	49,198,050
47. 2A1	0.000	0	346.740	676,144	3,277.220	6,390,581	3,623.960	7,066,725
48. 2A	0.000	0	67.130	117,478	6,308.700	11,040,235	6,375.830	11,157,713
49. 3A1	0.000	0	331.570	571,959	10,176.120	17,553,819	10,507.690	18,125,778
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	412.340	690,671	5,000.600	8,376,015	5,412.940	9,066,686
52. 4A	0.000	0	88.490	132,735	3,501.500	5,252,250	3,589.990	5,384,985
53. Total	11.420	22,819	3,389.750	6,528,296	67,996.250	132,011,138	71,397.420	138,562,253
Dryland:								
54. 1D1	13.000	25,350	572.650	1,116,672	3,546.440	6,915,563	4,132.090	8,057,585
55. 1D	27.110	46,765	136.140	234,842	5,651.710	9,749,211	5,814.960	10,030,818
56. 2D1	7.000	10,500	86.320	129,480	793.090	1,189,635	886.410	1,329,615
57. 2D	9.110	11,843	17.000	22,100	2,893.070	3,760,991	2,919.180	3,794,934
58. 3D1	0.000	0	144.570	202,398	3,704.580	5,186,412	3,849.150	5,388,810
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	145.380	196,263	1,980.430	2,673,583	2,125.810	2,869,846
61. 4D	0.000	0	20.000	25,000	1,020.240	1,275,304	1,040.240	1,300,304
62. Total	56.220	94,458	1,122.060	1,926,755	19,589.560	30,750,699	20,767.840	32,771,912
Grass:								
63. 1G1	0.000	0	24.360	14,616	329.820	197,892	354.180	212,508
64. 1G	0.000	0	47.810	28,686	900.020	537,012	947.830	565,698
65. 2G1	0.000	0	12.010	6,005	272.750	136,375	284.760	142,380
66. 2G	0.000	0	30.070	15,035	716.090	357,470	746.160	372,505
67. 3G1	0.000	0	55.000	27,500	1,543.480	768,508	1,598.480	796,008
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	74.270	31,565	1,635.570	695,786	1,709.840	727,351
70. 4G	0.000	0	415.680	176,666	6,994.930	2,976,211	7,410.610	3,152,877
71. Total	0.000	0	659.200	300,073	12,392.660	5,669,254	13,051.860	5,969,327
72. Waste	0.000	0	121.440	31,110	1,626.260	397,147	1,747.700	428,257
73. Other	0.000	0	0.000	0	24.130	8,933	24.130	8,933
74. Exempt	0.000		0.000		320.000		320.000	
75. Total	67.640	117,277	5,292.450	8,786,234	101,628.860	168,837,171	106,988.950	177,740,682

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	6,537.410	15,036,043	49,685.040	114,255,292	56,222.450	129,291,335
46. 1A	0.000	0	1,678.440	3,860,412	13,784.470	31,704,281	15,462.910	35,564,693
47. 2A1	0.000	0	749.610	1,517,961	4,814.000	9,747,907	5,563.610	11,265,868
48. 2A	0.000	0	428.290	867,288	2,547.130	5,155,742	2,975.420	6,023,030
49. 3A1	0.000	0	886.320	1,506,744	9,084.520	15,443,684	9,970.840	16,950,428
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	416.100	707,370	4,686.760	7,967,442	5,102.860	8,674,812
52. 4A	0.000	0	306.960	460,440	2,484.920	3,727,380	2,791.880	4,187,820
53. Total	0.000	0	11,003.130	23,956,258	87,086.840	188,001,728	98,089.970	211,957,986
Dryland:								
54. 1D1	0.000	0	809.210	1,577,962	5,154.030	10,050,367	5,963.240	11,628,329
55. 1D	0.000	0	378.390	700,022	2,369.410	4,383,412	2,747.800	5,083,434
56. 2D1	0.000	0	34.500	56,925	506.540	835,792	541.040	892,717
57. 2D	0.000	0	117.000	181,350	645.830	1,001,037	762.830	1,182,387
58. 3D1	0.000	0	219.690	307,566	1,849.730	2,589,622	2,069.420	2,897,188
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	70.000	91,000	995.560	1,294,228	1,065.560	1,385,228
61. 4D	0.000	0	91.370	100,507	437.730	481,503	529.100	582,010
62. Total	0.000	0	1,720.160	3,015,332	11,958.830	20,635,961	13,678.990	23,651,293
Grass:								
63. 1G1	0.000	0	53.030	33,145	313.080	195,678	366.110	228,823
64. 1G	0.000	0	70.000	43,750	354.590	221,619	424.590	265,369
65. 2G1	0.000	0	34.000	18,700	151.430	83,287	185.430	101,987
66. 2G	0.000	0	80.300	44,165	228.490	125,670	308.790	169,835
67. 3G1	0.000	0	143.630	78,997	974.330	534,484	1,117.960	613,481
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	48.160	21,673	594.010	267,310	642.170	288,983
70. 4G	0.000	0	495.080	222,787	1,478.100	665,149	1,973.180	887,936
71. Total	0.000	0	924.200	463,217	4,094.030	2,093,197	5,018.230	2,556,414
72. Waste	0.000	0	103.720	36,302	638.680	223,464	742.400	259,766
73. Other	0.000	0	8.000	2,400	57.360	30,808	65.360	33,208
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	13,759.210	27,473,509	103,835.740	210,985,158	117,594.950	238,458,667

