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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

YORK COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for York County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in York County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Ann Charlton, York County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

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

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

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

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

Statistical Analysis:

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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

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

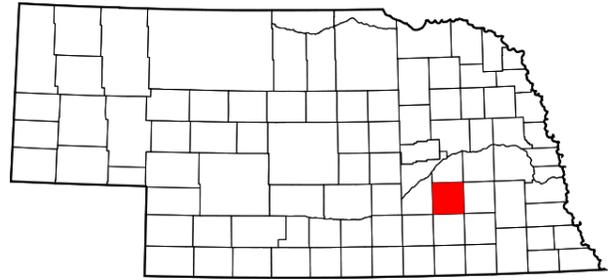
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

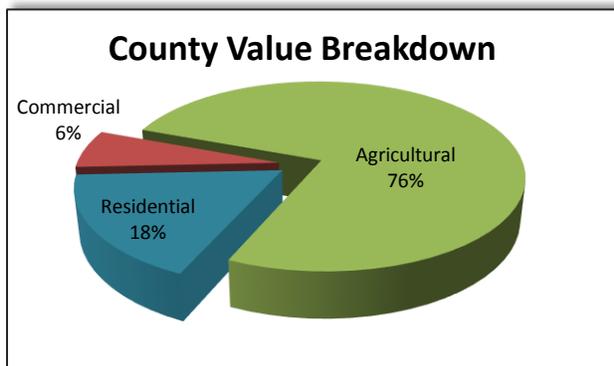
**Further information may be found in Exhibit 94*

County Overview

With a total area of 572 square miles, York had 13,806 residents, per the Census Bureau Quick Facts for 2015, a slight population increase over the 2010 US Census. In a review of the past fifty-five years, York has maintained a steady population (Nebraska Department of Economic Development). Reports indicated that 69% of county residents were homeowners and 82% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in York convene in and around York, the county seat. Per the latest information available from the U.S. Census Bureau, there were 511 employer establishments in York. Countywide employment was at 7,181 people, a 2% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE

	2006	2016	Change
BENEDICT	278	234	-16%
BRADSHAW	336	273	-19%
GRESHAM	270	223	-17%
HENDERSON	986	991	1%
LUSHTON	33	30	-9%
MCCOOL JUNCTIO	387	409	6%
THAYER	71	62	-13%
WACO	256	236	-8%
YORK	8,081	7,768	-4%

Simultaneously, the agricultural economy has remained another strong anchor for York that has fortified the local rural area economies. York is included in the Upper Big Blue Natural Resource District (NRD). Irrigated land makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, York ranks second in corn for grain. In value of sales by commodity group, York ranks first in grains, oilseeds, dry beans, and dry peas (USDA AgCensus).

The ethanol plant located in York is another contributory factor to the economy.

2017 Residential Correlation for York County

Assessment Actions

For the current assessment year, York County inspected, reviewed and reappraised all residences in the towns of Henderson and McCool Jct. About 1/3 of York was revalued and a lot study was completed there as well. The results of the lot study resulted in a 15% to 20% increase to the land. Rural residences, agricultural homes and outbuildings were inspected and revalued in geocodes 3517, 3519, 3521, 3523 with new pictures taken. An inspection took place in geocode 3455 with new pictures taken. All pick up work was completed.

Description of Analysis

Residential parcels are analyzed utilizing nine valuation groupings that are based on the assessor locations in the county.

Valuation Grouping	Assessor Location
01	York
02	Benedict
03	Bradshaw
04	Henderson
05	McCool Junction
06	Waco
07	Villages; (incl. Arborville; Gresham; Lushton; Poston; & Thayer)
08	Lakes (Incl. Spring Lake & Sack Lake)
09	Rural

For the residential property class, a review of York County's statistical analysis profiles 406 residential sales, representing all the valuation groupings. All valuation groupings with a sufficient number of sales are considered within the acceptable range.

The median for the town of Henderson is 100.55 for the two year study period. Henderson was reappraised in 2016, as the market there has been very active. In 2015, the economic depreciation was adjusted 10% to raise the assessed values to the acceptable level. Five hundredths of one percent is not statistically significant enough to be able to call the value 100 or 101, so additional analysis was performed.

The sales from the last quarter of the most recent study period were analyzed in Henderson, and all three measures of central tendency and the qualitative measures were in the acceptable range for those 10 sales. This indicates the market is still climbing in Henderson and the most recent statistics indicate the county's current assessed values are in the acceptable range.

Another test was performed of variability by comparing the median if two low ratios were removed, to the median if two high sales were removed. The test indicates that the median ranged from 100% to 101%. Such test indicates that while the assessment level is certainly at the high

2017 Residential Correlation for York County

end of the acceptable range, it is not clearly above the acceptable range. This analysis, along with the knowledge of the general movement of the market indicates that values are acceptable in the Town of Henderson.

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The county has determined that calling the buyer or seller is a more effective way of gathering sales information rather than mailing out a questionnaire. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of York County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. York County has shown improvement transmitting data timely and on a near monthly basis in the latter half of the year and the data has been accurate.

The county's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the county continues to meet the six-year review cycle.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

2017 Residential Correlation for York County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	296	99.71	101.59	99.96	07.28	101.63
02	5	97.17	105.08	98.11	10.82	107.10
03	4	96.83	84.33	88.94	32.04	94.82
04	46	100.55	100.97	100.65	05.37	100.32
05	15	100.13	101.29	101.84	03.43	99.46
06	7	97.15	103.75	94.44	15.38	109.86
07	8	109.73	128.56	102.93	35.53	124.90
08	4	96.09	94.22	94.11	05.81	100.12
09	21	98.59	97.61	98.44	05.28	99.16
____ALL____	406	99.80	101.67	99.75	07.88	101.92

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in York County is 100%.

2017 Commercial Correlation for York County

Assessment Actions

For the current assessment year, York County completed all pick up work for new and omitted construction in a timely manner. The county assessor completed a sales analysis of the commercial class and based on the general movement of the market, the assessed land values around the interchange of Interstate 80 and Highway 81 and north about 1 mile on Highway 81 were increased approximately 45%.

Description of Analysis

Commercial parcels are analyzed utilizing five valuation groupings with the majority of the activity coming from the town of York.

Valuation Grouping	Assessor Location
01	York & Rural York
02	Henderson & Rural Henderson
03	Villages: (incl. Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; and Waco; & associated rural)
04	Interstate Corridors
05	Rural

For this study period, there were 42 commercial sales profiled for the five valuation groups. 28 sales were in valuation group 01, seven sales in valuation group 02, five sales in valuation group 03, two sales in Valuation Group 04 and no sales in Valuation Group 05. All three measures of central tendency are within the acceptable range. Occupancy codes are reviewed to identify any valuation trends, but in York County's case, the most sales in any one occupancy code is six and therefore not statistically significant enough to draw any conclusions.

The overall median was then tested by removing outliers on the high and low end. The median did not move significantly indicating the median can be relied upon as a stable statistical measure.

The movement of the commercial assessments for the county as a whole confirm the assessment actions report of the assessor that indicated no changes were made other than pick up work from the new and omitted construction. While the commercial base increased a total of 4% from the prior year, over 1½% was attributable to growth. The overall movement of 2½% in the commercial class is similar to the movement of the general area, which suggests the county's decision to increase the assessed land values on the current assessments were in proper response to the market.

Additionally, the net taxable sales are flat over the prior year, which supports the decision to make adjustments to the land only.

2017 Commercial Correlation for York County

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of York County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. York County has shown improvement transmitting data timely and on a near monthly basis in the latter half of the year and the data has been accurate.

The county's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the county continues to meet the six-year review cycle.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the commercial property class. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Based on the assessment practices review and the statistical analysis, the quality of assessment in York County is in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	28	97.10	97.51	99.44	07.80	98.06
02	7	97.60	98.71	98.79	03.59	99.92
03	5	93.22	77.78	92.56	18.71	84.03
04	2	56.40	56.40	55.29	14.89	102.01
____ALL____	42	96.25	93.41	96.41	10.18	96.89

2017 Commercial Correlation for York County

Level of Value

Based on the analysis of all available information, the level of value of the commercial class of real property in York County is 96%.

2017 Agricultural Correlation for York County

Assessment Actions

York County continually verifies sales along with updating land use in the agricultural class of property. The county uses FSA maps to review land use and GIS aerial imagery for land use and improvement changes. Rural residences, agricultural homes and outbuildings were inspected and revalued in geocodes 3517, 3519, 3521, 3523 with new pictures taken. An inspection took place in geocode 3455 with new pictures taken as well. Agricultural outbuildings were depreciated this year. All pickup work was completed in a timely fashion. A sales analysis was completed, and as a result, the county made no changes to the agricultural land values for the 2017 assessment year.

Description of Analysis

There is one market area within York County; the county has not seen sufficient, consistent information to justify the development of multiple market areas.

The Division's standard statistical output removes sales less than 40 acres to reduce the possibility that non-agricultural influences impact the measurement of agricultural land. However, agricultural parcels under 40 acres are not a rarity for this county, and the automatic removal of the sales reduces the size of the measurement sample. These sales were scrutinized and were found to be arms-length and valid indicators of market value for agricultural land. Further, the inclusion of these sales in the sample did not negatively impact the median as would be expected if non-agricultural influences were present. Therefore, it was determined that adding back the arms-length sales between 30 and 40 acres would increase the number of sales in the study period and create a larger pool to be analyzed.

The initial analysis was done using the 56 sales within York County for the three study periods. All three measures of central tendency are in the acceptable range. The overall median was then tested by removing outliers on the high and low end. The median did not move significantly indicating the median can be relied upon as a stable statistical measure.

Another analysis studied the sales that have 80% or more of the acres in a single major land use category. In this case, the major land classes with a sufficient number of sales all had medians that fell in the acceptable range.

A comparison was done using sales from the surrounding counties to measure York County's schedule of values. The results of this analysis were comparable to the results of the sales within York County indicating that their schedule of values are equalized with the surrounding counties that have similar markets.

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine

2017 Agricultural Correlation for York County

compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

The agricultural land review in York County was determined to be systematic and comprehensive. The current process of verification of land use is through aerial imagery. Phone calls and physical inspections are also used to gather information. The county has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. The county's practice considers all available information when determining the primary use of the parcel. The review supported that the county has used all available sales for the measurement of agricultural land. The process used by the county gathers sufficient information to adequately make qualification determinations; usability decisions have been made without a bias.

The Division also reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. York County has shown improvement transmitting data timely and on a near monthly basis in the latter half of the year and the data has been accurate.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of York County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Irrigated</u>						
County	47	71.61	72.84	69.17	13.82	105.31
2	47	71.61	72.84	69.17	13.82	105.31
<u>Dry</u>						
County	1	76.97	76.97	76.97		100.00
2	1	76.97	76.97	76.97		100.00
<u>ALL</u>						
10/01/2013 To 09/30/2016	56	71.66	73.18	69.78	14.23	104.87

Level of Value

Based on analysis of all available information, the level of value of agricultural land in York County is 72%.