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	59.290	115,616	205.720	401,154	905.160	1,765,062	1,170.170	2,281,832
46. 1A	0.000	0	271.070	487,926	2,214.800	3,986,640	2,485.870	4,474,566
47. 2A1	1.000	1,675	9.190	15,393	105.290	176,361	115.480	193,429
48. 2A	0.000	0	17.000	25,245	267.250	396,866	284.250	422,111
49. 3A1	0.000	0	111.000	149,850	696.230	939,911	807.230	1,089,761
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	18.000	19,440	291.000	314,280	309.000	333,720
52. 4A	0.000	0	73.970	73,970	173.560	173,560	247.530	247,530
53. Total	60.290	117,291	705.950	1,172,978	4,653.290	7,752,680	5,419.530	9,042,949
Dryland:								
54. 1D1	0.000	0	45.810	82,458	932.290	1,678,122	978.100	1,760,580
55. 1D	0.000	0	77.510	139,518	1,482.960	2,669,328	1,560.470	2,808,846
56. 2D1	0.000	0	2.560	3,456	45.700	61,695	48.260	65,151
57. 2D	0.000	0	1.000	1,350	480.060	648,082	481.060	649,432
58. 3D1	0.000	0	60.000	72,000	1,112.280	1,334,736	1,172.280	1,406,736
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	13.000	8,450	304.500	197,925	317.500	206,375
61. 4D	0.000	0	28.970	18,831	218.610	142,097	247.580	160,928
62. Total	0.000	0	228.850	326,063	4,576.400	6,731,985	4,805.250	7,058,048
Grass:								
63. 1G1	1.160	580	2.000	1,000	50.000	25,000	53.160	26,580
64. 1G	0.000	0	14.000	7,000	255.690	127,845	269.690	134,845
65. 2G1	0.000	0	0.000	0	17.000	6,800	17.000	6,800
66. 2G	0.000	0	7.000	2,800	250.250	100,100	257.250	102,900
67. 3G1	0.000	0	36.000	14,400	349.670	139,868	385.670	154,268
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	7.000	2,800	199.000	79,600	206.000	82,400
70. 4G	0.000	0	157.000	70,650	2,270.190	1,021,591	2,427.190	1,092,241
71. Total	1.160	580	223.000	98,650	3,391.800	1,500,804	3,615.960	1,600,034
72. Waste	0.000	0	12.330	2,466	460.630	91,663	472.960	94,129
73. Other	0.000	0	0.000	0	6.000	900	6.000	900
74. Exempt	0.000		0.000		72.310		72.310	
75. Total	61.450	117,871	1,170.130	1,600,157	13,088.120	16,078,032	14,319.700	17,796,060

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	4,725.450	12,522,448	4,725.450	12,522,448
46. 1A	0.000	0	0.000	0	2,019.310	5,149,242	2,019.310	5,149,242
47. 2A1	0.000	0	0.000	0	365.640	895,819	365.640	895,819
48. 2A	0.000	0	0.000	0	123.020	301,399	123.020	301,399
49. 3A1	0.000	0	0.000	0	928.910	2,090,049	928.910	2,090,049
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	97.500	180,375	97.500	180,375
52. 4A	0.000	0	0.000	0	22.000	35,200	22.000	35,200
53. Total	0.000	0	0.000	0	8,281.830	21,174,532	8,281.830	21,174,532
Dryland:								
54. 1D1	0.000	0	0.000	0	606.370	1,334,014	606.370	1,334,014
55. 1D	0.000	0	0.000	0	200.260	420,546	200.260	420,546
56. 2D1	0.000	0	0.000	0	24.000	45,600	24.000	45,600
57. 2D	0.000	0	0.000	0	14.000	26,600	14.000	26,600
58. 3D1	0.000	0	0.000	0	91.420	159,985	91.420	159,985
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	41.000	69,700	41.000	69,700
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	977.050	2,056,445	977.050	2,056,445
Grass:								
63. 1G1	0.000	0	0.000	0	2.000	1,200	2.000	1,200
64. 1G	0.000	0	0.000	0	1.000	600	1.000	600
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	79.880	43,934	79.880	43,934
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	9.000	4,700	9.000	4,700
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	91.880	50,434	91.880	50,434
72. Waste	0.000	0	0.000	0	21.000	6,300	21.000	6,300
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	9,371.760	23,287,711	9,371.760	23,287,711

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	13.650	30,713	0.000	0	13.650	30,713
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	13.650	30,713	0.000	0	13.650	30,713
Dryland:								
54. 1D1	0.000	0	28.310	52,374	0.000	0	28.310	52,374
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	28.310	52,374	0.000	0	28.310	52,374
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	41.960	83,087	0.000	0	41.960	83,087

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	69.550	156,488	0.000	0	69.550	156,488
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	2.000	3,900	0.000	0	2.000	3,900
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	71.550	160,388	0.000	0	71.550	160,388
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	0.000	0	0.000	0
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	0.000	0	0.000	0
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	0.000	0	0.000	0
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	71.550	160,388	0.000	0	71.550	160,388

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 23

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	138.010	460,228	0.000	0	138.010	460,228
46. 1A	0.000	0	80.570	218,597	0.000	0	80.570	218,597
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	39.000	115,150	0.000	0	39.000	115,150
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	11.000	44,000	0.000	0	11.000	44,000
52. 4A	0.000	0	2.800	11,200	0.000	0	2.800	11,200
53. Total	0.000	0	271.380	849,175	0.000	0	271.380	849,175
Dryland:								
54. 1D1	0.000	0	136.800	327,793	0.000	0	136.800	327,793
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	3.910	5,767	0.000	0	3.910	5,767
58. 3D1	0.000	0	7.000	7,350	0.000	0	7.000	7,350
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	2.120	2,438	0.000	0	2.120	2,438
61. 4D	0.000	0	1.000	1,000	0.000	0	1.000	1,000
62. Total	0.000	0	150.830	344,348	0.000	0	150.830	344,348
Grass:								
63. 1G1	0.000	0	7.000	6,700	0.000	0	7.000	6,700
64. 1G	0.000	0	3.000	1,350	0.000	0	3.000	1,350
65. 2G1	0.000	0	3.510	14,032	0.000	0	3.510	14,032
66. 2G	0.000	0	8.100	11,100	0.000	0	8.100	11,100
67. 3G1	0.000	0	2.000	900	0.000	0	2.000	900
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	13.700	5,480	0.000	0	13.700	5,480
70. 4G	0.000	0	30.540	44,976	0.000	0	30.540	44,976
71. Total	0.000	0	67.850	84,538	0.000	0	67.850	84,538
72. Waste	0.000	0	3.000	900	0.000	0	3.000	900
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	493.060	1,278,961	0.000	0	493.060	1,278,961

County 93 - York

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 24

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	45.000	162,800	0.000	0	45.000	162,800
55. 1D	0.000	0	14.000	37,600	0.000	0	14.000	37,600
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	14.000	30,750	0.000	0	14.000	30,750
58. 3D1	0.000	0	55.000	103,000	0.000	0	55.000	103,000
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	9.040	24,646	0.000	0	9.040	24,646
61. 4D	0.000	0	2.000	5,000	0.000	0	2.000	5,000
62. Total	0.000	0	139.040	363,796	0.000	0	139.040	363,796
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	3.000	9,000	0.000	0	3.000	9,000
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	9.000	27,000	0.000	0	9.000	27,000
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	29.960	77,130	0.000	0	29.960	77,130
71. Total	0.000	0	41.960	113,130	0.000	0	41.960	113,130
72. Waste	0.000	0	5.500	1,100	0.000	0	5.500	1,100
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	186.500	478,026	0.000	0	186.500	478,026

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	71.710	140,110	38,411.840	89,771,424	229,468.500	501,464,155	267,952.050	591,375,689
77.Dry Land	56.220	94,458	5,466.910	9,549,724	40,456.200	65,858,929	45,979.330	75,503,111
78.Grass	1.160	580	2,875.730	1,542,424	20,749.330	9,709,574	23,626.220	11,252,578
79.Waste	0.000	0	379.450	125,262	2,953.180	801,218	3,332.630	926,480
80.Other	0.000	0	8.000	2,400	119.420	53,413	127.420	55,813
81.Exempt	3.070	0	0.000	0	392.310	0	395.380	0
82.Total	129.090	235,148	47,141.930	100,991,234	293,746.630	577,887,289	341,017.650	679,113,671

2008 Agricultural Land Detail

County 93 - York

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	23.000	92.00%	37,950	93.36%	1,650.000
2A1	2.000	8.00%	2,700	6.64%	1,350.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	25.000	100.00%	40,650	100.00%	1,626.000
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	2.920	36.87%	3,212	41.65%	1,100.000
2D1	5.000	63.13%	4,500	58.35%	900.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	7.920	100.00%	7,712	100.00%	973.737
Grass:					
1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	3.000	7.89%	900	9.33%	300.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	35.000	92.11%	8,750	90.67%	250.000
Grass Total	38.000	100.00%	9,650	100.00%	253.947
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Irrigated Total	25.000	35.25%	40,650	70.07%	1,626.000
Dry Total	7.920	11.17%	7,712	13.29%	973.737
Grass Total	38.000	53.58%	9,650	16.63%	253.947
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	3.070	4.33%			
Market Area Total	70.920	100.00%	58,012	100.00%	817.992