2017 Opinions of the Property Tax Administrator for York County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for York County

Residential Real Property - Current

Number of Sales	406	Median	99.80
Total Sales Price	\$48,666,165	Mean	101.67
Total Adj. Sales Price	\$48,666,165	Wgt. Mean	99.75
Total Assessed Value	\$48,545,612	Average Assessed Value of the Base	\$101,901
Avg. Adj. Sales Price	\$119,867	Avg. Assessed Value	\$119,570

Confidence Interval - Current

95% Median C.I	99.32 to 100.36
95% Wgt. Mean C.I	98.81 to 100.69
95% Mean C.I	99.94 to 103.40
% of Value of the Class of all Real Property Value in the County	17.17
% of Records Sold in the Study Period	7.59
% of Value Sold in the Study Period	8.91

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	348	98	98.03
2015	331	99	98.50
2014	357	100	99.62
2013	336	98	98.28

2017 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	42	Median	96.25
Total Sales Price	\$43,826,479	Mean	93.41
Total Adj. Sales Price	\$43,826,479	Wgt. Mean	96.41
Total Assessed Value	\$42,254,933	Average Assessed Value of the Base	\$297,267
Avg. Adj. Sales Price	\$1,043,488	Avg. Assessed Value	\$1,006,070

Confidence Interval - Current

95% Median C.I	93.22 to 98.77
95% Wgt. Mean C.I	90.80 to 102.03
95% Mean C.I	88.68 to 98.14
% of Value of the Class of all Real Property Value in the County	8.97
% of Records Sold in the Study Period	4.39
% of Value Sold in the Study Period	14.85

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	40	99	98.74
2015	38	99	98.76
2014	37	99	99.40
2013	51	99	98.52

93 York
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 406
Total Sales Price : 48,666,165
Total Adj. Sales Price : 48,666,165
Total Assessed Value : 48,545,612
Avg. Adj. Sales Price : 119,867
Avg. Assessed Value : 119,570

MEDIAN : 100
WGT. MEAN : 100
MEAN : 102
COD : 07.88
PRD : 101.92

COV : 17.47
STD : 17.76
Avg. Abs. Dev : 07.86
MAX Sales Ratio : 249.31
MIN Sales Ratio : 12.89

95% Median C.I. : 99.32 to 100.36
95% Wgt. Mean C.I. : 98.81 to 100.69
95% Mean C.I. : 99.94 to 103.40

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-14 To 31-DEC-14	46	99.83	102.62	100.43	08.43	102.18	74.17	151.20	97.70 to 103.98	106,256	106,711
01-JAN-15 To 31-MAR-15	40	101.25	100.81	100.87	05.34	99.94	63.54	126.26	99.43 to 102.72	135,520	136,694
01-APR-15 To 30-JUN-15	47	98.91	103.93	100.46	10.50	103.45	63.63	248.88	97.82 to 100.49	126,567	127,155
01-JUL-15 To 30-SEP-15	64	99.74	101.79	98.45	09.16	103.39	71.47	249.31	97.13 to 100.97	114,116	112,350
01-OCT-15 To 31-DEC-15	47	100.42	102.82	100.06	07.83	102.76	38.95	171.95	99.70 to 101.04	130,719	130,800
01-JAN-16 To 31-MAR-16	30	98.43	100.14	97.87	05.50	102.32	74.94	152.93	97.02 to 100.13	108,734	106,413
01-APR-16 To 30-JUN-16	78	99.78	99.98	99.97	05.93	100.01	12.89	157.08	98.52 to 100.38	120,164	120,132
01-JUL-16 To 30-SEP-16	54	99.49	101.68	99.45	09.28	102.24	59.71	166.83	98.09 to 101.64	117,164	116,520
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	197	99.82	102.30	99.93	08.60	102.37	63.54	249.31	99.02 to 100.70	119,597	119,509
01-OCT-15 To 30-SEP-16	209	99.77	101.08	99.59	07.21	101.50	12.89	171.95	99.05 to 100.38	120,122	119,629
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	198	100.12	102.34	99.86	08.44	102.48	38.95	249.31	99.43 to 100.66	125,337	125,162
<u>ALL</u>	406	99.80	101.67	99.75	07.88	101.92	12.89	249.31	99.32 to 100.36	119,867	119,570

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	296	99.71	101.59	99.96	07.28	101.63	59.71	248.88	99.08 to 100.42	123,292	123,241
02	5	97.17	105.08	98.11	10.62	107.10	91.57	130.37	N/A	45,200	44,345
03	4	96.83	84.33	88.94	32.04	94.82	12.89	130.77	N/A	52,625	46,807
04	46	100.55	100.97	100.65	05.37	100.32	38.95	135.01	99.67 to 101.51	104,353	105,032
05	15	100.13	101.29	101.84	03.43	99.46	93.88	118.25	98.32 to 102.43	100,408	102,252
06	7	97.15	103.75	94.44	15.38	109.86	85.79	167.00	85.79 to 167.00	89,243	84,281
07	8	109.73	128.56	102.93	35.53	124.90	76.09	249.31	76.09 to 249.31	39,488	40,645
08	4	96.09	94.22	94.11	05.81	100.12	83.64	101.08	N/A	239,225	225,139
09	21	98.59	97.61	98.44	05.28	99.16	83.93	124.78	92.98 to 100.82	168,165	165,550
<u>ALL</u>	406	99.80	101.67	99.75	07.88	101.92	12.89	249.31	99.32 to 100.36	119,867	119,570

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	405	99.82	101.71	99.76	07.85	101.95	12.89	249.31	99.33 to 100.36	120,077	119,793
06	1	83.93	83.93	83.93	00.00	100.00	83.93	83.93	N/A	35,000	29,375
07											
<u>ALL</u>	406	99.80	101.67	99.75	07.88	101.92	12.89	249.31	99.32 to 100.36	119,867	119,570

93 York
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 406
 Total Sales Price : 48,666,165
 Total Adj. Sales Price : 48,666,165
 Total Assessed Value : 48,545,612
 Avg. Adj. Sales Price : 119,867
 Avg. Assessed Value : 119,570

MEDIAN : 100
 WGT. MEAN : 100
 MEAN : 102
 COD : 07.88
 PRD : 101.92

COV : 17.47
 STD : 17.76
 Avg. Abs. Dev : 07.86
 MAX Sales Ratio : 249.31
 MIN Sales Ratio : 12.89

95% Median C.I. : 99.32 to 100.36
 95% Wgt. Mean C.I. : 98.81 to 100.69
 95% Mean C.I. : 99.94 to 103.40

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	103.35	103.35	105.42	06.00	98.04	97.15	109.55	N/A	3,000	3,163	
Less Than 15,000	9	130.37	132.89	137.18	17.43	96.87	93.96	171.95	97.15 to 167.00	9,300	12,757	
Less Than 30,000	30	112.32	126.07	122.04	25.43	103.30	63.63	249.31	101.52 to 130.37	18,857	23,013	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	404	99.80	101.66	99.75	07.89	101.91	12.89	249.31	99.32 to 100.36	120,446	120,147	
Greater Than 14,999	397	99.71	100.96	99.69	07.27	101.27	12.89	249.31	99.31 to 100.34	122,374	121,992	
Greater Than 29,999	376	99.66	99.72	99.49	06.05	100.23	12.89	220.88	99.05 to 100.12	127,927	127,275	
<u>Incremental Ranges</u>												
0 TO 4,999	2	103.35	103.35	105.42	06.00	98.04	97.15	109.55	N/A	3,000	3,163	
5,000 TO 14,999	7	143.22	141.33	139.63	13.73	101.22	93.96	171.95	93.96 to 171.95	11,100	15,499	
15,000 TO 29,999	21	106.09	123.14	119.41	26.19	103.12	63.63	249.31	99.95 to 126.48	22,952	27,408	
30,000 TO 59,999	58	98.75	98.87	98.82	09.95	100.05	12.89	157.08	96.93 to 101.08	45,109	44,577	
60,000 TO 99,999	88	99.71	100.68	100.71	08.30	99.97	38.95	220.88	98.62 to 100.93	79,076	79,635	
100,000 TO 149,999	112	99.41	99.99	99.88	04.45	100.11	82.00	129.51	98.39 to 100.13	121,380	121,231	
150,000 TO 249,999	96	99.74	99.30	99.21	03.60	100.09	74.94	124.78	99.05 to 100.63	187,558	186,070	
250,000 TO 499,999	21	100.11	98.78	98.66	05.87	100.12	74.17	115.82	97.50 to 101.93	305,974	301,870	
500,000 TO 999,999	1	96.43	96.43	96.43	00.00	100.00	96.43	96.43	N/A	500,000	482,145	
1,000,000 +												
<u>ALL</u>	406	99.80	101.67	99.75	07.88	101.92	12.89	249.31	99.32 to 100.36	119,867	119,570	

93 York
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 42
Total Sales Price : 43,826,479
Total Adj. Sales Price : 43,826,479
Total Assessed Value : 42,254,933
Avg. Adj. Sales Price : 1,043,488
Avg. Assessed Value : 1,006,070

MEDIAN : 96
WGT. MEAN : 96
MEAN : 93
COD : 10.18
PRD : 96.89

COV : 16.74
STD : 15.64
Avg. Abs. Dev : 09.80
MAX Sales Ratio : 118.67
MIN Sales Ratio : 41.87

95% Median C.I. : 93.22 to 98.77
95% Wgt. Mean C.I. : 90.80 to 102.03
95% Mean C.I. : 88.68 to 98.14

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	3	98.72	99.87	103.13	01.91	96.84	97.60	103.28	N/A	3,287,427	3,390,327
01-JAN-14 To 31-MAR-14	1	85.35	85.35	85.35	00.00	100.00	85.35	85.35	N/A	433,900	370,340
01-APR-14 To 30-JUN-14	4	94.42	94.85	96.73	02.25	98.06	91.79	98.77	N/A	2,049,875	1,982,831
01-JUL-14 To 30-SEP-14	5	96.31	94.82	90.08	02.93	105.26	87.27	99.03	N/A	264,000	237,812
01-OCT-14 To 31-DEC-14	4	95.55	94.83	97.08	05.10	97.68	86.69	101.52	N/A	156,250	151,692
01-JAN-15 To 31-MAR-15	3	99.57	103.23	100.12	09.11	103.11	91.46	118.67	N/A	971,667	972,860
01-APR-15 To 30-JUN-15	3	94.42	96.57	100.79	06.40	95.81	88.58	106.71	N/A	198,140	199,711
01-JUL-15 To 30-SEP-15	2	85.53	85.53	91.40	27.08	93.58	62.37	108.69	N/A	33,500	30,621
01-OCT-15 To 31-DEC-15	5	99.87	102.45	103.73	07.42	98.77	92.90	115.46	N/A	127,300	132,053
01-JAN-16 To 31-MAR-16	6	94.68	95.11	96.66	11.48	98.40	76.44	115.86	76.44 to 115.86	91,750	88,688
01-APR-16 To 30-JUN-16	3	96.21	79.81	96.22	20.60	82.95	41.87	101.34	N/A	442,333	425,616
01-JUL-16 To 30-SEP-16	3	64.80	70.83	92.15	26.59	76.86	48.00	99.70	N/A	5,765,126	5,312,757
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	13	96.31	95.27	99.22	03.72	96.02	85.35	103.28	91.79 to 98.77	1,524,283	1,512,439
01-OCT-14 To 30-SEP-15	12	96.15	95.82	99.63	10.08	96.18	62.37	118.67	88.58 to 106.71	350,118	348,810
01-OCT-15 To 30-SEP-16	17	96.21	90.28	92.92	15.20	97.16	41.87	115.86	76.44 to 105.80	1,165,258	1,082,795
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	14	94.87	94.16	95.45	03.99	98.65	85.35	101.52	87.27 to 98.77	755,600	721,249
01-JAN-15 To 31-DEC-15	13	99.57	98.67	100.62	10.36	98.06	62.37	118.67	91.46 to 109.27	324,071	326,094
<u>ALL</u>	42	96.25	93.41	96.41	10.18	96.89	41.87	118.67	93.22 to 98.77	1,043,488	1,006,070

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	28	97.10	97.51	99.44	07.80	98.06	76.44	118.67	92.90 to 99.87	1,427,167	1,419,226
02	7	97.60	98.71	98.79	03.59	99.92	93.07	108.69	93.07 to 108.69	78,543	77,595
03	5	93.22	77.78	92.56	18.71	84.03	41.87	96.29	N/A	75,200	69,609
04	2	56.40	56.40	55.29	14.89	102.01	48.00	64.80	N/A	1,470,000	812,697
<u>ALL</u>	42	96.25	93.41	96.41	10.18	96.89	41.87	118.67	93.22 to 98.77	1,043,488	1,006,070

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	96.29	98.26	99.82	05.16	98.44	91.79	106.71	N/A	296,207	295,688
03	38	95.69	92.86	94.66	10.81	98.10	41.87	118.67	93.07 to 98.77	752,171	711,973
04	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	14,355,378	14,312,878
<u>ALL</u>	42	96.25	93.41	96.41	10.18	96.89	41.87	118.67	93.22 to 98.77	1,043,488	1,006,070