As Related to the County as a Whole

Irrigated Total	25.000	0.01%	40,650	0.01%	
Dry Total	7.920	0.02%	7,712	0.01%	
Grass Total	38.000	0.16%	9,650	0.09%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	3.070	0.78%			
Market Area Total	70.920	0.02%	58,012	0.01%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	61,730.160	73.16%	160,498,416	76.59%	2,600.000
1A	7,750.280	9.18%	18,988,201	9.06%	2,450.001
2A1	5,668.250	6.72%	11,903,325	5.68%	2,100.000
2A	1,373.610	1.63%	2,850,245	1.36%	2,075.003
3A1	4,808.750	5.70%	9,978,166	4.76%	2,075.002
3A	0.000	0.00%	0	0.00%	0.000
4A1	2,288.090	2.71%	4,118,562	1.97%	1,800.000
4A	762.580	0.90%	1,220,128	0.58%	1,600.000
Irrigated Total	84,381.720	100.00%	209,557,043	100.00%	2,483.441

Dry:

1D1	3,344.100	61.65%	6,186,596	67.27%	1,850.003
1D	677.270	12.49%	1,151,359	12.52%	1,700.000
2D1	294.000	5.42%	455,700	4.95%	1,550.000
2D	122.850	2.26%	181,207	1.97%	1,475.026
3D1	452.570	8.34%	633,589	6.89%	1,399.980
3D	0.000	0.00%	0	0.00%	0.000
4D1	369.470	6.81%	424,892	4.62%	1,150.004
4D	163.840	3.02%	163,840	1.78%	1,000.000
Dry Total	5,424.100	100.00%	9,197,183	100.00%	1,695.614

Grass:

1G1	228.920	13.46%	125,611	14.45%	548.711
1G	67.190	3.95%	36,955	4.25%	550.007
2G1	104.740	6.16%	53,470	6.15%	510.502
2G	89.310	5.25%	44,955	5.17%	503.359
3G1	268.330	15.78%	134,165	15.44%	500.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	218.650	12.86%	109,325	12.58%	500.000
4G	723.340	42.54%	364,570	41.95%	504.009
Grass Total	1,700.480	100.00%	869,051	100.00%	511.062

Irrigated Total	84,381.720	91.84%	209,557,043	95.35%	2,483.441
Dry Total	5,424.100	5.90%	9,197,183	4.18%	1,695.614
Grass Total	1,700.480	1.85%	869,051	0.40%	511.062
Waste	340.070	0.37%	136,028	0.06%	400.000
Other	31.930	0.03%	12,772	0.01%	400.000
Exempt	0.000	0.00%			
Market Area Total	91,878.300	100.00%	219,772,077	100.00%	2,391.991

As Related to the County as a Whole

Irrigated Total	84,381.720	31.49%	209,557,043	35.44%	
Dry Total	5,424.100	11.80%	9,197,183	12.18%	
Grass Total	1,700.480	7.20%	869,051	7.72%	
Waste	340.070	10.20%	136,028	14.68%	
Other	31.930	25.06%	12,772	22.88%	
Exempt	0.000	0.00%			
Market Area Total	91,878.300	26.94%	219,772,077	32.36%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	19,775.540	27.70%	38,562,316	27.83%	1,950.000
1A	22,111.470	30.97%	49,198,050	35.51%	2,225.001
2A1	3,623.960	5.08%	7,066,725	5.10%	1,950.000
2A	6,375.830	8.93%	11,157,713	8.05%	1,750.001
3A1	10,507.690	14.72%	18,125,778	13.08%	1,725.001
3A	0.000	0.00%	0	0.00%	0.000
4A1	5,412.940	7.58%	9,066,686	6.54%	1,675.002
4A	3,589.990	5.03%	5,384,985	3.89%	1,500.000
Irrigated Total	71,397.420	100.00%	138,562,253	100.00%	1,940.717

Dry:

1D1	4,132.090	19.90%	8,057,585	24.59%	1,950.002
1D	5,814.960	28.00%	10,030,818	30.61%	1,725.002
2D1	886.410	4.27%	1,329,615	4.06%	1,500.000
2D	2,919.180	14.06%	3,794,934	11.58%	1,300.000
3D1	3,849.150	18.53%	5,388,810	16.44%	1,400.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	2,125.810	10.24%	2,869,846	8.76%	1,350.001
4D	1,040.240	5.01%	1,300,304	3.97%	1,250.003
Dry Total	20,767.840	100.00%	32,771,912	100.00%	1,578.012

Grass:

1G1	354.180	2.71%	212,508	3.56%	600.000
1G	947.830	7.26%	565,698	9.48%	596.834
2G1	284.760	2.18%	142,380	2.39%	500.000
2G	746.160	5.72%	372,505	6.24%	499.229
3G1	1,598.480	12.25%	796,008	13.33%	497.978
3G	0.000	0.00%	0	0.00%	0.000
4G1	1,709.840	13.10%	727,351	12.18%	425.391
4G	7,410.610	56.78%	3,152,877	52.82%	425.454
Grass Total	13,051.860	100.00%	5,969,327	100.00%	457.354

Irrigated Total	71,397.420	66.73%	138,562,253	77.96%	1,940.717
Dry Total	20,767.840	19.41%	32,771,912	18.44%	1,578.012
Grass Total	13,051.860	12.20%	5,969,327	3.36%	457.354
Waste	1,747.700	1.63%	428,257	0.24%	245.040
Other	24.130	0.02%	8,933	0.01%	370.203
Exempt	320.000	0.30%			
Market Area Total	106,988.950	100.00%	177,740,682	100.00%	1,661.299