**93 York
COMMERCIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 42
 Total Sales Price : 43,826,479
 Total Adj. Sales Price : 43,826,479
 Total Assessed Value : 42,254,933
 Avg. Adj. Sales Price : 1,043,488
 Avg. Assessed Value : 1,006,070

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 93
 COD : 10.18
 PRD : 96.89

COV : 16.74
 STD : 15.64
 Avg. Abs. Dev : 09.80
 MAX Sales Ratio : 118.67
 MIN Sales Ratio : 41.87

95% Median C.I. : 93.22 to 98.77
 95% Wgt. Mean C.I. : 90.80 to 102.03
 95% Mean C.I. : 88.68 to 98.14

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	2	68.52	68.52	73.60	38.89	93.10	41.87	95.17	N/A	10,500	7,728	
Less Than 30,000	5	92.90	77.11	80.56	18.12	95.72	41.87	95.17	N/A	18,800	15,144	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	42	96.25	93.41	96.41	10.18	96.89	41.87	118.67	93.22 to 98.77	1,043,488	1,006,070	
Greater Than 14,999	40	96.30	94.65	96.43	09.24	98.15	48.00	118.67	93.22 to 99.03	1,095,137	1,055,987	
Greater Than 29,999	37	96.93	95.61	96.45	08.78	99.13	48.00	118.67	94.42 to 99.57	1,181,959	1,139,979	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	68.52	68.52	73.60	38.89	93.10	41.87	95.17	N/A	10,500	7,728	
15,000 TO 29,999	3	92.90	82.83	82.56	11.07	100.33	62.37	93.22	N/A	24,333	20,089	
30,000 TO 59,999	8	94.50	94.14	94.39	07.79	99.74	76.44	108.69	76.44 to 108.69	45,663	43,103	
60,000 TO 99,999	5	101.52	102.94	103.42	07.31	99.54	86.69	115.86	N/A	78,100	80,774	
100,000 TO 149,999	2	96.96	96.96	96.92	00.67	100.04	96.31	97.60	N/A	105,000	101,770	
150,000 TO 249,999	7	98.72	98.32	98.21	05.67	100.11	88.58	115.46	88.58 to 115.46	177,571	174,385	
250,000 TO 499,999	5	97.88	97.16	97.00	05.04	100.16	85.35	106.71	N/A	403,104	390,997	
500,000 TO 999,999	2	102.97	102.97	101.62	15.25	101.33	87.27	118.67	N/A	875,000	889,181	
1,000,000 +	8	94.94	86.99	96.07	13.17	90.55	48.00	103.28	48.00 to 103.28	4,719,770	4,534,118	
<u>ALL</u>	42	96.25	93.41	96.41	10.18	96.89	41.87	118.67	93.22 to 98.77	1,043,488	1,006,070	

93 York
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 42
 Total Sales Price : 43,826,479
 Total Adj. Sales Price : 43,826,479
 Total Assessed Value : 42,254,933
 Avg. Adj. Sales Price : 1,043,488
 Avg. Assessed Value : 1,006,070

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 93
 COD : 10.18
 PRD : 96.89

COV : 16.74
 STD : 15.64
 Avg. Abs. Dev : 09.80
 MAX Sales Ratio : 118.67
 MIN Sales Ratio : 41.87

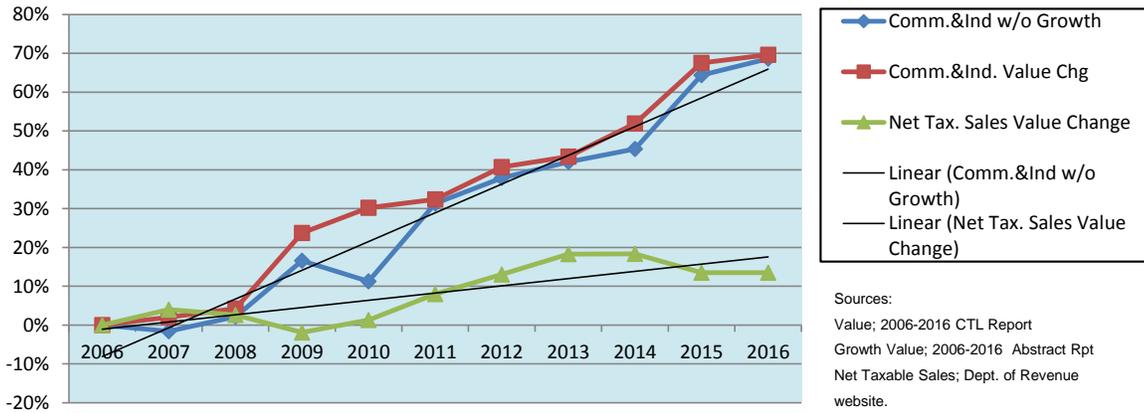
95% Median C.I. : 93.22 to 98.77
 95% Wgt. Mean C.I. : 90.80 to 102.03
 95% Mean C.I. : 88.68 to 98.14

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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
304	1	109.27	109.27	109.27	00.00	100.00	109.27	109.27	N/A	92,500	101,079
318	1	94.76	94.76	94.76	00.00	100.00	94.76	94.76	N/A	176,000	166,770
343	3	98.77	103.70	98.84	08.43	104.92	93.67	118.67	N/A	2,930,000	2,895,978
344	3	97.88	98.38	96.26	06.85	102.20	88.58	108.69	N/A	222,333	214,015
349	2	56.40	56.40	55.29	14.89	102.01	48.00	64.80	N/A	1,470,000	812,697
350	1	99.57	99.57	99.57	00.00	100.00	99.57	99.57	N/A	430,000	428,168
352	5	98.72	98.90	94.69	05.93	104.45	91.46	106.71	N/A	504,024	477,279
353	6	95.44	95.20	97.00	09.74	98.14	76.44	115.86	76.44 to 115.86	70,333	68,224
384	2	67.55	67.55	80.19	38.02	84.24	41.87	93.22	N/A	16,750	13,433
386	2	106.20	106.20	111.58	08.73	95.18	96.93	115.46	N/A	107,500	119,949
406	4	89.19	86.01	103.06	14.82	83.46	62.37	103.28	N/A	2,412,445	2,486,256
410	2	98.08	98.08	97.60	01.83	100.49	96.29	99.87	N/A	240,000	234,229
494	2	98.65	98.65	99.69	01.06	98.96	97.60	99.70	N/A	7,227,689	7,205,239
528	1	99.03	99.03	99.03	00.00	100.00	99.03	99.03	N/A	160,000	158,448
530	2	93.75	93.75	93.77	00.73	99.98	93.07	94.42	N/A	41,400	38,821
531	1	85.35	85.35	85.35	00.00	100.00	85.35	85.35	N/A	433,900	370,340
595	2	94.40	94.40	88.37	07.55	106.82	87.27	101.52	N/A	515,000	455,126
716	1	92.90	92.90	92.90	00.00	100.00	92.90	92.90	N/A	23,000	21,368
851	1	96.21	96.21	96.21	00.00	100.00	96.21	96.21	N/A	1,225,500	1,179,039
<u> </u> ALL <u> </u>	42	96.25	93.41	96.41	10.18	96.89	41.87	118.67	93.22 to 98.77	1,043,488	1,006,070

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 163,188,762	\$ 8,796,425	5.39%	\$ 154,392,337	-	\$ 179,332,412	-
2007	\$ 166,451,675	\$ 5,841,642	3.51%	\$ 160,610,033	-1.58%	\$ 186,548,838	4.02%
2008	\$ 170,170,803	\$ 3,437,186	2.02%	\$ 166,733,617	0.17%	\$ 183,975,774	-1.38%
2009	\$ 201,910,087	\$ 11,694,870	5.79%	\$ 190,215,217	11.78%	\$ 175,954,696	-4.36%
2010	\$ 212,549,038	\$ 30,913,945	14.54%	\$ 181,635,093	-10.04%	\$ 181,685,565	3.26%
2011	\$ 216,001,118	\$ 1,718,440	0.80%	\$ 214,282,678	0.82%	\$ 193,699,998	6.61%
2012	\$ 229,635,719	\$ 4,548,523	1.98%	\$ 225,087,196	4.21%	\$ 202,763,647	4.68%
2013	\$ 233,996,438	\$ 2,209,652	0.94%	\$ 231,786,786	0.94%	\$ 212,138,472	4.62%
2014	\$ 247,968,727	\$ 10,705,536	4.32%	\$ 237,263,191	1.40%	\$ 212,238,915	0.05%
2015	\$ 273,349,080	\$ 5,040,204	1.84%	\$ 268,308,876	8.20%	\$ 203,537,669	-4.10%
2016	\$ 276,846,621	\$ 1,677,301	0.61%	\$ 275,169,320	0.67%	\$ 203,592,992	0.03%
Ann %chg	5.43%			Average	1.66%	1.42%	1.34%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	-1.58%	2.00%	4.02%
2008	2.17%	4.28%	2.59%
2009	16.56%	23.73%	-1.88%
2010	11.30%	30.25%	1.31%
2011	31.31%	32.36%	8.01%
2012	37.93%	40.72%	13.07%
2013	42.04%	43.39%	18.29%
2014	45.39%	51.95%	18.35%
2015	64.42%	67.50%	13.50%
2016	68.62%	69.65%	13.53%

County Number
 County Name

93 York

PAD 2017 R&O Statistics (Using 2017 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 54
 Total Sales Price : 49,859,569
 Total Adj. Sales Price : 49,859,569
 Total Assessed Value : 33,692,625
 Avg. Adj. Sales Price : 923,325
 Avg. Assessed Value : 623,938

MEDIAN : 72
 WGT. MEAN : 68
 MEAN : 72
 COD : 16.19
 PRD : 105.95

COV : 25.96
 STD : 18.59
 Avg. Abs. Dev : 11.59
 MAX Sales Ratio : 136.18
 MIN Sales Ratio : 00.00

95% Median C.I. : 68.13 to 75.44
 95% Wgt. Mean C.I. : 63.48 to 71.67
 95% Mean C.I. : 66.64 to 76.56

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	9	55.86	65.18	60.77	20.68	107.26	50.91	86.11	52.90 to 80.71	1,067,162	648,566
01-JAN-14 To 31-MAR-14	1	75.44	75.44	75.44	00.00	100.00	75.44	75.44	N/A	448,500	338,338
01-APR-14 To 30-JUN-14	1	136.18	136.18	136.18	00.00	100.00	136.18	136.18	N/A	410,292	558,743
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	5	66.92	68.02	67.95	01.93	100.10	66.59	71.68	N/A	846,180	574,970
01-JAN-15 To 31-MAR-15	7	70.17	69.41	68.19	13.32	101.79	50.81	87.44	50.81 to 87.44	918,529	626,329
01-APR-15 To 30-JUN-15	9	69.40	66.63	63.52	11.27	104.90	32.06	82.02	60.56 to 74.05	998,382	634,176
01-JUL-15 To 30-SEP-15	1	66.89	66.89	66.89	00.00	100.00	66.89	66.89	N/A	595,000	397,967
01-OCT-15 To 31-DEC-15	7	77.45	78.00	75.79	08.75	102.92	65.51	99.54	65.51 to 99.54	850,676	644,706
01-JAN-16 To 31-MAR-16	8	70.67	69.17	62.67	28.51	110.37	00.00	115.16	00.00 to 115.16	1,063,981	666,839
01-APR-16 To 30-JUN-16	4	80.13	82.03	82.80	04.83	99.07	76.97	90.88	N/A	878,500	727,412
01-JUL-16 To 30-SEP-16	2	74.04	74.04	71.20	10.26	103.99	66.44	81.63	N/A	587,350	418,222
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	11	71.64	72.56	64.36	23.86	112.74	50.91	136.18	52.90 to 86.11	951,205	612,198
01-OCT-14 To 30-SEP-15	22	68.67	67.84	66.03	09.89	102.74	32.06	87.44	66.76 to 72.91	920,047	607,487
01-OCT-15 To 30-SEP-16	21	77.45	75.02	70.97	15.66	105.71	00.00	115.16	69.73 to 80.90	912,156	647,321
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	7	68.13	78.81	74.11	17.41	106.34	66.59	136.18	66.59 to 136.18	727,099	538,847
01-JAN-15 To 31-DEC-15	24	71.45	70.77	68.30	11.76	103.62	32.06	99.54	68.13 to 77.45	915,203	625,117
<u>ALL</u>	54	71.58	71.60	67.58	16.19	105.95	00.00	136.18	68.13 to 75.44	923,325	623,938

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	54	71.58	71.60	67.58	16.19	105.95	00.00	136.18	68.13 to 75.44	923,325	623,938
<u>ALL</u>	54	71.58	71.60	67.58	16.19	105.95	00.00	136.18	68.13 to 75.44	923,325	623,938

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Irrigated</u>											
County	25	71.64	70.85	64.98	19.36	109.03	00.00	136.18	68.13 to 75.44	930,913	604,951
2	25	71.64	70.85	64.98	19.36	109.03	00.00	136.18	68.13 to 75.44	930,913	604,951
<u>Dry</u>											
County	1	76.97	76.97	76.97	00.00	100.00	76.97	76.97	N/A	507,000	390,255
2	1	76.97	76.97	76.97	00.00	100.00	76.97	76.97	N/A	507,000	390,255
<u>ALL</u>	54	71.58	71.60	67.58	16.19	105.95	00.00	136.18	68.13 to 75.44	923,325	623,938

93 York
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 54
 Total Sales Price : 49,859,569
 Total Adj. Sales Price : 49,859,569
 Total Assessed Value : 33,692,625
 Avg. Adj. Sales Price : 923,325
 Avg. Assessed Value : 623,938

MEDIAN : 72
 WGT. MEAN : 68
 MEAN : 72
 COD : 16.19
 PRD : 105.95

COV : 25.96
 STD : 18.59
 Avg. Abs. Dev : 11.59
 MAX Sales Ratio : 136.18
 MIN Sales Ratio : 00.00

95% Median C.I. : 68.13 to 75.44
 95% Wgt. Mean C.I. : 63.48 to 71.67
 95% Mean C.I. : 66.64 to 76.56

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	45	71.34	70.92	66.65	16.19	106.41	00.00	136.18	68.13 to 73.53	970,717	647,014
2	45	71.34	70.92	66.65	16.19	106.41	00.00	136.18	68.13 to 73.53	970,717	647,014
_____Dry_____											
County	1	76.97	76.97	76.97	00.00	100.00	76.97	76.97	N/A	507,000	390,255
2	1	76.97	76.97	76.97	00.00	100.00	76.97	76.97	N/A	507,000	390,255
_____ALL_____	54	71.58	71.60	67.58	16.19	105.95	00.00	136.18	68.13 to 75.44	923,325	623,938

York County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	7300	7100	6940	6940	6380	n/a	6200	6200	7034
Butler	1	7324	6525	6315	6172	6168	6115	5305	5173	6604
Clay	1	6685	6685	6480	6480	6325	n/a	6175	6175	6582
Fillmore	1	7300	7200	7100	7000	6700	n/a	6300	6150	7074
Hamilton	1	6900	6836	6800	6750	6700	6700	6600	6600	6837
Polk	1	7493	6798	6366	5970	5515	5405	5218	4629	6847
Saline	3	7623	7622	7516	7268	6571	5500	5494	5245	7258
Seward	1	7600	7500	7200	7149	6900	n/a	5300	4789	7066

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	5376	5376	4900	4900	4700	n/a	4600	4600	5100
Butler	1	6300	5300	5199	5076	4598	4298	3400	3300	4795
Clay	1	3645	3495	3365	3265	3160	n/a	3060	3060	3405
Fillmore	1	4255	4215	4115	4065	3895	n/a	3620	3555	4102
Hamilton	1	5000	5000	4800	4799	4700	4699	4599	4599	4885
Polk	1	5636	5336	4040	4040	3680	3580	3470	3470	4914
Saline	3	4393	4389	3949	3892	3818	3398	3393	3248	4014
Seward	1	5900	5800	5300	5300	5300	3850	3800	2900	5216

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	2117	2045	1804	1801	1684	n/a	1564	1559	1669
Butler	1	2646	2597	2556	2543	2493	2448	2373	2348	2419
Clay	1	1530	1530	1530	1530	1455	n/a	1455	1455	1477
Fillmore	1	1660	1641	1580	1520	1532	n/a	1401	1400	1489
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	2081
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	2153
Saline	3	1974	1999	1973	1974	1925	1723	1699	1598	1802
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	1743

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	56	Median :	72	COV :	21.17	95% Median C.I. :	68.82 to 76.41
Total Sales Price :	50,506,569	Wgt. Mean :	70	STD :	15.49	95% Wgt. Mean C.I. :	65.65 to 73.90
Total Adj. Sales Price :	50,506,569	Mean :	73	Avg. Abs. Dev :	10.20	95% Mean C.I. :	69.12 to 77.24
Total Assessed Value :	35,241,380						
Avg. Adj. Sales Price :	901,903	COD :	14.23	MAX Sales Ratio :	136.18		
Avg. Assessed Value :	629,310	PRD :	104.87	MIN Sales Ratio :	32.06		

Printed : 04/05/2017

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	9	55.86	65.18	60.77	20.68	107.26	50.91	86.11	52.90 to 80.71	1,067,162	648,566
01/01/2014 To 03/31/2014	1	75.44	75.44	75.44		100.00	75.44	75.44	N/A	448,500	338,338
04/01/2014 To 06/30/2014	1	136.18	136.18	136.18		100.00	136.18	136.18	N/A	410,292	558,743
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	5	66.92	68.02	67.95	01.93	100.10	66.59	71.68	N/A	846,180	574,970
01/01/2015 To 03/31/2015	8	71.69	69.89	68.42	11.94	102.15	50.81	87.44	50.81 to 87.44	842,713	576,590
04/01/2015 To 06/30/2015	10	70.37	67.61	63.98	11.00	105.67	32.06	82.02	60.56 to 76.41	932,044	596,355
07/01/2015 To 09/30/2015	1	66.89	66.89	66.89		100.00	66.89	66.89	N/A	595,000	397,967
10/01/2015 To 12/31/2015	7	77.45	78.00	75.79	08.75	102.92	65.51	99.54	65.51 to 99.54	850,676	644,706
01/01/2016 To 03/31/2016	8	75.85	79.43	75.18	16.49	105.65	59.29	115.16	59.29 to 115.16	1,063,981	799,886
04/01/2016 To 06/30/2016	4	80.13	82.03	82.80	04.83	99.07	76.97	90.88	N/A	878,500	727,412
07/01/2016 To 09/30/2016	2	74.04	74.04	71.20	10.26	103.99	66.44	81.63	N/A	587,350	418,222
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	11	71.64	72.56	64.36	23.86	112.74	50.91	136.18	52.90 to 86.11	951,205	612,198
10/01/2014 To 09/30/2015	24	69.11	68.42	66.30	09.74	103.20	32.06	87.44	66.89 to 73.21	870,335	577,045
10/01/2015 To 09/30/2016	21	79.05	78.93	76.52	10.87	103.15	59.29	115.16	71.55 to 81.63	912,156	698,006
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	7	68.13	78.81	74.11	17.41	106.34	66.59	136.18	66.59 to 136.18	727,099	538,847
01/01/2015 To 12/31/2015	26	72.23	71.08	68.49	11.09	103.78	32.06	99.54	68.51 to 76.41	869,687	595,661

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	56	71.66	73.18	69.78	14.23	104.87	32.06	136.18	68.82 to 76.41	901,903	629,310

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	56	Median :	72	COV :	21.17	95% Median C.I. :	68.82 to 76.41
Total Sales Price :	50,506,569	Wgt. Mean :	70	STD :	15.49	95% Wgt. Mean C.I. :	65.65 to 73.90
Total Adj. Sales Price :	50,506,569	Mean :	73	Avg. Abs. Dev :	10.20	95% Mean C.I. :	69.12 to 77.24
Total Assessed Value :	35,241,380						
Avg. Adj. Sales Price :	901,903	COD :	14.23	MAX Sales Ratio :	136.18		
Avg. Assessed Value :	629,310	PRD :	104.87	MIN Sales Ratio :	32.06		

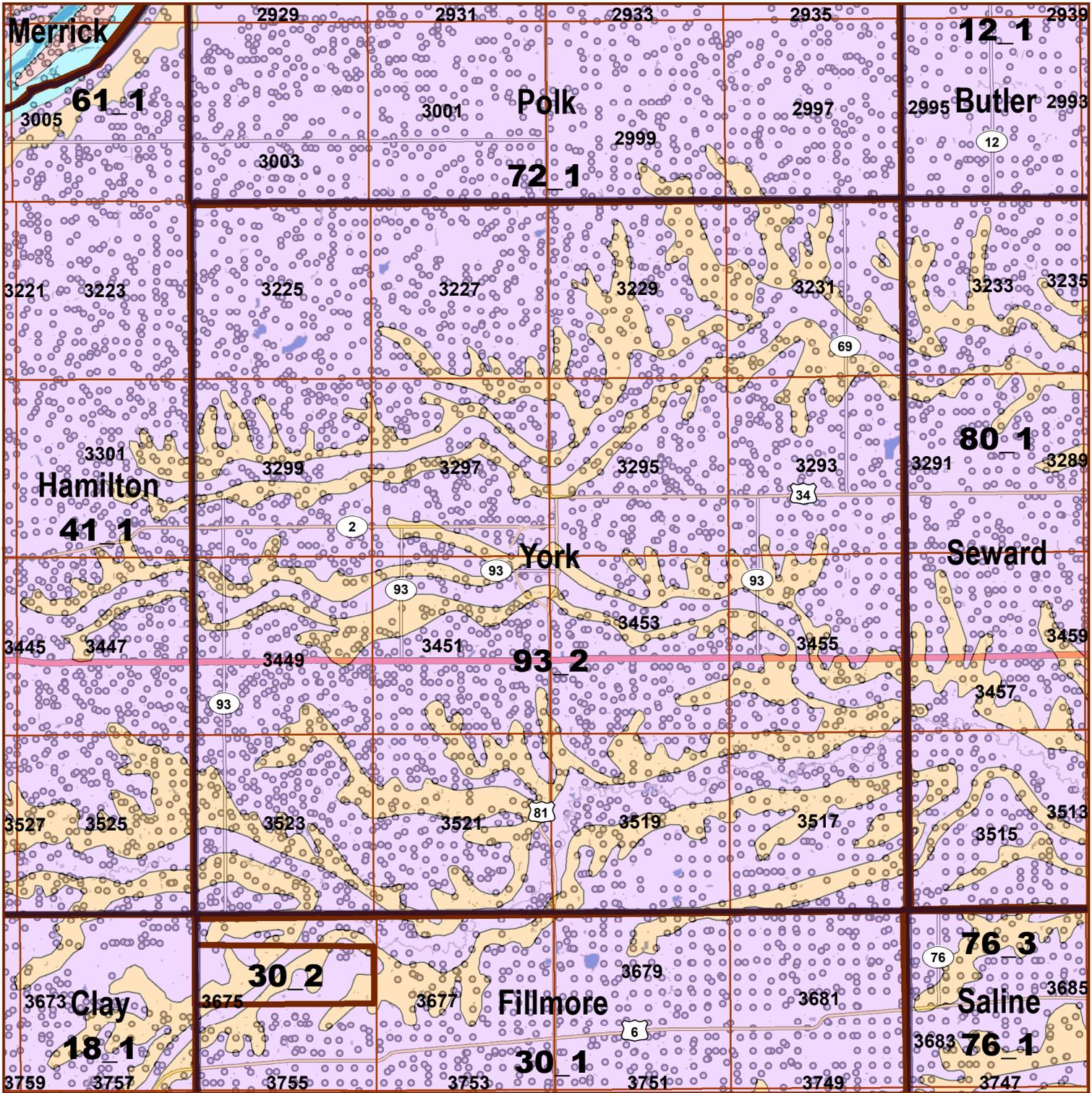
Printed : 04/05/2017

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	26	72.30	74.22	69.66	15.45	106.55	32.06	136.18	68.13 to 78.86	907,993	632,466
2	26	72.30	74.22	69.66	15.45	106.55	32.06	136.18	68.13 to 78.86	907,993	632,466
<u>Dry</u>											
County	1	76.97	76.97	76.97		100.00	76.97	76.97	N/A	507,000	390,255
2	1	76.97	76.97	76.97		100.00	76.97	76.97	N/A	507,000	390,255
<u>ALL</u>											
10/01/2013 To 09/30/2016	56	71.66	73.18	69.78	14.23	104.87	32.06	136.18	68.82 to 76.41	901,903	629,310