As Related to the County as a Whole

Irrigated Total	71,397.420	26.65%	138,562,253	23.43%	
Dry Total	20,767.840	45.17%	32,771,912	43.40%	
Grass Total	13,051.860	55.24%	5,969,327	53.05%	
Waste	1,747.700	52.44%	428,257	46.22%	
Other	24.130	18.94%	8,933	16.01%	
Exempt	320.000	80.93%			
Market Area Total	106,988.950	31.37%	177,740,682	26.17%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **4**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	56,222.450	57.32%	129,291,335	61.00%	2,299.638
1A	15,462.910	15.76%	35,564,693	16.78%	2,300.000
2A1	5,563.610	5.67%	11,265,868	5.32%	2,024.920
2A	2,975.420	3.03%	6,023,030	2.84%	2,024.262
3A1	9,970.840	10.16%	16,950,428	8.00%	1,700.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	5,102.860	5.20%	8,674,812	4.09%	1,699.990
4A	2,791.880	2.85%	4,187,820	1.98%	1,500.000
Irrigated Total	98,089.970	100.00%	211,957,986	100.00%	2,160.852

Dry:

1D1	5,963.240	43.59%	11,628,329	49.17%	1,950.001
1D	2,747.800	20.09%	5,083,434	21.49%	1,850.001
2D1	541.040	3.96%	892,717	3.77%	1,650.001
2D	762.830	5.58%	1,182,387	5.00%	1,550.000
3D1	2,069.420	15.13%	2,897,188	12.25%	1,400.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	1,065.560	7.79%	1,385,228	5.86%	1,300.000
4D	529.100	3.87%	582,010	2.46%	1,100.000
Dry Total	13,678.990	100.00%	23,651,293	100.00%	1,729.023

Grass:

1G1	366.110	7.30%	228,823	8.95%	625.011
1G	424.590	8.46%	265,369	10.38%	625.000
2G1	185.430	3.70%	101,987	3.99%	550.002
2G	308.790	6.15%	169,835	6.64%	550.001
3G1	1,117.960	22.28%	613,481	24.00%	548.750
3G	0.000	0.00%	0	0.00%	0.000
4G1	642.170	12.80%	288,983	11.30%	450.010
4G	1,973.180	39.32%	887,936	34.73%	450.002
Grass Total	5,018.230	100.00%	2,556,414	100.00%	509.425

Irrigated Total	98,089.970	83.41%	211,957,986	88.89%	2,160.852
Dry Total	13,678.990	11.63%	23,651,293	9.92%	1,729.023
Grass Total	5,018.230	4.27%	2,556,414	1.07%	509.425
Waste	742.400	0.63%	259,766	0.11%	349.900
Other	65.360	0.06%	33,208	0.01%	508.078
Exempt	0.000	0.00%			
Market Area Total	117,594.950	100.00%	238,458,667	100.00%	2,027.796

As Related to the County as a Whole

Irrigated Total	98,089.970	36.61%	211,957,986	35.84%	
Dry Total	13,678.990	29.75%	23,651,293	31.32%	
Grass Total	5,018.230	21.24%	2,556,414	22.72%	
Waste	742.400	22.28%	259,766	28.04%	
Other	65.360	51.29%	33,208	59.50%	
Exempt	0.000	0.00%			
Market Area Total	117,594.950	34.48%	238,458,667	35.11%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,170.170	21.59%	2,281,832	25.23%	1,950.000
1A	2,485.870	45.87%	4,474,566	49.48%	1,800.000
2A1	115.480	2.13%	193,429	2.14%	1,675.000
2A	284.250	5.24%	422,111	4.67%	1,484.999
3A1	807.230	14.89%	1,089,761	12.05%	1,350.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	309.000	5.70%	333,720	3.69%	1,080.000
4A	247.530	4.57%	247,530	2.74%	1,000.000
Irrigated Total	5,419.530	100.00%	9,042,949	100.00%	1,668.585

Dry:

1D1	978.100	20.35%	1,760,580	24.94%	1,800.000
1D	1,560.470	32.47%	2,808,846	39.80%	1,800.000
2D1	48.260	1.00%	65,151	0.92%	1,350.000
2D	481.060	10.01%	649,432	9.20%	1,350.002
3D1	1,172.280	24.40%	1,406,736	19.93%	1,200.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	317.500	6.61%	206,375	2.92%	650.000
4D	247.580	5.15%	160,928	2.28%	650.004
Dry Total	4,805.250	100.00%	7,058,048	100.00%	1,468.820

Grass:

1G1	53.160	1.47%	26,580	1.66%	500.000
1G	269.690	7.46%	134,845	8.43%	500.000
2G1	17.000	0.47%	6,800	0.42%	400.000
2G	257.250	7.11%	102,900	6.43%	400.000
3G1	385.670	10.67%	154,268	9.64%	400.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	206.000	5.70%	82,400	5.15%	400.000
4G	2,427.190	67.12%	1,092,241	68.26%	450.002
Grass Total	3,615.960	100.00%	1,600,034	100.00%	442.492