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	47	71.61	72.84	69.17	13.82	105.31	32.06	136.18	68.51 to 74.05	943,176	652,433
2	47	71.61	72.84	69.17	13.82	105.31	32.06	136.18	68.51 to 74.05	943,176	652,433
<u>Dry</u>											
County	1	76.97	76.97	76.97		100.00	76.97	76.97	N/A	507,000	390,255
2	1	76.97	76.97	76.97		100.00	76.97	76.97	N/A	507,000	390,255
<u>ALL</u>											
10/01/2013 To 09/30/2016	56	71.66	73.18	69.78	14.23	104.87	32.06	136.18	68.82 to 76.41	901,903	629,310



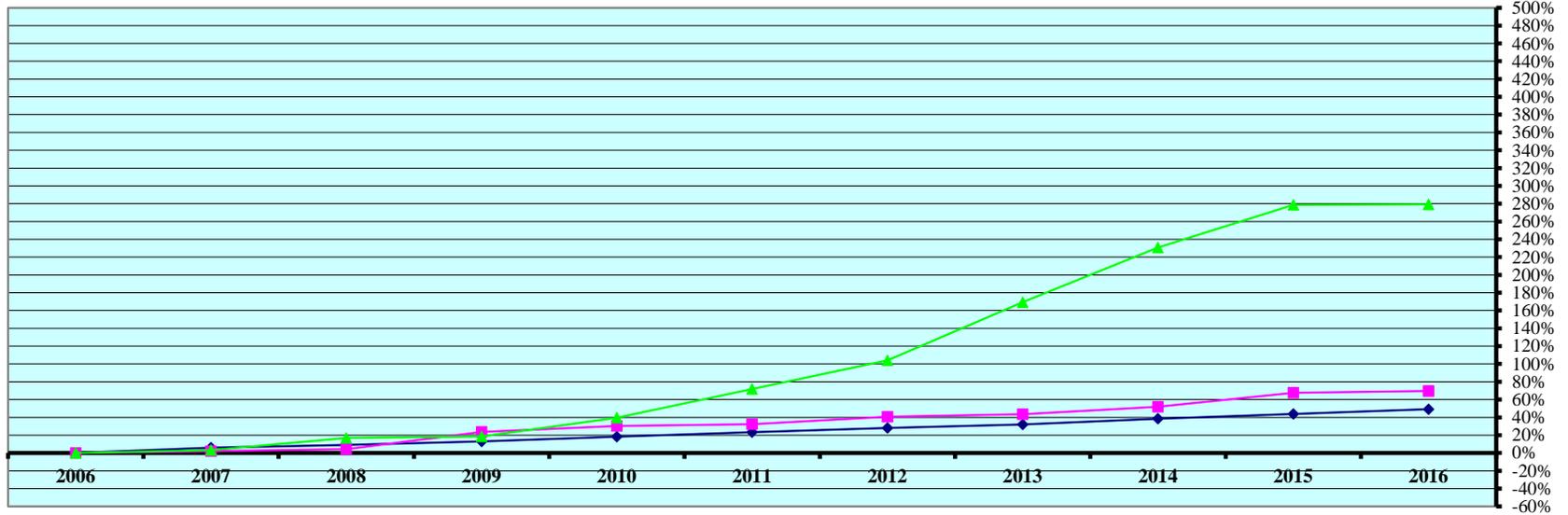
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

York County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	345,803,882	--	--	--	163,188,762	--	--	--	580,958,819	--	--	--
2007	366,824,292	21,020,410	6.08%	6.08%	166,451,675	3,262,913	2.00%	2.00%	599,489,543	18,530,724	3.19%	3.19%
2008	376,829,798	10,005,506	2.73%	8.97%	170,170,803	3,719,128	2.23%	4.28%	679,653,544	80,164,001	13.37%	16.99%
2009	390,871,053	14,041,255	3.73%	13.03%	201,910,087	31,739,284	18.65%	23.73%	688,049,148	8,395,604	1.24%	18.43%
2010	408,893,268	18,022,215	4.61%	18.24%	212,549,038	10,638,951	5.27%	30.25%	810,334,010	122,284,862	17.77%	39.48%
2011	426,147,110	17,253,842	4.22%	23.23%	216,001,118	3,452,080	1.62%	32.36%	998,450,521	188,116,511	23.21%	71.86%
2012	443,122,617	16,975,507	3.98%	28.14%	229,635,719	13,634,601	6.31%	40.72%	1,186,059,219	187,608,698	18.79%	104.16%
2013	456,677,500	13,554,883	3.06%	32.06%	233,996,438	4,360,719	1.90%	43.39%	1,564,220,792	378,161,573	31.88%	169.25%
2014	478,899,974	22,222,474	4.87%	38.49%	247,968,727	13,972,289	5.97%	51.95%	1,920,995,438	356,774,646	22.81%	230.66%
2015	496,918,275	18,018,301	3.76%	43.70%	273,349,080	25,380,353	10.24%	67.50%	2,200,495,616	279,500,178	14.55%	278.77%
2016	516,026,022	19,107,747	3.85%	49.23%	276,846,621	3,497,541	1.28%	69.65%	2,203,188,182	2,692,566	0.12%	279.23%

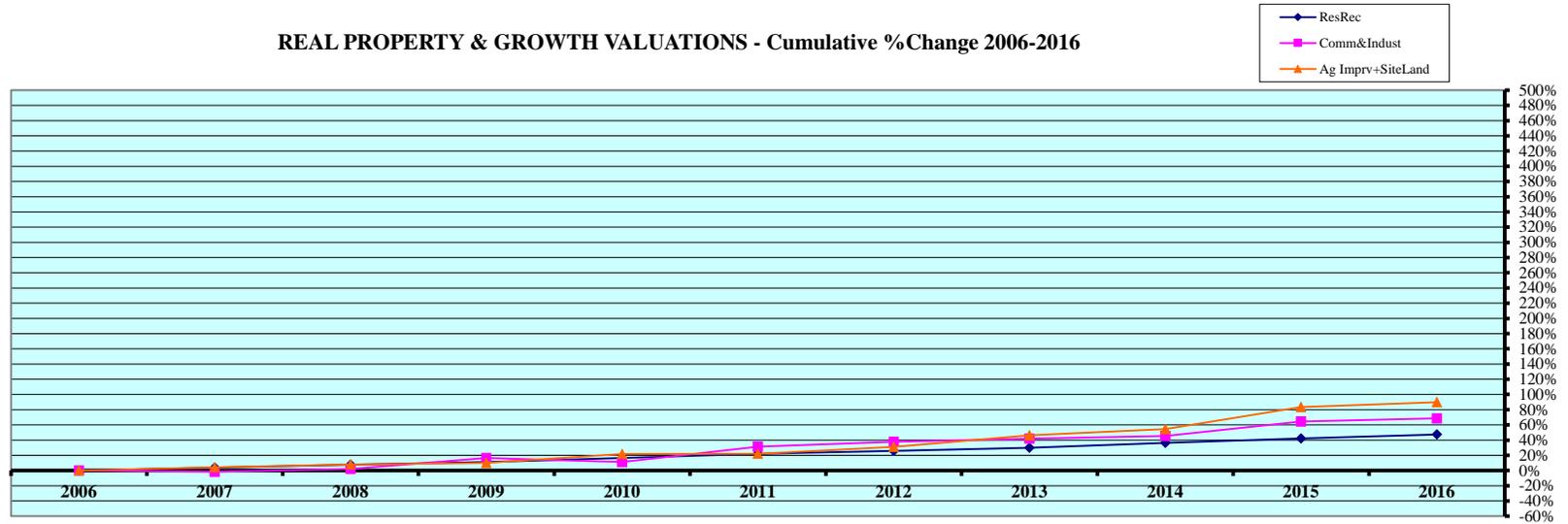
Rate Annual %chg: Residential & Recreational **4.08%** Commercial & Industrial **5.43%** Agricultural Land **14.26%**

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

CHART 1 EXHIBIT 93B Page 1

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

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	345,803,882	5,959,027	1.72%	339,844,855	--	--	163,188,762	8,796,425	5.39%	154,392,337	--	--
2007	366,824,292	7,418,377	2.02%	359,405,915	3.93%	3.93%	166,451,675	5,841,642	3.51%	160,610,033	-1.58%	-1.58%
2008	376,829,798	4,117,729	1.09%	372,712,069	1.61%	7.78%	170,170,803	3,437,186	2.02%	166,733,617	0.17%	2.17%
2009	390,871,053	6,228,491	1.59%	384,642,562	2.07%	11.23%	201,910,087	11,694,870	5.79%	190,215,217	11.78%	16.56%
2010	408,893,268	5,681,379	1.39%	403,211,889	3.16%	16.60%	212,549,038	30,913,945	14.54%	181,635,093	-10.04%	11.30%
2011	426,147,110	4,520,007	1.06%	421,627,103	3.11%	21.93%	216,001,118	1,718,440	0.80%	214,282,678	0.82%	31.31%
2012	443,122,617	7,858,693	1.77%	435,263,924	2.14%	25.87%	229,635,719	4,548,523	1.98%	225,087,196	4.21%	37.93%
2013	456,677,500	7,704,889	1.69%	448,972,611	1.32%	29.83%	233,996,438	2,209,652	0.94%	231,786,786	0.94%	42.04%
2014	478,899,974	7,092,259	1.48%	471,807,715	3.31%	36.44%	247,968,727	10,705,536	4.32%	237,263,191	1.40%	45.39%
2015	496,918,275	5,001,842	1.01%	491,916,433	2.72%	42.25%	273,349,080	5,040,204	1.84%	268,308,876	8.20%	64.42%
2016	516,026,022	6,482,888	1.26%	509,543,134	2.54%	47.35%	276,846,621	1,677,301	0.61%	275,169,320	0.67%	68.62%
Rate Ann%chg	4.08%				2.59%		5.43%			C & I w/o growth	1.66%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2006	43,175,460	24,486,913	67,662,373	917,793	1.36%	66,744,580	--	--
2007	44,585,205	26,519,472	71,104,677	594,376	0.84%	70,510,301	4.21%	4.21%
2008	46,508,342	27,854,065	74,362,407	1,359,418	1.83%	73,002,989	2.67%	7.89%
2009	48,339,268	28,925,381	77,264,649	2,779,134	3.60%	74,485,515	0.17%	10.08%
2010	52,203,775	32,150,580	84,354,355	2,078,009	2.46%	82,276,346	6.49%	21.60%
2011	53,801,819	31,744,060	85,545,879	3,041,494	3.56%	82,504,385	-2.19%	21.94%
2012	57,142,190	36,750,097	93,892,287	5,195,257	5.53%	88,697,030	3.68%	31.09%
2013	61,124,533	43,911,886	105,036,419	6,089,555	5.80%	98,946,864	5.38%	46.24%
2014	62,884,488	47,806,139	110,690,627	6,185,151	5.59%	104,505,476	-0.51%	54.45%
2015	70,352,875	57,348,661	127,701,536	3,526,181	2.76%	124,175,355	12.18%	83.52%
2016	72,183,109	60,046,546	132,229,655	3,806,214	2.88%	128,423,441	0.57%	89.80%
Rate Ann%chg	5.27%	9.38%	6.93%		Ag Imprv+Site w/o growth	3.26%		

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

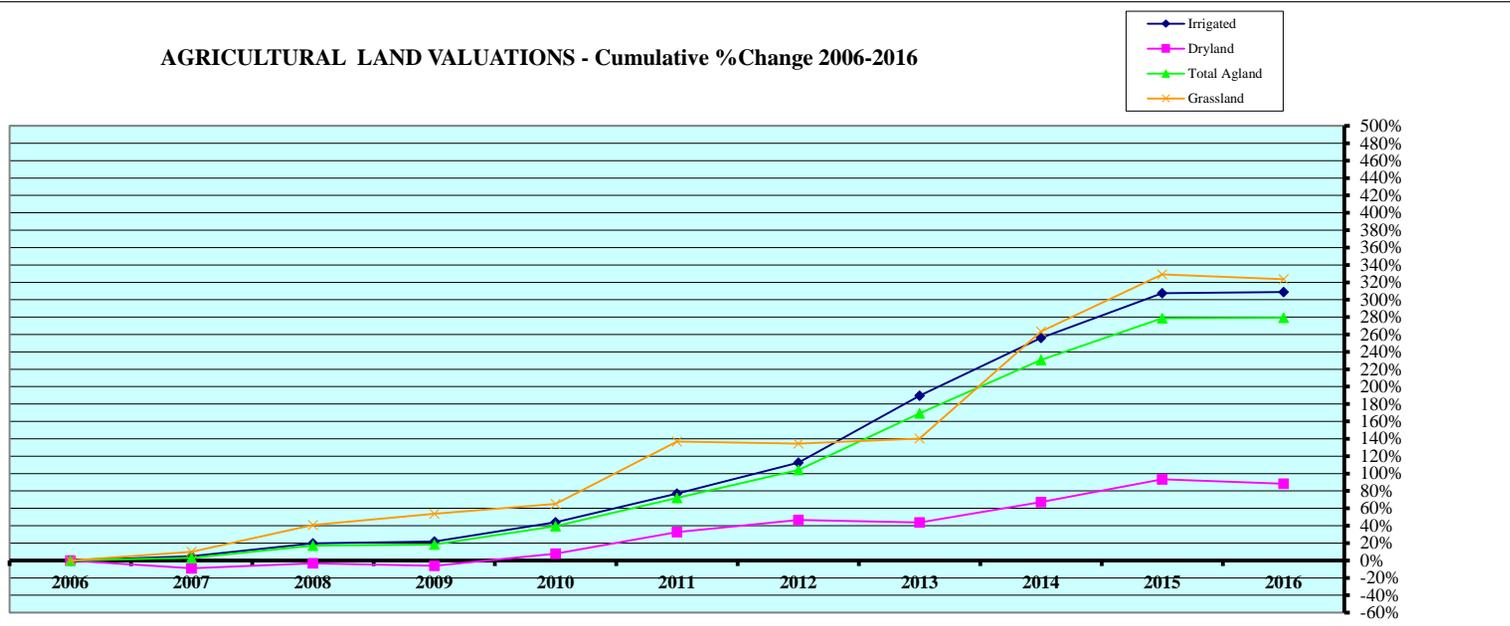
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# 93
County YORK

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	494,222,611	--	--	--	77,871,848	--	--	--	8,016,960	--	--	--
2007	518,783,839	24,561,228	4.97%	4.97%	70,902,994	-6,968,854	-8.95%	-8.95%	8,822,207	805,247	10.04%	10.04%
2008	591,488,655	72,704,816	14.01%	19.68%	75,373,616	4,470,622	6.31%	-3.21%	11,295,815	2,473,608	28.04%	40.90%
2009	601,721,922	10,233,267	1.73%	21.75%	73,001,385	-2,372,231	-3.15%	-6.25%	12,333,609	1,037,794	9.19%	53.84%
2010	712,017,149	110,295,227	18.33%	44.07%	83,903,211	10,901,826	14.93%	7.75%	13,224,928	891,319	7.23%	64.96%
2011	874,718,583	162,701,434	22.85%	76.99%	103,283,142	19,379,931	23.10%	32.63%	18,983,277	5,758,349	43.54%	136.79%
2012	1,051,120,588	176,402,005	20.17%	112.68%	114,215,717	10,932,575	10.59%	46.67%	18,788,508	-194,769	-1.03%	134.36%
2013	1,431,060,693	379,940,105	36.15%	189.56%	112,003,340	-2,212,377	-1.94%	43.83%	19,264,987	476,479	2.54%	140.30%
2014	1,759,791,383	328,730,690	22.97%	256.07%	130,207,157	18,203,817	16.25%	67.21%	29,134,041	9,869,054	51.23%	263.41%
2015	2,013,630,082	253,838,699	14.42%	307.43%	150,613,533	20,406,376	15.67%	93.41%	34,402,271	5,268,230	18.08%	329.12%
2016	2,020,661,236	7,031,154	0.35%	308.86%	146,665,473	-3,948,060	-2.62%	88.34%	33,948,276	-453,995	-1.32%	323.46%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	792,680	--	--	--	54,720	--	--	--	580,958,819	--	--	--
2007	858,428	65,748	8.29%	8.29%	122,075	67,355	123.09%	123.09%	599,489,543	18,530,724	3.19%	3.19%
2008	927,080	68,652	8.00%	16.96%	568,378	446,303	365.60%	938.70%	679,653,544	80,164,001	13.37%	16.99%
2009	938,802	11,722	1.26%	18.43%	53,430	-514,948	-90.60%	-2.36%	688,049,148	8,395,604	1.24%	18.43%
2010	1,126,123	187,321	19.95%	42.07%	62,599	9,169	17.16%	14.40%	810,334,010	122,284,862	17.77%	39.48%
2011	1,244,827	118,704	10.54%	57.04%	220,692	158,093	252.55%	303.31%	998,450,521	188,116,511	23.21%	71.86%
2012	1,647,962	403,135	32.38%	107.90%	286,444	65,752	29.79%	423.47%	1,186,059,219	187,608,698	18.79%	104.16%
2013	1,625,934	-22,028	-1.34%	105.12%	265,838	-20,606	-7.19%	385.82%	1,564,220,792	378,161,573	31.88%	169.25%
2014	1,655,878	29,944	1.84%	108.90%	206,979	-58,859	-22.14%	278.25%	1,920,995,438	356,774,646	22.81%	230.66%
2015	1,650,325	-5,553	-0.34%	108.20%	199,405	-7,574	-3.66%	264.41%	2,200,495,616	279,500,178	14.55%	278.77%
2016	1,715,947	65,622	3.98%	116.47%	197,250	-2,155	-1.08%	260.47%	2,203,188,182	2,692,566	0.12%	279.23%

Cnty#
County

Rate Ann.%chg: Total Agric Land

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	495,831,662	259,540	1,910			77,964,410	53,630	1,454			8,035,563	24,333	330		
2007	518,646,503	266,372	1,947	1.92%	1.92%	71,226,585	47,497	1,500	3.15%	3.15%	8,902,313	23,727	375	13.61%	13.61%
2008	591,375,689	267,952	2,207	13.35%	15.53%	75,503,111	45,979	1,642	9.50%	12.96%	11,252,578	23,626	476	26.94%	44.22%
2009	600,353,312	269,643	2,226	0.88%	16.54%	73,696,347	44,458	1,658	0.95%	14.03%	12,312,753	23,408	526	10.44%	59.28%
2010	710,843,317	271,335	2,620	17.67%	37.13%	84,282,170	42,840	1,967	18.68%	35.33%	13,151,785	22,729	579	10.01%	75.22%
2011	875,312,952	274,649	3,187	21.65%	66.82%	103,609,555	38,955	2,660	35.19%	82.95%	18,909,328	23,034	821	41.88%	148.59%
2012	1,050,251,684	276,391	3,800	19.23%	98.90%	115,084,658	37,512	3,068	15.35%	111.04%	18,891,294	22,758	830	1.11%	151.36%
2013	1,432,592,539	280,008	5,116	34.64%	167.81%	111,540,966	34,704	3,214	4.76%	121.09%	19,173,502	21,946	874	5.25%	164.56%
2014	1,762,304,794	284,492	6,195	21.08%	224.25%	129,024,952	30,894	4,176	29.94%	187.28%	28,632,066	20,583	1,391	59.22%	321.24%
2015	2,015,397,388	286,460	7,036	13.58%	268.27%	150,038,738	29,430	5,098	22.07%	250.69%	33,210,840	19,904	1,669	19.95%	405.27%
2016	2,020,624,041	287,235	7,035	-0.01%	268.23%	146,431,365	28,714	5,100	0.03%	250.79%	33,921,383	20,315	1,670	0.07%	405.63%

Rate Annual %chg Average Value/Acre: 13.92%

13.37%

17.59%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	798,472	3,380	236			113,092	292	388			582,743,199	341,174	1,708		
2007	864,525	3,358	257	8.99%	8.99%	90,738	197	460	18.53%	18.53%	599,730,664	341,151	1,758	2.92%	2.92%
2008	926,480	3,333	278	7.97%	17.67%	55,813	127	438	-4.70%	12.96%	679,113,671	341,018	1,991	13.28%	16.59%
2009	930,597	3,265	285	2.52%	20.64%	46,413	135	343	-21.75%	-11.61%	687,339,422	340,909	2,016	1.24%	18.04%
2010	1,109,291	3,262	340	19.33%	43.96%	60,751	151	402	17.21%	3.60%	809,447,314	340,317	2,379	17.97%	39.25%
2011	1,211,806	2,677	453	33.08%	91.58%	220,794	368	600	49.36%	54.74%	999,264,435	339,684	2,942	23.68%	72.23%
2012	1,617,842	2,696	600	32.61%	154.05%	292,308	366	798	33.04%	105.86%	1,186,137,786	339,723	3,491	18.69%	104.41%
2013	1,622,028	2,697	602	0.22%	154.62%	269,886	337	800	0.19%	106.24%	1,565,198,921	339,692	4,608	31.97%	169.76%
2014	1,625,757	2,713	599	-0.37%	153.69%	769,206	831	925	15.69%	138.60%	1,922,356,775	339,513	5,662	22.88%	231.50%
2015	1,651,093	2,754	600	0.04%	153.78%	1,126,036	962	1,170	26.47%	201.75%	2,201,424,095	339,510	6,484	14.52%	279.62%
2016	1,715,941	2,862	600	0.00%	153.78%	197,250	395	500	-57.27%	28.95%	2,202,889,980	339,521	6,488	0.06%	279.86%