Irrigated Total	5,419.530	37.85%	9,042,949	50.81%	1,668.585
Dry Total	4,805.250	33.56%	7,058,048	39.66%	1,468.820
Grass Total	3,615.960	25.25%	1,600,034	8.99%	442.492
Waste	472.960	3.30%	94,129	0.53%	199.021
Other	6.000	0.04%	900	0.01%	150.000
Exempt	72.310	0.50%			
Market Area Total	14,319.700	100.00%	17,796,060	100.00%	1,242.767

As Related to the County as a Whole

Irrigated Total	5,419.530	2.02%	9,042,949	1.53%	
Dry Total	4,805.250	10.45%	7,058,048	9.35%	
Grass Total	3,615.960	15.30%	1,600,034	14.22%	
Waste	472.960	14.19%	94,129	10.16%	
Other	6.000	4.71%	900	1.61%	
Exempt	72.310	18.29%			
Market Area Total	14,319.700	4.20%	17,796,060	2.62%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	4,725.450	57.06%	12,522,448	59.14%	2,650.001
1A	2,019.310	24.38%	5,149,242	24.32%	2,550.000
2A1	365.640	4.41%	895,819	4.23%	2,450.002
2A	123.020	1.49%	301,399	1.42%	2,450.000
3A1	928.910	11.22%	2,090,049	9.87%	2,250.001
3A	0.000	0.00%	0	0.00%	0.000
4A1	97.500	1.18%	180,375	0.85%	1,850.000
4A	22.000	0.27%	35,200	0.17%	1,600.000
Irrigated Total	8,281.830	100.00%	21,174,532	100.00%	2,556.745

Dry:

1D1	606.370	62.06%	1,334,014	64.87%	2,200.000
1D	200.260	20.50%	420,546	20.45%	2,100.000
2D1	24.000	2.46%	45,600	2.22%	1,900.000
2D	14.000	1.43%	26,600	1.29%	1,900.000
3D1	91.420	9.36%	159,985	7.78%	1,750.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	41.000	4.20%	69,700	3.39%	1,700.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	977.050	100.00%	2,056,445	100.00%	2,104.748

Grass:

1G1	2.000	2.18%	1,200	2.38%	600.000
1G	1.000	1.09%	600	1.19%	600.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	79.880	86.94%	43,934	87.11%	550.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	9.000	9.80%	4,700	9.32%	522.222
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	91.880	100.00%	50,434	100.00%	548.911

Irrigated Total	8,281.830	88.37%	21,174,532	90.93%	2,556.745
Dry Total	977.050	10.43%	2,056,445	8.83%	2,104.748
Grass Total	91.880	0.98%	50,434	0.22%	548.911
Waste	21.000	0.22%	6,300	0.03%	300.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	9,371.760	100.00%	23,287,711	100.00%	2,484.881

As Related to the County as a Whole

Irrigated Total	8,281.830	3.09%	21,174,532	3.58%	
Dry Total	977.050	2.12%	2,056,445	2.72%	
Grass Total	91.880	0.39%	50,434	0.45%	
Waste	21.000	0.63%	6,300	0.68%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	9,371.760	2.75%	23,287,711	3.43%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **21**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	13.650	100.00%	30,713	100.00%	2,250.036
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	13.650	100.00%	30,713	100.00%	2,250.036

Dry:

1D1	28.310	100.00%	52,374	100.00%	1,850.017
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	28.310	100.00%	52,374	100.00%	1,850.017

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	13.650	32.53%	30,713	36.96%	2,250.036
Dry Total	28.310	67.47%	52,374	63.04%	1,850.017
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	41.960	100.00%	83,087	100.00%	1,980.147

As Related to the County as a Whole

Irrigated Total	13.650	0.01%	30,713	0.01%	
Dry Total	28.310	0.06%	52,374	0.07%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	41.960	0.01%	83,087	0.01%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **22**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	69.550	97.20%	156,488	97.57%	2,250.007
1A	0.000	0.00%	0	0.00%	0.000
2A1	2.000	2.80%	3,900	2.43%	1,950.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	71.550	100.00%	160,388	100.00%	2,241.621

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	0.000	0.00%	0	0.00%	0.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	0.000	0.00%	0	0.00%	0.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	71.550	100.00%	160,388	100.00%	2,241.621
Dry Total	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	0.000	0.00%	0	0.00%	0.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	71.550	100.00%	160,388	100.00%	2,241.621

As Related to the County as a Whole

Irrigated Total	71.550	0.03%	160,388	0.03%	
Dry Total	0.000	0.00%	0	0.00%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	0.000	0.00%	0	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	71.550	0.02%	160,388	0.02%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **23**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	138.010	50.85%	460,228	54.20%	3,334.743
1A	80.570	29.69%	218,597	25.74%	2,713.131
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	39.000	14.37%	115,150	13.56%	2,952.564
3A	0.000	0.00%	0	0.00%	0.000
4A1	11.000	4.05%	44,000	5.18%	4,000.000
4A	2.800	1.03%	11,200	1.32%	4,000.000
Irrigated Total	271.380	100.00%	849,175	100.00%	3,129.099

Dry:

1D1	136.800	90.70%	327,793	95.19%	2,396.147
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	3.910	2.59%	5,767	1.67%	1,474.936
3D1	7.000	4.64%	7,350	2.13%	1,050.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	2.120	1.41%	2,438	0.71%	1,150.000
4D	1.000	0.66%	1,000	0.29%	1,000.000
Dry Total	150.830	100.00%	344,348	100.00%	2,283.020

Grass:

1G1	7.000	10.32%	6,700	7.93%	957.142
1G	3.000	4.42%	1,350	1.60%	450.000
2G1	3.510	5.17%	14,032	16.60%	3,997.720
2G	8.100	11.94%	11,100	13.13%	1,370.370
3G1	2.000	2.95%	900	1.06%	450.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	13.700	20.19%	5,480	6.48%	400.000
4G	30.540	45.01%	44,976	53.20%	1,472.691
Grass Total	67.850	100.00%	84,538	100.00%	1,245.954

Irrigated Total	271.380	55.04%	849,175	66.40%	3,129.099
Dry Total	150.830	30.59%	344,348	26.92%	2,283.020
Grass Total	67.850	13.76%	84,538	6.61%	1,245.954
Waste	3.000	0.61%	900	0.07%	300.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	493.060	100.00%	1,278,961	100.00%	2,593.925

As Related to the County as a Whole

Irrigated Total	271.380	0.10%	849,175	0.14%	
Dry Total	150.830	0.33%	344,348	0.46%	
Grass Total	67.850	0.29%	84,538	0.75%	
Waste	3.000	0.09%	900	0.10%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	493.060	0.14%	1,278,961	0.19%	

2008 Agricultural Land Detail

County 93 - York

Market Area: **24**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	45.000	32.36%	162,800	44.75%	3,617.777
1D	14.000	10.07%	37,600	10.34%	2,685.714
2D1	0.000	0.00%	0	0.00%	0.000
2D	14.000	10.07%	30,750	8.45%	2,196.428
3D1	55.000	39.56%	103,000	28.31%	1,872.727
3D	0.000	0.00%	0	0.00%	0.000
4D1	9.040	6.50%	24,646	6.77%	2,726.327
4D	2.000	1.44%	5,000	1.37%	2,500.000
Dry Total	139.040	100.00%	363,796	100.00%	2,616.484

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	3.000	7.15%	9,000	7.96%	3,000.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	9.000	21.45%	27,000	23.87%	3,000.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	29.960	71.40%	77,130	68.18%	2,574.432
Grass Total	41.960	100.00%	113,130	100.00%	2,696.139

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	139.040	74.55%	363,796	76.10%	2,616.484
Grass Total	41.960	22.50%	113,130	23.67%	2,696.139
Waste	5.500	2.95%	1,100	0.23%	200.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	186.500	100.00%	478,026	100.00%	2,563.142

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	139.040	0.30%	363,796	0.48%	
Grass Total	41.960	0.18%	113,130	1.01%	
Waste	5.500	0.17%	1,100	0.12%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	186.500	0.05%	478,026	0.07%	

2008 Agricultural Land Detail

County 93 - York

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	71.710	140,110	38,411.840	89,771,424	229,468.500	501,464,155
Dry	56.220	94,458	5,466.910	9,549,724	40,456.200	65,858,929
Grass	1.160	580	2,875.730	1,542,424	20,749.330	9,709,574
Waste	0.000	0	379.450	125,262	2,953.180	801,218
Other	0.000	0	8.000	2,400	119.420	53,413
Exempt	3.070	0	0.000	0	392.310	0
Total	129.090	235,148	47,141.930	100,991,234	293,746.630	577,887,289

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	267,952.050	591,375,689	267,952.050	78.57%	591,375,689	87.08%	2,207.020
Dry	45,979.330	75,503,111	45,979.330	13.48%	75,503,111	11.12%	1,642.109
Grass	23,626.220	11,252,578	23,626.220	6.93%	11,252,578	1.66%	476.275
Waste	3,332.630	926,480	3,332.630	0.98%	926,480	0.14%	278.002
Other	127.420	55,813	127.420	0.04%	55,813	0.01%	438.023
Exempt	395.380	0	395.380	0.12%	0	0.00%	0.000
Total	341,017.650	679,113,671	341,017.650	100.00%	679,113,671	100.00%	1,991.432

* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the
2007 Certificate of Taxes Levied (CTL)**

93 York

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	365,949,985	377,052,179	11,102,194	3.03	4,117,729	1.91
2. Recreational	874,307	874,307	0	0	0	0
3. Ag-Homesite Land, Ag-Res Dwellings	44,585,205	46,810,525	2,225,320	4.99	*-----	4.99
4. Total Residential (sum lines 1-3)	411,409,497	424,737,011	13,327,514	3.24	4,117,729	2.24
5. Commercial	134,691,895	137,143,250	2,451,355	1.82	1,797,941	0.49
6. Industrial	31,759,780	33,684,069	1,924,289	6.06	1,639,245	0.9
7. Ag-Farmsite Land, Outbuildings	26,519,472	27,601,326	1,081,854	4.08	1,359,418	-1.05
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	192,971,147	198,428,645	5,457,498	2.83	3,437,186	1.05
10. Total Non-Agland Real Property	604,380,644	623,165,656	18,785,012	3.11	8,914,333	1.63
11. Irrigated	518,783,839	591,375,689	72,591,850	13.99		
12. Dryland	70,902,994	75,503,111	4,600,117	6.49		
13. Grassland	8,822,207	11,252,578	2,430,371	27.55		
14. Wasteland	858,428	926,480	68,052	7.93		
15. Other Agland	122,075	122,075	-66,262	-54.28		
16. Total Agricultural Land	599,489,543	679,113,671	79,624,128	13.28		
17. Total Value of All Real Property (Locally Assessed)	1,203,870,187	1,302,279,327	98,409,140	8.17	8,914,333	7.43