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YORK

Rate Annual %chg Average Value/Acre: 14.28%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
13,665	YORK	217,583,677	18,915,303	42,992,072	514,876,153	190,038,670	86,807,951	1,149,869	2,203,188,182	72,183,109	60,046,546	0	3,407,781,532
cnty.sector.value % of total value:		6.38%	0.56%	1.26%	15.11%	5.58%	2.55%	0.03%	64.65%	2.12%	1.76%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
234	BENEDICT	926,853	113,020	125,761	5,465,941	2,092,029	0	0	0	0	0	0	8,723,604
1.71%	%sector of county sector	0.43%	0.60%	0.29%	1.06%	1.10%							0.26%
	%sector of municipality	10.62%	1.30%	1.44%	62.66%	23.98%							100.00%
273	BRADSHAW	866,885	404,957	1,164,976	7,219,979	3,702,377	0	0	0	0	0	0	13,359,174
2.00%	%sector of county sector	0.40%	2.14%	2.71%	1.40%	1.95%							0.39%
	%sector of municipality	6.49%	3.03%	8.72%	54.05%	27.71%							100.00%
223	GRESHAM	113,731	87,421	34,621	3,899,971	2,317,247	0	0	0	0	0	0	6,452,991
1.63%	%sector of county sector	0.05%	0.46%	0.08%	0.76%	1.22%							0.19%
	%sector of municipality	1.76%	1.35%	0.54%	60.44%	35.91%							100.00%
991	HENDERSON	2,996,778	200,046	12,017	42,534,895	6,808,265	0	0	0	0	0	0	52,552,001
7.25%	%sector of county sector	1.38%	1.06%	0.03%	8.26%	3.58%							1.54%
	%sector of municipality	5.70%	0.38%	0.02%	80.94%	12.96%							100.00%
30	LUSHTON	21,224	2,952	535	825,055	1,321,370	0	0	444,700	0	0	0	2,615,836
0.22%	%sector of county sector	0.01%	0.02%	0.00%	0.16%	0.70%							0.08%
	%sector of municipality	0.81%	0.11%	0.02%	31.54%	50.51%			17.00%				100.00%
409	MCCOOL JUNCTION	816,563	36,212	6,561	13,350,563	3,002,182	0	0	0	0	0	0	17,212,081
2.99%	%sector of county sector	0.38%	0.19%	0.02%	2.59%	1.58%							0.51%
	%sector of municipality	4.74%	0.21%	0.04%	77.57%	17.44%							100.00%
62	THAYER	678,844	3,959	717	1,074,142	372,093	0	0	388,432	0	6,525	0	2,524,712
0.45%	%sector of county sector	0.31%	0.02%	0.00%	0.21%	0.20%			0.02%		0.01%		0.07%
	%sector of municipality	26.89%	0.16%	0.03%	42.55%	14.74%			15.39%		0.26%		100.00%
236	WACO	233,502	320,099	782,805	9,559,470	1,958,746	635,884	0	0	0	0	0	13,490,506
1.73%	%sector of county sector	0.11%	1.69%	1.82%	1.86%	1.03%	0.73%						0.40%
	%sector of municipality	1.73%	2.37%	5.80%	70.86%	14.52%	4.71%						100.00%
7768	YORK	27,275,013	3,396,909	3,559,949	294,058,526	150,009,130	14,098,178	0	0	0	0	0	492,397,705
56.85%	%sector of county sector	12.54%	17.96%	8.28%	57.11%	78.94%	16.24%						14.45%
	%sector of municipality	5.54%	0.69%	0.72%	59.72%	30.47%	2.86%						100.00%
10,226	Total Municipalities	33,929,393	4,565,575	5,687,942	377,988,542	171,583,439	14,734,062	0	833,132	0	6,525	0	609,328,610
74.83%	%all municip.sect of cnty	15.59%	24.14%	13.23%	73.41%	90.29%	16.97%		0.04%		0.01%		17.88%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
93	YORK

CHART 5

EXHIBIT

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Page 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 10,073

Value : 3,172,241,916

Growth 15,933,335

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	440	5,917,752	35	741,445	19	601,621	494	7,260,818	
02. Res Improve Land	3,920	48,668,044	254	11,657,454	438	18,109,786	4,612	78,435,284	
03. Res Improvements	3,970	344,657,073	329	46,844,906	524	66,004,524	4,823	457,506,503	
04. Res Total	4,410	399,242,869	364	59,243,805	543	84,715,931	5,317	543,202,605	6,961,215
% of Res Total	82.94	73.50	6.85	10.91	10.21	15.60	52.78	17.12	43.69
05. Com UnImp Land	153	6,456,239	15	427,437	3	91,465	171	6,975,141	
06. Com Improve Land	676	26,295,598	34	2,623,481	28	2,981,979	738	31,901,058	
07. Com Improvements	696	146,668,435	39	6,213,700	33	5,918,577	768	158,800,712	
08. Com Total	849	179,420,272	54	9,264,618	36	8,992,021	939	197,676,911	2,987,594
% of Com Total	90.42	90.76	5.75	4.69	3.83	4.55	9.32	6.23	18.75
09. Ind UnImp Land	0	0	1	42,500	0	0	1	42,500	
10. Ind Improve Land	10	1,168,386	3	1,964,600	3	1,402,860	16	4,535,846	
11. Ind Improvements	10	13,565,676	4	42,034,893	3	26,629,036	17	82,229,605	
12. Ind Total	10	14,734,062	5	44,041,993	3	28,031,896	18	86,807,951	0
% of Ind Total	55.56	16.97	27.78	50.73	16.67	32.29	0.18	2.74	0.00
13. Rec UnImp Land	1	59,200	1	4,650	7	138,051	9	201,901	
14. Rec Improve Land	0	0	2	2,684	6	215,765	8	218,449	
15. Rec Improvements	0	0	2	26,483	18	1,111,249	20	1,137,732	
16. Rec Total	1	59,200	3	33,817	25	1,465,065	29	1,558,082	419,397
% of Rec Total	3.45	3.80	10.34	2.17	86.21	94.03	0.29	0.05	2.63
Res & Rec Total	4,411	399,302,069	367	59,277,622	568	86,180,996	5,346	544,760,687	7,380,612
% of Res & Rec Total	82.51	73.30	6.86	10.88	10.62	15.82	53.07	17.17	46.32
Com & Ind Total	859	194,154,334	59	53,306,611	39	37,023,917	957	284,484,862	2,987,594
% of Com & Ind Total	89.76	68.25	6.17	18.74	4.08	13.01	9.50	8.97	18.75
17. Taxable Total	5,270	593,456,403	426	112,584,233	607	123,204,913	6,303	829,245,549	10,368,206
% of Taxable Total	83.61	71.57	6.76	13.58	9.63	14.86	62.57	26.14	65.07

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	4	270,367	580,020	0	0	0
19. Commercial	45	2,641,431	18,800,553	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	4	270,367	580,020
19. Commercial	0	0	0	45	2,641,431	18,800,553
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				49	2,911,798	19,380,573

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	414	52	78	544

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	702,227	420	222,997,364	2,268	1,345,469,508	2,693	1,569,169,099
28. Ag-Improved Land	1	134,705	151	89,121,993	897	579,959,281	1,049	669,215,979
29. Ag Improvements	1	2,725	153	17,222,332	923	87,386,232	1,077	104,611,289
30. Ag Total							3,770	2,342,996,367

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	95	98.54	2,414,230	
33. HomeSite Improvements	0	0.00	0	91	0.00	10,360,445	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.40	1,600	29	52.07	401,735	
36. FarmSite Improv Land	1	0.55	2,200	132	351.21	2,562,262	
37. FarmSite Improvements	1	0.00	2,725	141	0.00	6,861,887	
38. FarmSite Total							
39. Road & Ditches	0	4.79	0	0	983.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	8	5.87	143,815	8	5.87	143,815	
32. HomeSite Improv Land	514	520.63	12,721,435	609	619.17	15,135,665	
33. HomeSite Improvements	499	0.00	49,670,003	590	0.00	60,030,448	1,106,456
34. HomeSite Total				598	625.04	75,309,928	
35. FarmSite UnImp Land	131	183.57	1,133,105	161	236.04	1,536,440	
36. FarmSite Improv Land	817	2,264.37	15,763,145	950	2,616.13	18,327,607	
37. FarmSite Improvements	838	0.00	37,716,229	980	0.00	44,580,841	4,458,673
38. FarmSite Total				1,141	2,852.17	64,444,888	
39. Road & Ditches	0	6,943.74	0	0	7,931.53	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,739	11,408.74	139,754,816	5,565,129

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,386.56	2,206,489	12	1,386.56	2,206,489

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	258.60	1,202,391
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	258.60	1,202,391
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	149,394.63	51.96%	1,090,580,799	53.92%	7,300.00
46. 1A	53,291.53	18.54%	378,369,863	18.71%	7,100.00
47. 2A1	16,498.83	5.74%	114,501,893	5.66%	6,940.00
48. 2A	13,624.62	4.74%	94,554,851	4.68%	6,940.00
49. 3A1	29,576.48	10.29%	188,697,967	9.33%	6,380.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	15,181.74	5.28%	94,126,788	4.65%	6,200.00
52. 4A	9,946.66	3.46%	61,669,292	3.05%	6,200.00
53. Total	287,514.49	100.00%	2,022,501,453	100.00%	7,034.43
Dry					
54. 1D1	9,072.31	31.91%	48,772,734	33.63%	5,376.00
55. 1D	7,240.24	25.46%	38,923,537	26.84%	5,376.00
56. 2D1	945.26	3.32%	4,631,774	3.19%	4,900.00
57. 2D	2,794.09	9.83%	13,691,041	9.44%	4,900.00
58. 3D1	4,493.78	15.81%	21,120,766	14.56%	4,700.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,329.81	8.19%	10,717,126	7.39%	4,600.00
61. 4D	1,556.90	5.48%	7,161,740	4.94%	4,600.00
62. Total	28,432.39	100.00%	145,018,718	100.00%	5,100.48
Grass					
63. 1G1	991.77	4.90%	2,099,482	6.21%	2,116.90
64. 1G	1,786.75	8.83%	3,654,752	10.81%	2,045.47
65. 2G1	522.54	2.58%	942,492	2.79%	1,803.67
66. 2G	1,293.77	6.39%	2,330,286	6.90%	1,801.16
67. 3G1	2,854.22	14.10%	4,807,465	14.22%	1,684.34
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,443.67	12.07%	3,821,820	11.31%	1,563.97
70. 4G	10,352.29	51.14%	16,140,367	47.76%	1,559.11
71. Total	20,245.01	100.00%	33,796,664	100.00%	1,669.38
Irrigated Total					
Irrigated Total	287,514.49	84.70%	2,022,501,453	91.80%	7,034.43
Dry Total					
Dry Total	28,432.39	8.38%	145,018,718	6.58%	5,100.48
Grass Total					
Grass Total	20,245.01	5.96%	33,796,664	1.53%	1,669.38
72. Waste	2,884.58	0.85%	1,729,471	0.08%	599.56
73. Other	390.49	0.12%	195,245	0.01%	500.00
74. Exempt	942.89	0.28%	0	0.00%	0.00
75. Market Area Total	339,466.96	100.00%	2,203,241,551	100.00%	6,490.30

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	72.03	524,794	39,731.48	282,293,757	247,710.98	1,739,682,902	287,514.49	2,022,501,453
77. Dry Land	58.89	306,112	3,908.98	20,214,341	24,464.52	124,498,265	28,432.39	145,018,718
78. Grass	0.80	1,632	2,389.27	4,051,362	17,854.94	29,743,670	20,245.01	33,796,664
79. Waste	0.14	84	274.70	164,820	2,609.74	1,564,567	2,884.58	1,729,471
80. Other	1.02	510	33.70	16,850	355.77	177,885	390.49	195,245
81. Exempt	67.64	0	518.74	0	356.51	0	942.89	0
82. Total	132.88	833,132	46,338.13	306,741,130	292,995.95	1,895,667,289	339,466.96	2,203,241,551

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	287,514.49	84.70%	2,022,501,453	91.80%	7,034.43
Dry Land	28,432.39	8.38%	145,018,718	6.58%	5,100.48
Grass	20,245.01	5.96%	33,796,664	1.53%	1,669.38
Waste	2,884.58	0.85%	1,729,471	0.08%	599.56
Other	390.49	0.12%	195,245	0.01%	500.00
Exempt	942.89	0.28%	0	0.00%	0.00
Total	339,466.96	100.00%	2,203,241,551	100.00%	6,490.30

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Benedict City	27	44,911	102	242,894	102	5,153,532	129	5,441,337	3,360
83.2 Bradshaw City	27	128,087	140	387,409	147	6,717,875	174	7,233,371	0
83.3 Gresham City	36	60,101	117	205,743	117	3,612,991	153	3,878,835	0
83.4 Henderson City	29	313,442	424	4,129,520	424	42,352,572	453	46,795,534	405,662
83.5 Lushton City	22	8,855	24	9,832	29	917,211	51	935,898	102,159
83.6 Mccool Jct	26	142,897	175	1,197,980	175	13,968,337	201	15,309,214	1,066,719
83.7 Rural Benedict	2	89,845	77	2,892,973	92	10,718,600	94	13,701,418	263,528
83.8 Rural Bradshaw	5	79,908	103	3,938,217	112	14,307,098	117	18,325,223	463,922
83.9 Rural Gresham	2	84,550	37	1,622,889	41	4,878,037	43	6,585,476	49,686
83.10 Rural Henderson	2	20,335	44	1,623,564	56	6,960,977	58	8,604,876	0
83.11 Rural Mccool Jct	15	304,881	99	4,087,960	114	12,843,652	129	17,236,493	591,851
83.12 Rural Waco	6	409,824	87	3,679,640	110	13,525,401	116	17,614,865	217,027
83.13 Rural York	1	25,100	54	2,420,685	67	9,165,533	68	11,611,318	11,242
83.14 Sacks Lake	0	0	0	0	19	1,639,136	19	1,639,136	419,397
83.15 Spring Lake Etc	12	80,861	31	776,257	31	6,270,029	43	7,127,147	0
83.16 Thayer City	29	18,208	33	41,080	34	961,005	63	1,020,293	0
83.17 Waco City	20	119,724	132	832,996	133	8,786,151	153	9,738,871	137,604
83.18 York City	226	5,116,415	2,774	41,709,109	2,810	262,622,577	3,036	309,448,101	2,756,088
83.19 York Suburban	16	414,775	167	8,854,985	230	33,243,521	246	42,513,281	892,367
84 Residential Total	503	7,462,719	4,620	78,653,733	4,843	458,644,235	5,346	544,760,687	7,380,612

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Benedict City	5	9,532	25	69,594	26	2,015,241	31	2,094,367	0
85.2	Bradshaw City	10	42,746	28	134,045	31	3,525,586	41	3,702,377	0
85.3	Gresham City	10	5,776	26	58,338	26	2,252,808	36	2,316,922	0
85.4	Henderson City	17	180,599	70	1,036,189	70	5,631,607	87	6,848,395	0
85.5	Lushton City	1	35	5	9,412	5	1,311,923	6	1,321,370	0
85.6	Mccool Jct	14	179,467	37	393,798	39	2,360,470	53	2,933,735	0
85.7	Rural Benedict	1	2,310	2	183,230	3	284,464	4	470,004	0
85.8	Rural Bradshaw	5	178,670	16	943,050	16	2,505,253	21	3,626,973	0
85.9	Rural Henderson	1	6,552	13	338,419	13	803,059	14	1,148,030	0
85.10	Rural Mccool Jct	2	4,280	5	172,670	6	2,730,284	8	2,907,234	0
85.11	Rural Waco	1	31,000	8	3,153,756	9	27,759,248	10	30,944,004	0
85.12	Rural York	0	0	1	15,200	4	73,283	4	88,483	0
85.13	Thayer City	9	3,286	6	25,710	6	398,077	15	427,073	0
85.14	Waco City	4	80,652	14	104,084	15	2,413,797	19	2,598,533	1
85.15	York City	83	5,938,441	477	25,680,587	491	140,732,696	574	172,351,724	2,882,159
85.16	York Suburban	9	354,295	21	4,118,822	25	46,232,521	34	50,705,638	105,434
86	Commercial Total	172	7,017,641	754	36,436,904	785	241,030,317	957	284,484,862	2,987,594

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	991.77	4.90%	2,099,482	6.21%	2,116.90
88. 1G	1,786.75	8.83%	3,654,752	10.81%	2,045.47
89. 2G1	522.54	2.58%	942,492	2.79%	1,803.67
90. 2G	1,293.77	6.39%	2,330,286	6.90%	1,801.16
91. 3G1	2,854.22	14.10%	4,807,465	14.22%	1,684.34
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,443.67	12.07%	3,821,820	11.31%	1,563.97
94. 4G	10,352.29	51.14%	16,140,367	47.76%	1,559.11
95. Total	20,245.01	100.00%	33,796,664	100.00%	1,669.38
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	20,245.01	100.00%	33,796,664	100.00%	1,669.38
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	20,245.01	100.00%	33,796,664	100.00%	1,669.38

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

93 York

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	514,876,153	543,202,605	28,326,452	5.50%	6,961,215	4.15%
02. Recreational	1,149,869	1,558,082	408,213	35.50%	419,397	-0.97%
03. Ag-Homesite Land, Ag-Res Dwelling	72,183,109	75,309,928	3,126,819	4.33%	1,106,456	2.80%
04. Total Residential (sum lines 1-3)	588,209,131	620,070,615	31,861,484	5.42%	8,487,068	3.97%
05. Commercial	190,038,670	197,676,911	7,638,241	4.02%	2,987,594	2.45%
06. Industrial	86,807,951	86,807,951	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	276,846,621	284,484,862	7,638,241	2.76%	2,987,594	1.68%
08. Ag-Farmsite Land, Outbuildings	60,046,546	64,444,888	4,398,342	7.32%	4,458,673	-0.10%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	60,046,546	64,444,888	4,398,342	7.32%	4,458,673	-0.10%
12. Irrigated	2,020,661,236	2,022,501,453	1,840,217	0.09%		
13. Dryland	146,665,473	145,018,718	-1,646,755	-1.12%		
14. Grassland	33,948,276	33,796,664	-151,612	-0.45%		
15. Wasteland	1,715,947	1,729,471	13,524	0.79%		
16. Other Agland	197,250	195,245	-2,005	-1.02%		
17. Total Agricultural Land	2,203,188,182	2,203,241,551	53,369	0.00%		
18. Total Value of all Real Property (Locally Assessed)	3,128,290,480	3,172,241,916	43,951,436	1.40%	15,933,335	0.90%

2017 Assessment Survey for York County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$212,667
7.	Adopted budget, or granted budget if different from above:
	\$212,617; all benefits are included in the assessor's budget
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	The \$4,000 is part of the general budget; additionally, the county will continue to appropriate \$25,000 per year into a fund to do the next commercial reappraisal.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	About \$2,000 or less

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; the web address is: york.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Office Staff and GIS Workshop
8.	Personal Property software:
	Vanguard

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

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

2017 Residential Assessment Survey for York County

1.	Valuation data collection done by:																						
	Assessor																						
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>York, (Including York Sub): -has K-12 schools, a broad range of commercial options and most of the amenities available in a large town. It has a regional draw that provides shopping, dining, social activities, and healthcare facilities. There are employers in the agricultural, manufacturing, processing and the service sectors. The residential market is relatively constant and strong.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Benedict: -has its identity as a bedroom community for York.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Bradshaw: -tends to be a bedroom community for Grand Island.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Henderson: -has long been a tight knit community that has its own market characteristics including strong infrastructure and a school system. It is a standalone community in the county.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Waco: -does not have a public school system any more, but it does have a Lutheran School which is the core of the community.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Villages; (Incl; Arborville, Gresham, Lushton, Poston, & Thayer): These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco): -these rural locations have no infrastructure, schools or community activities. Each location is usually geographically associated with a town, but collectively this valuation group is spread across the county. Collectively, they are the acreages located among the agricultural parcels throughout the county.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	York, (Including York Sub): -has K-12 schools, a broad range of commercial options and most of the amenities available in a large town. It has a regional draw that provides shopping, dining, social activities, and healthcare facilities. There are employers in the agricultural, manufacturing, processing and the service sectors. The residential market is relatively constant and strong.	2	Benedict: -has its identity as a bedroom community for York.	3	Bradshaw: -tends to be a bedroom community for Grand Island.	4	Henderson: -has long been a tight knit community that has its own market characteristics including strong infrastructure and a school system. It is a standalone community in the county.	5	McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community.	6	Waco: -does not have a public school system any more, but it does have a Lutheran School which is the core of the community.	7	Villages; (Incl; Arborville, Gresham, Lushton, Poston, & Thayer): These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.	8	Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes.	9	Rural; (Incl; York County, Rural York, Rural Benedict, Rural Bradshaw, Rural Gresham, Rural Henderson, Rural McCool Junction and Rural Waco): -these rural locations have no infrastructure, schools or community activities. Each location is usually geographically associated with a town, but collectively this valuation group is spread across the county. Collectively, they are the acreages located among the agricultural parcels throughout the county.	Ag	Agricultural homes and outbuildings
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5. Are individual depreciation tables developed for each valuation grouping?

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

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

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

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

In the past, the county has utilized a discounted cash flow (DCF) methodology for developments of subdivisions. Currently, subdivisions are smaller and sell out in 1 to 2 years. There have been no individual applications for DCF valuation as provided for in LB 191.

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2012-2015	2012	2012-2015	2012-2015
2	2014	2012	2014	2014
3	2014	2012	2014	2014
4	2016	2012	2016	2016
5	2016	2012	2016	2016
6	2015	2012	2015	2015
7	2012 & 2015	2012	2012 & 2015	2012 & 2015
8	2013	2012	2013	2013
9	2012-2016	2012	2012-2015	2012-2016
Ag	2012-2016	2012	2012-2015	2012-2016

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

2017 Commercial Assessment Survey for York County

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

Not exactly; the depreciation in commercial property tends to be developed more toward individual or like occupancies than just the valuation group. There can also be variation between valuation groups due to locational differences.

6. Describe the methodology used to determine the commercial lot values.

Market Analysis / Sales Comparison; In rural areas with few if any commercial land sales, land values are trended like the rural residential parcels. Commercial and residential land tends to be more interchangeable in the smaller communities, and the values and trends tend to be similar.

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
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2017 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:							
	Assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
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	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing.</p>							
3.	Describe the process used to determine and monitor market areas.							
	The county uses market activity and sales trends to determine if there is a need for additional market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Predominant use is used to define agricultural land. York County is predominantly row crop and mostly irrigated. The characteristics used to determine predominant use include; whether the land is actively tilled, and often the presence or absence of fences indicates the use. There is a very limited amount of recreational land in York County and it is identified mostly by the lack of an agricultural use.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes; The first (home site) acre is the same. In York County, the first acre for home sites on predominantly agricultural parcels and on predominantly residential parcels is valued at \$24,500. The second acre is valued at \$7,500. The additional acres attached to a rural residential and a farm home site are all valued at \$4,000. These values are assigned countywide and there are no locational differences.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The sales activity is verified and analyzed to help determine agricultural land uses. Since there is no reporting process, no known sales, the county knows of no WRP acres in the county.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
7a.	How many special valuation applications are on file?							
	8							
7b.	What process was used to determine if non-agricultural influences exist in the county?							

The sales activity is verified and analyzed to help determine agricultural land values. In the past there was a very limited amount around the City of York and on the corridor to the interstate. Currently, agricultural land values have risen to the point where the difference due to an alternate use is not identifiable in the market. So the few parcels that have had special valuation, are now valued the same as the agricultural parcels.

The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in the county.

Plan of Assessment for 2017-2018/2018-2019/2019-2020

2017

Assessment levels for the year 2016, for York county are within the acceptable range as determined by Nebraska Law.

The Assessor's office has a staff of assessor, deputy, general clerk and real estate clerk. All pickup work and appraisals are done by the staff and no outside companies are used except for the ethanol plant and new pellet company. These plants are unique and I am not comfortable doing the assessment for these companies. The Ethanol Plant sold this year and the pellet company is new, so Standard Appraisals will do an appraisal for these companies.

Cadastral maps are kept current by the real estate clerk as well as all transfers of ownership and splits in property descriptions. We are still working on printing our own cadastral maps from the GIS program.

I maintain a sales file for all property sold in the county and develop the depreciation study for each year of revaluation. A percentage factor is not generally used to determine value. Market value and comparison property of unsold property is used in York County.

We contract with GIS for the website and the deputy in this office maintains the files to be current.

Valuation updates are beginning over in the cycle of inspections with all rural properties being checked this year as we are making new property record cards and will need new pictures. Outbuilding will also be depreciated this year.

Plans for 2018 and 2019 will be determined when budgets are set and I have an idea of what the assessor's office can accomplish.

This is the three year assessment required by law to be submitted to the County Board pursuant to Neb laws 2005, LB 263 section 9.

Ann Charlton
York County Assessor

March 1, 2017

Data used to determine special value for York County, Nebraska

York County currently has two areas where special value applications have been filed. One area is along the highway 81 corridor from the interstate to the City proper. The other area is between the city limits west to the bi-pass . With the location of the bi-pass, commercial construction is feasible. This area is also close to the golf course and could be developed into a residential area.

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 Walmart and \$200,000 or more for the land directly at the interstate exit. Only the Walmart property was farm ground and developed into commercial. There have no farm land ground sold for commercial in the last 3 years.

There have been no sales in the other special use are since 2007.

I have no new applications for special use since 2007



Ann Charlton
York County Assessor