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

2007 Plan of Assessment for York County
Assessment Years 2007-2008,2008-2009,2009-2010
Filed with York County Board

Assessment levels for the year 2007 for York County are 99 % for Residential, 99% for Commercial and Industrial and 73% for Agricultural.

Real property in the County of York as per the 2007 County Abstract total \$1,206,022,134 for 9765 total parcels.

Residential	5077	\$367,267,888
Commercial	913	\$135,653,571
Industrial	20	\$ 31,759,780
Recreational	24	\$874,307
TIF	452	\$26,518,303
Exempt	533	
Agricultural	3731	\$670,466,591

266,371.64 acres irrigated
47,496.72 acres dry
23,727.37 acres grass
3,357.63 acres waste
197.42 acres other

The Assessor's office has a staff of assessor, deputy, real estate clerk and general clerk. All pickup work is done by the staff and no outside companies are used except for the ethanol plant update every two years. This plant is so unique that I as the assessor donot feel comfortable placing a value onthat property. This plant will be updated for the tax year 2008 and another plant is in the process of construction and will be added as necessary.

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

I maintain a sales file for all property sold in the county and develop the depreciation study for each year of revaluation. A percentage factor is not generally used to determine vaslue of property. Market value and comparison property is the method used to value property. The county uses Terra Scan computer service to develop the CAMA package. The assessor's office is currently bringing the GIS aerial map making up to date and making changes in the property lines. The SANBORN company did not get all property lines transferred from the Cadastral maps correctly. This is a time consuming process. The GIS hard drive crashed the first part of July 2007 and we lost all changes to the image data. Terra Scan has created a backup program for saving the image or map data.

For 2007-2008 commercial and industrial property will be kept current with the market. Currently there aren't any transactions in that market. There is some new construction that will have to be put on the tax roll. Properties in Henderson and Waco will be updated with new pictures and measurements where necessary. After the protests for 2007, I see that the houses constructed after 1995 need to be updated and equalized. Agricultural property will be checked and we are beginning to draw a sketch of the improvements on all sites. Letters were sent to all properties with improvements in July 2007. They were asked to check the list of improvements and make any corrections.

Letters were sent to property owners in Gresham, Benedict, and Thayer asking for any updates done to their property. These villages will be updated for 2008. This will be the first tier of the county contacted for my examination of the county per the new statute. This would be 12-1,12-2,12-3 and 12-4,the villages of Gresham, Benedict, and Thayer.

The examination will include the letters sent for verification of the properties a visual examination of the improvements and also a visual of the agricultural properties both by FSA map and drive by.

For 2009 the office is hoping to have the GIS corrections all made and available to the public on the WEB. Agricultural building sites will be updated and sketches made for the property record card. The new ethanol plant at Bradshaw should be in construction and will be added to the tax roll as it is built. The next tier of the county, 11-1,11-2,11-3,11-4 will be contacted by letter. This will be the villages of Waco and Bradshaw.

For the tax year 2010, the third tier will be examined. This would be 10-1,10-2,10-3,and 10-4. The City of York will be included in this tier along with the 2009 examination.

In any of the years, properties will be updated by the sales of that type of property. Office staff will be kept updated on the changes of the laws and policies and procedures sent down by the Property Assessment Division of the Department of Revenue.

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

2008 Assessment Survey for York County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	2
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$212,074
7.	Part of the budget that is dedicated to the computer system
	N/A-Part of total general budget
8.	Adopted budget, or granted budget if different from above
	\$212,074
9.	Amount of the total budget set aside for appraisal work
	\$4,000 for the revaluation of ethanol plants
10.	Amount of the total budget set aside for education/workshops
	\$1,000
11.	Appraisal/Reappraisal budget, if not part of the total budget
	N/A
12.	Other miscellaneous funds
	N/A

13.	Total budget
	\$212,074
a.	Was any of last year's budget not used:
	Yes, A minimal amount

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	The Assessor's Office
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Assessor
7.	Personal Property software:
	TerraScan

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?
	Benedict, Bradshaw, Gresham, Henderson, McCool Junction, Waco, and York.

4.	When was zoning implemented?
	2001

D. Contracted Services

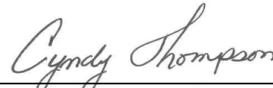
1.	Appraisal Services
	None
2.	Other services
	The County contracts through TerraScan for administrative, CAMA, and GIS packages.

Certification

This is to certify that the 2008 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the York County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5227.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts