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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

YORK COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for York County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in York County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Ann Charlton, York County Assessor

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Introduction

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

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

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

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

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

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

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

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

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

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

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed 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 (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

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

Analysis of Assessment Practices:

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 mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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

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

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

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

are reviewed to ensure taxpayers are served with such transparency.

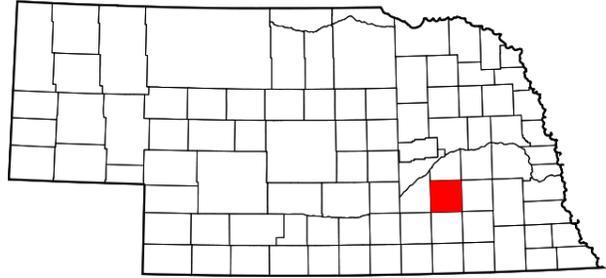
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

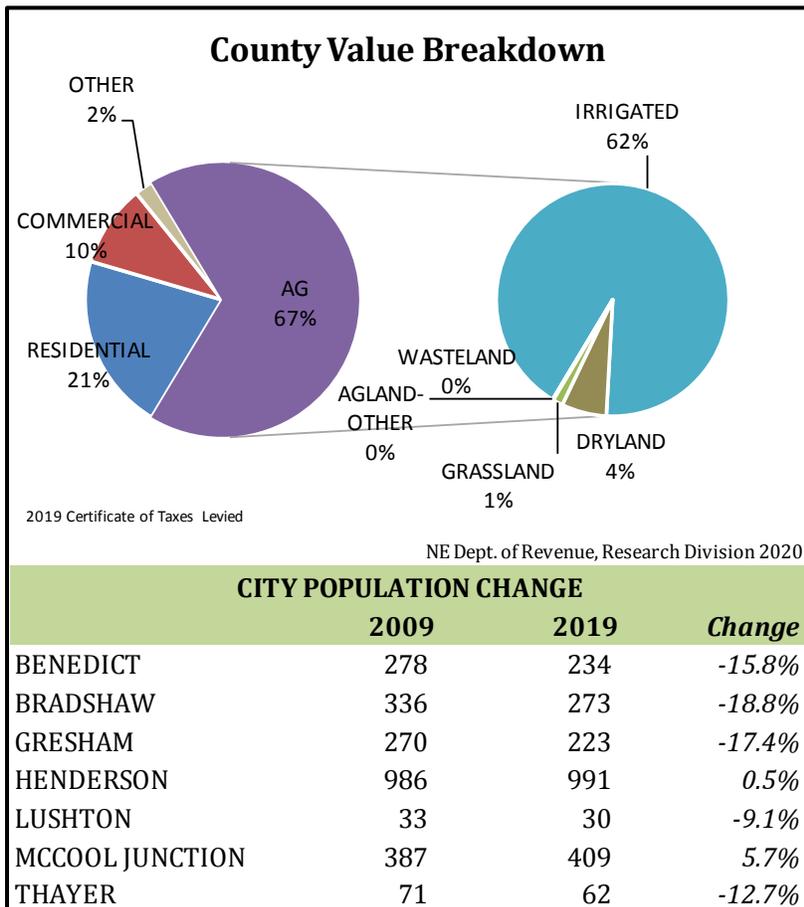
**Further information may be found in Exhibit 94*

County Overview

With a total area of 572 square miles, York County had 13,772 residents, per the Census Bureau Quick Facts for 2018, a 1% population increase over the 2010 U.S. Census. Reports indicated that 71% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$121,596 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in York County are located in and around York, the county seat. According to the U.S. Census Bureau, there were 518 employer establishments with total employment of 6,381, a 4% increase in total employment from the prior year.



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

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

2020 Residential Correlation for York County

Assessment Actions

For the current assessment year, the York County Assessor inspected, reviewed, and reappraised properties in York and Rural Residences. Adjustments were made to Waco, Henderson, Henderson Subdivision, and McCool Junction. All pick-up work was completed for new construction as well as other reported updates to properties.

Assessment Practice Review

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

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

The eight valuation groups were reviewed which have differing economic influences for the residential property class. There is no apparent bias in the treatment of sold and unsold properties within the county and all have been valued with the same cost index.

The review of the six-year inspection and review cycle is current. Vacant lot studies are completed when the reappraisal is done for each valuation group.

The residential costing is dated 2018-2019 and depreciation tables dated 2013-2018. The county assessor does not use the depreciation schedule in the Computer-Assisted Mass Appraisal (CAMA) system. Depreciation tables are developed for each valuation group. The York County Assessor does not have a written valuation methodology at this time.

2020 Residential Correlation for York County

Description of Analysis

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

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

There are 383 sales representing all eight valuation groups. All valuation groups with an adequate number of sales are within the acceptable range. All three measures of central tendency are within the acceptable range and with a variance of two points to provide support of a level of value within the acceptable range. During the two-year study period, the values show an increasing trend for residential properties within the county.

In comparing the 2020 County Abstract of Assessment for Real Property, Form 45 with the 2019 Certificate of Taxes Report (CTL) it shows an overall increase to residential properties which corresponds with the reported assessment actions of the county assessor for the residential class. The reported assessment actions affected both the sales file and the abstract of assessment for real property similarly.

2020 Residential Correlation for York County

Equalization and Quality of Assessment

A review of both the statistics and assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	280	99.78	101.11	99.31	04.91	101.81
2	18	98.95	105.65	98.04	15.29	107.76
4	38	97.82	97.18	93.16	09.46	104.32
5	14	93.35	90.30	93.31	07.79	96.77
6	7	100.93	113.19	102.45	14.61	110.48
7	1	99.81	99.81	99.81	00.00	100.00
8	5	97.08	93.27	92.45	04.91	100.89
9	20	94.79	91.25	91.98	08.55	99.21
<u> ALL </u>	<u>383</u>	<u>99.40</u>	<u>100.14</u>	<u>97.97</u>	<u>06.51</u>	<u>102.21</u>

Level of Value

Based on analysis of all available information, the level of value for the residential property in York County is 99%.

2020 Commercial Correlation for York County

Assessment Actions

For the current assessment year, the York County Assessor inspected, reviewed, and reappraised commercial properties in downtown York. Hotels at the interstate, steel buildings used for storage, conversion apartments and multi residential were reviewed and updated. As parcels were reviewed, classifications were examined; and corrections were made and entered on the record card. All pick-up work was completed, as were onsite inspections of any remodeling and new additions.

Assessment Practice Review

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

A review of sales verification and qualification indicates that the usability rate is comparable to the state average for the commercial property class. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for measurement purposes.

There are five valuation groups based on the economic characteristics within the county. These define distinct areas within the county. There is no apparent bias between the sold and the unsold properties.

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

Description of Analysis

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

Valuation Group	Description
1	York
2	Henderson
3	Villages (Benedict, Gresham, Lushton, McCool, Junction Thayer and Waco)
4	Interstate
5	Rural Commercial and Industrial

2020 Commercial Correlation for York County

There are 34 sales in the statistical profile utilizing only three of the five valuation groups. The stratification by valuation groups revealed that only one valuation group had achieved an adequate sample size to be considered as a stand-alone measurement of the substratum of the county.

Valuation Group 1 has an adequate sample size with an acceptable range. An analysis of the overall statistical profile shows that the median and mean of the three measures of central tendency range are within the acceptable range. Hypothetically removing two high dollar sales, the weighted mean moves 10 points into the acceptable range at 94% and the median remained the same. The COD and PRD also improved when the sales was hypothetically removed.

Review of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) shows 3% increase in the valuation of the commercial class, which is expected based on the assessment actions of the county.

Equalization and Quality of Assessment

The valuation group substratum indicates that only Valuation Group 1 is within the acceptable range with sufficient sales. However, confidence in the assessment practices of the county assessor and evaluation of the general movement of assessed values relative to the market indicate that the values are uniform for the commercial class of property. The York County Assessor complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	29	98.37	96.32	84.42	06.59	114.10
2	1	103.58	103.58	103.58	00.00	100.00
3	4	99.01	96.66	104.07	08.32	92.88
<u>ALL</u>	34	98.40	96.58	84.84	06.76	113.84

Level of Value

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

2020 Agricultural Correlation for York County

Assessment Actions

A market analysis was conducted for the current assessment year. Assessed values were reduced for the grassland classes of agricultural land by 8%. This overall change was achieved by various adjustments to the Land Capability Groups (LCG) due to the new LCG conversion. The County Assessor completed the permit and pick-up work for the agricultural class.

Assessment Practice Review

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

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

The county assessor has determined that there is one agricultural market area and currently there is no evidence that would indicate the need for any additional market areas. The county does not recognize a special value influence. Agricultural intensive use areas in the county were not identified in the past; however, the county assessor has started the process for next year.

Land use is reviewed every year using the most current aerial imagery. The County also uses certification from Farm Services Agency (FSA) maps, information from NRD, physical inspections, and questionnaires. The home site acres are valued at \$24,500 and building sites are valued at \$7,000 an acre. Agricultural homes and rural residential sites are valued with the same appraisal process. Agricultural outbuildings are valued using the Vanguard Computer Assisted Mass Appraisal (CAMA) system costing tables.

Description of Analysis

The agricultural statistical sample consists 30 agricultural sales. The county has determined that one market area is adequate for the valuation of agricultural land. All three measures of central tendency are within the acceptable range and show strong support for one another. The overall spread between the measures is two percentage points. A review of the 80% Majority Land (MLU) statistics also demonstrates that the irrigated land in the county has been valued appropriately.

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

The movement of the agricultural base confirm the assessment actions reported by the county assessor.

2020 Agricultural Correlation for York County

Equalization and Quality of Assessment

All though there are twenty-five sales of irrigated land, the analysis supports that uniformity of agricultural land assessments has been achieved. The COD supports that the county’s valuation structure values agricultural property uniformly.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Irrigated						
County	25	72.75	74.71	73.85	09.11	101.16
2	25	72.75	74.71	73.85	09.11	101.16
ALL	30	73.22	74.99	73.72	10.13	101.72

Level of Value

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

2020 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 (Reissue 2018). 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	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for York County

Residential Real Property - Current

Number of Sales	383	Median	99.40
Total Sales Price	\$56,571,523	Mean	100.14
Total Adj. Sales Price	\$56,571,523	Wgt. Mean	97.97
Total Assessed Value	\$55,424,389	Average Assessed Value of the Base	\$116,979
Avg. Adj. Sales Price	\$147,706	Avg. Assessed Value	\$144,711

Confidence Interval - Current

95% Median C.I	99.07 to 99.69
95% Wgt. Mean C.I	97.06 to 98.88
95% Mean C.I	98.52 to 101.76
% of Value of the Class of all Real Property Value in the County	19.57
% of Records Sold in the Study Period	7.20
% of Value Sold in the Study Period	8.90

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	405	99	98.67
2018	398	99	99.11
2017	406	100	99.80
2016	348	98	98.03

2020 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	34	Median	98.40
Total Sales Price	\$18,306,665	Mean	96.58
Total Adj. Sales Price	\$18,306,665	Wgt. Mean	84.84
Total Assessed Value	\$15,531,862	Average Assessed Value of the Base	\$315,313
Avg. Adj. Sales Price	\$538,431	Avg. Assessed Value	\$456,819

Confidence Interval - Current

95% Median C.I	96.15 to 100.97
95% Wgt. Mean C.I	70.19 to 99.50
95% Mean C.I	92.82 to 100.34
% of Value of the Class of all Real Property Value in the County	9.71
% of Records Sold in the Study Period	3.47
% of Value Sold in the Study Period	5.03

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	48	99	99.34
2018	44	98	98.49
2017	42	96	96.25
2016	40	99	98.74

93 York
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 383
 Total Sales Price : 56,571,523
 Total Adj. Sales Price : 56,571,523
 Total Assessed Value : 55,424,389
 Avg. Adj. Sales Price : 147,706
 Avg. Assessed Value : 144,711

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 100
 COD : 06.51
 PRD : 102.21

COV : 16.17
 STD : 16.19
 Avg. Abs. Dev : 06.47
 MAX Sales Ratio : 272.31
 MIN Sales Ratio : 57.52

95% Median C.I. : 99.07 to 99.69
 95% Wgt. Mean C.I. : 97.06 to 98.88
 95% Mean C.I. : 98.52 to 101.76

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	44	101.18	101.63	100.64	03.48	100.98	92.44	129.59	100.10 to 101.73	117,587	118,342
01-JAN-18 To 31-MAR-18	32	99.73	100.85	101.02	03.21	99.83	90.83	112.09	98.66 to 102.19	140,974	142,406
01-APR-18 To 30-JUN-18	58	100.12	102.64	99.21	06.12	103.46	80.94	232.37	99.62 to 100.61	144,645	143,507
01-JUL-18 To 30-SEP-18	50	99.51	99.62	99.42	02.59	100.20	91.15	116.28	98.44 to 100.45	143,593	142,763
01-OCT-18 To 31-DEC-18	56	98.80	102.18	97.88	08.35	104.39	75.15	272.31	97.84 to 100.15	166,102	162,580
01-JAN-19 To 31-MAR-19	29	98.55	103.01	95.73	11.46	107.60	72.90	194.40	96.60 to 100.36	159,710	152,894
01-APR-19 To 30-JUN-19	54	98.81	97.37	96.42	09.86	100.99	57.52	159.13	95.63 to 99.58	142,934	137,823
01-JUL-19 To 30-SEP-19	60	96.82	95.87	95.37	06.10	100.52	65.18	142.44	94.03 to 99.10	161,096	153,632
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	184	100.23	101.27	99.89	04.09	101.38	80.94	232.37	99.64 to 100.67	137,250	137,096
01-OCT-18 To 30-SEP-19	199	98.42	99.09	96.43	08.61	102.76	57.52	272.31	97.60 to 99.11	157,374	151,753
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	196	99.61	101.45	99.12	05.41	102.35	75.15	272.31	99.21 to 100.21	149,908	148,587
<u>ALL</u>	383	99.40	100.14	97.97	06.51	102.21	57.52	272.31	99.07 to 99.69	147,706	144,711

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	280	99.78	101.11	99.31	04.91	101.81	67.46	232.37	99.51 to 100.30	152,022	150,971
2	18	98.95	105.65	98.04	15.29	107.76	74.40	272.31	94.03 to 101.43	61,600	60,390
4	38	97.82	97.18	93.16	09.46	104.32	58.24	194.40	92.75 to 99.32	124,596	116,068
5	14	93.35	90.30	93.31	07.79	96.77	57.52	101.30	84.51 to 99.08	140,807	131,388
6	7	100.93	113.19	102.45	14.61	110.48	96.23	188.01	96.23 to 188.01	152,434	156,175
7	1	99.81	99.81	99.81	00.00	100.00	99.81	99.81	N/A	20,000	19,961
8	5	97.08	93.27	92.45	04.91	100.89	76.69	99.30	N/A	326,100	301,486
9	20	94.79	91.25	91.98	08.55	99.21	65.18	113.33	85.63 to 98.19	173,658	159,739
<u>ALL</u>	383	99.40	100.14	97.97	06.51	102.21	57.52	272.31	99.07 to 99.69	147,706	144,711

93 York
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 383
 Total Sales Price : 56,571,523
 Total Adj. Sales Price : 56,571,523
 Total Assessed Value : 55,424,389
 Avg. Adj. Sales Price : 147,706
 Avg. Assessed Value : 144,711

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 100
 COD : 06.51
 PRD : 102.21

COV : 16.17
 STD : 16.19
 Avg. Abs. Dev : 06.47
 MAX Sales Ratio : 272.31
 MIN Sales Ratio : 57.52

95% Median C.I. : 99.07 to 99.69
 95% Wgt. Mean C.I. : 97.06 to 98.88
 95% Mean C.I. : 98.52 to 101.76

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	382	99.42	100.16	97.98	06.50	102.22	57.52	272.31	99.08 to 99.69	147,897	144,914
06											
07	1	89.48	89.48	89.48	00.00	100.00	89.48	89.48	N/A	75,000	67,113
<u>ALL</u>	383	99.40	100.14	97.97	06.51	102.21	57.52	272.31	99.07 to 99.69	147,706	144,711

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	6	176.77	176.79	169.54	31.82	104.28	86.26	272.31	86.26 to 272.31	11,650	19,751
Less Than 30,000	23	109.31	132.74	125.50	28.01	105.77	86.26	272.31	102.22 to 142.44	19,293	24,213
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	383	99.40	100.14	97.97	06.51	102.21	57.52	272.31	99.07 to 99.69	147,706	144,711
Greater Than 14,999	377	99.39	98.92	97.88	05.30	101.06	57.52	188.01	98.98 to 99.64	149,872	146,700
Greater Than 29,999	360	99.24	98.05	97.75	04.72	100.31	57.52	158.85	98.62 to 99.56	155,911	152,410
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	6	176.77	176.79	169.54	31.82	104.28	86.26	272.31	86.26 to 272.31	11,650	19,751
15,000 TO 29,999	17	107.86	117.19	117.27	13.62	99.93	99.81	188.01	101.80 to 129.59	21,990	25,788
30,000 TO 59,999	41	100.64	99.57	98.62	08.04	100.96	57.52	147.50	96.64 to 103.99	45,309	44,685
60,000 TO 99,999	65	98.98	99.17	99.35	04.69	99.82	67.46	158.85	97.91 to 100.10	82,535	81,999
100,000 TO 149,999	98	99.32	97.09	97.15	04.94	99.94	65.18	113.33	97.99 to 100.09	124,670	121,118
150,000 TO 249,999	103	99.18	98.25	98.38	03.26	99.87	78.42	115.34	98.54 to 99.62	183,935	180,958
250,000 TO 499,999	52	98.15	96.95	96.97	04.30	99.98	58.24	108.81	97.08 to 99.57	331,103	321,065
500,000 TO 999,999	1	95.61	95.61	95.61	00.00	100.00	95.61	95.61	N/A	525,000	501,940
1,000,000 +											
<u>ALL</u>	383	99.40	100.14	97.97	06.51	102.21	57.52	272.31	99.07 to 99.69	147,706	144,711

93 York
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 34
Total Sales Price : 18,306,665
Total Adj. Sales Price : 18,306,665
Total Assessed Value : 15,531,862
Avg. Adj. Sales Price : 538,431
Avg. Assessed Value : 456,819

MEDIAN : 98
WGT. MEAN : 85
MEAN : 97
COD : 06.76
PRD : 113.84

COV : 11.58
STD : 11.18
Avg. Abs. Dev : 06.65
MAX Sales Ratio : 115.36
MIN Sales Ratio : 60.94

95% Median C.I. : 96.15 to 100.97
95% Wgt. Mean C.I. : 70.19 to 99.50
95% Mean C.I. : 92.82 to 100.34

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	1	103.58	103.58	103.58	00.00	100.00	103.58	103.58	N/A	187,250	193,950
01-JAN-17 To 31-MAR-17	1	97.81	97.81	97.81	00.00	100.00	97.81	97.81	N/A	100,000	97,808
01-APR-17 To 30-JUN-17	2	87.09	87.09	64.61	26.39	134.79	64.11	110.06	N/A	2,982,500	1,926,918
01-JUL-17 To 30-SEP-17	4	99.29	99.25	96.56	02.40	102.79	96.14	102.28	N/A	1,161,750	1,121,815
01-OCT-17 To 31-DEC-17	2	89.96	89.96	97.30	08.36	92.46	82.44	97.48	N/A	99,250	96,566
01-JAN-18 To 31-MAR-18	4	103.21	102.11	103.06	05.34	99.08	92.95	109.09	N/A	366,250	377,461
01-APR-18 To 30-JUN-18	3	97.13	96.80	96.00	00.64	100.83	95.70	97.56	N/A	477,631	458,536
01-JUL-18 To 30-SEP-18	2	97.55	97.55	97.17	01.44	100.39	96.15	98.95	N/A	126,000	122,436
01-OCT-18 To 31-DEC-18	1	98.42	98.42	98.42	00.00	100.00	98.42	98.42	N/A	60,000	59,053
01-JAN-19 To 31-MAR-19	7	98.48	98.79	99.26	02.63	99.53	94.40	103.97	94.40 to 103.97	166,429	165,193
01-APR-19 To 30-JUN-19	4	82.68	85.41	79.66	20.45	107.22	60.94	115.36	N/A	586,505	467,215
01-JUL-19 To 30-SEP-19	3	102.49	101.87	100.67	01.35	101.19	99.49	103.62	N/A	162,667	163,764
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	8	99.39	96.57	79.21	07.70	121.92	64.11	110.06	64.11 to 110.06	1,362,406	1,079,107
01-OCT-17 To 30-SEP-18	11	97.48	97.62	99.26	04.44	98.35	82.44	109.09	92.95 to 106.16	304,399	302,132
01-OCT-18 To 30-SEP-19	15	98.48	95.81	88.09	07.74	108.76	60.94	115.36	94.40 to 102.49	270,601	238,371
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	9	97.60	94.32	79.12	08.07	119.21	64.11	110.06	82.44 to 102.28	1,212,278	959,115
01-JAN-18 To 31-DEC-18	10	97.99	99.24	99.36	03.41	99.88	92.95	109.09	95.70 to 106.16	320,989	318,937
<u>ALL</u>	34	98.40	96.58	84.84	06.76	113.84	60.94	115.36	96.15 to 100.97	538,431	456,819

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	29	98.37	96.32	84.42	06.59	114.10	60.94	115.36	96.15 to 100.50	617,376	521,160
2	1	103.58	103.58	103.58	00.00	100.00	103.58	103.58	N/A	187,250	193,950
3	4	99.01	96.66	104.07	08.32	92.88	82.44	106.16	N/A	53,875	56,068
<u>ALL</u>	34	98.40	96.58	84.84	06.76	113.84	60.94	115.36	96.15 to 100.97	538,431	456,819

93 York
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 34
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 Total Assessed Value : 15,531,862
 Avg. Adj. Sales Price : 538,431
 Avg. Assessed Value : 456,819

MEDIAN : 98
 WGT. MEAN : 85
 MEAN : 97
 COD : 06.76
 PRD : 113.84

COV : 11.58
 STD : 11.18
 Avg. Abs. Dev : 06.65
 MAX Sales Ratio : 115.36
 MIN Sales Ratio : 60.94

95% Median C.I. : 96.15 to 100.97
 95% Wgt. Mean C.I. : 70.19 to 99.50
 95% Mean C.I. : 92.82 to 100.34

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	98.45	99.44	99.41	01.07	100.03	98.37	102.49	N/A	147,500	146,626
03	30	97.71	96.20	84.36	07.52	114.04	60.94	115.36	96.14 to 100.97	590,556	498,179
04											
<u>ALL</u>	<u>34</u>	<u>98.40</u>	<u>96.58</u>	<u>84.84</u>	<u>06.76</u>	<u>113.84</u>	<u>60.94</u>	<u>115.36</u>	<u>96.15 to 100.97</u>	<u>538,431</u>	<u>456,819</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	2,500	2,061
Less Than 15,000	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	2,500	2,061
Less Than 30,000	2	88.42	88.42	93.31	06.76	94.76	82.44	94.40	N/A	13,750	12,830
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	33	98.42	97.01	84.84	06.46	114.34	60.94	115.36	97.13 to 100.97	554,672	470,600
Greater Than 14,999	33	98.42	97.01	84.84	06.46	114.34	60.94	115.36	97.13 to 100.97	554,672	470,600
Greater Than 29,999	32	98.45	97.09	84.83	06.54	114.45	60.94	115.36	97.13 to 101.11	571,224	484,569
<u>Incremental Ranges</u>											
0 TO 4,999	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	2,500	2,061
5,000 TO 14,999											
15,000 TO 29,999	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	25,000	23,599
30,000 TO 59,999	1	103.62	103.62	103.62	00.00	100.00	103.62	103.62	N/A	38,000	39,376
60,000 TO 99,999	3	98.95	102.48	102.13	03.92	100.34	98.42	110.06	N/A	72,333	73,876
100,000 TO 149,999	8	99.67	101.77	101.72	03.94	100.05	97.56	115.36	97.56 to 115.36	118,875	120,921
150,000 TO 249,999	10	97.31	96.76	96.34	05.51	100.44	76.06	106.16	92.95 to 103.58	185,925	179,117
250,000 TO 499,999	3	99.49	99.49	99.46	00.67	100.03	98.48	100.50	N/A	278,333	276,837
500,000 TO 999,999	3	100.25	90.09	86.15	16.01	104.57	60.94	109.09	N/A	626,667	539,899
1,000,000 +	4	92.50	86.31	80.30	10.39	107.48	64.11	96.14	N/A	3,124,729	2,509,112
<u>ALL</u>	<u>34</u>	<u>98.40</u>	<u>96.58</u>	<u>84.84</u>	<u>06.76</u>	<u>113.84</u>	<u>60.94</u>	<u>115.36</u>	<u>96.15 to 100.97</u>	<u>538,431</u>	<u>456,819</u>

93 York
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 34
 Total Sales Price : 18,306,665
 Total Adj. Sales Price : 18,306,665
 Total Assessed Value : 15,531,862
 Avg. Adj. Sales Price : 538,431
 Avg. Assessed Value : 456,819

MEDIAN : 98
 WGT. MEAN : 85
 MEAN : 97
 COD : 06.76
 PRD : 113.84

COV : 11.58
 STD : 11.18
 Avg. Abs. Dev : 06.65
 MAX Sales Ratio : 115.36
 MIN Sales Ratio : 60.94

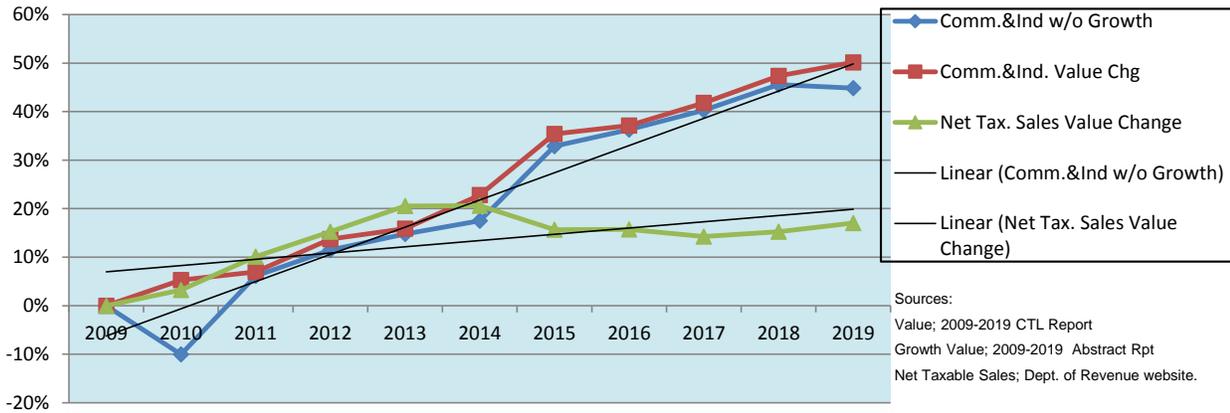
95% Median C.I. : 96.15 to 100.97
 95% Wgt. Mean C.I. : 70.19 to 99.50
 95% Mean C.I. : 92.82 to 100.34

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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
303	1	101.11	101.11	101.11	00.00	100.00	101.11	101.11	N/A	180,000	181,997
336	1	100.50	100.50	100.50	00.00	100.00	100.50	100.50	N/A	250,000	251,247
341	1	103.97	103.97	103.97	00.00	100.00	103.97	103.97	N/A	135,000	140,356
344	6	95.43	95.63	96.28	05.87	99.32	82.44	110.06	82.44 to 110.06	140,583	135,357
349	3	76.06	79.08	76.38	17.22	103.53	60.94	100.25	N/A	506,667	386,977
352	5	98.48	99.45	99.44	01.06	100.01	98.37	102.49	N/A	180,000	178,987
353	6	97.71	96.94	93.66	02.80	103.50	89.29	102.28	89.29 to 102.28	486,319	455,511
406	1	100.97	100.97	100.97	00.00	100.00	100.97	100.97	N/A	120,000	121,166
410	2	97.35	97.35	97.29	00.23	100.06	97.13	97.56	N/A	137,500	133,768
436	1	115.36	115.36	115.36	00.00	100.00	115.36	115.36	N/A	105,000	121,133
442	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	25,000	23,599
446	1	109.09	109.09	109.09	00.00	100.00	109.09	109.09	N/A	560,000	610,888
494	1	103.58	103.58	103.58	00.00	100.00	103.58	103.58	N/A	187,250	193,950
530	2	104.89	104.89	105.65	01.21	99.28	103.62	106.16	N/A	94,000	99,307
595	2	80.13	80.13	77.43	19.99	103.49	64.11	96.14	N/A	5,050,000	3,910,154
<u>ALL</u>	<u>34</u>	98.40	96.58	84.84	06.76	113.84	60.94	115.36	96.15 to 100.97	538,431	456,819

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
2008	\$ 170,170,803	\$ 3,437,186		\$ 166,733,617	--	\$ 183,975,774	--
2009	\$ 201,910,087	\$ 11,694,870	5.79%	\$ 190,215,217	--	\$ 175,954,696	--
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%
2017	\$ 286,262,957	\$ 2,987,594	1.04%	\$ 283,275,363	2.32%	\$ 201,047,974	-1.25%
2018	\$ 297,521,013	\$ 3,609,051	1.21%	\$ 293,911,962	2.67%	\$ 202,770,869	0.86%
2019	\$ 303,183,907	\$ 10,778,633	3.56%	\$ 292,405,274	-1.72%	\$ 205,970,353	1.58%
Ann %chg	4.15%			Average	0.95%	1.59%	1.63%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-10.04%	5.27%	3.26%
2011	6.13%	6.98%	10.09%
2012	11.48%	13.73%	15.24%
2013	14.80%	15.89%	20.56%
2014	17.51%	22.81%	20.62%
2015	32.89%	35.38%	15.68%
2016	36.28%	37.11%	15.71%
2017	40.30%	41.78%	14.26%
2018	45.57%	47.35%	15.24%
2019	44.82%	50.16%	17.06%

County Number	93
County Name	York

93 York
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 30
Total Sales Price : 24,871,479
Total Adj. Sales Price : 24,871,479
Total Assessed Value : 18,336,153
Avg. Adj. Sales Price : 829,049
Avg. Assessed Value : 611,205

MEDIAN : 73
WGT. MEAN : 74
MEAN : 75
COD : 10.13
PRD : 101.72

COV : 11.87
STD : 08.90
Avg. Abs. Dev : 07.42
MAX Sales Ratio : 91.35
MIN Sales Ratio : 61.76

95% Median C.I. : 69.75 to 79.90
95% Wgt. Mean C.I. : 70.50 to 76.94
95% Mean C.I. : 71.67 to 78.31

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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-16 To 31-DEC-16	8	68.39	72.14	72.91	11.19	98.94	63.84	87.92	63.84 to 87.92	1,016,890	741,407
01-JAN-17 To 31-MAR-17	2	74.95	74.95	75.93	04.88	98.71	71.29	78.61	N/A	939,000	712,972
01-APR-17 To 30-JUN-17	1	66.12	66.12	66.12	00.00	100.00	66.12	66.12	N/A	800,000	528,930
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	5	72.75	76.96	75.92	08.88	101.37	67.44	89.87	N/A	656,000	498,044
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	3	71.24	77.25	73.40	09.83	105.25	69.75	90.75	N/A	863,921	634,090
01-JAN-19 To 31-MAR-19	5	75.12	75.65	73.71	07.23	102.63	64.30	82.67	N/A	871,371	642,273
01-APR-19 To 30-JUN-19	3	79.90	80.57	80.02	01.95	100.69	78.56	83.24	N/A	558,667	447,031
01-JUL-19 To 30-SEP-19	3	66.83	73.31	69.88	14.75	104.91	61.76	91.35	N/A	717,912	501,693
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	11	71.29	72.11	72.93	09.40	98.88	63.84	87.92	63.99 to 84.71	983,011	716,921
01-OCT-17 To 30-SEP-18	5	72.75	76.96	75.92	08.88	101.37	67.44	89.87	N/A	656,000	498,044
01-OCT-18 To 30-SEP-19	14	76.84	76.55	73.85	09.88	103.66	61.76	91.35	66.83 to 83.24	769,883	568,558
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	3	71.29	72.01	73.00	05.84	98.64	66.12	78.61	N/A	892,667	651,625
01-JAN-18 To 31-DEC-18	8	72.59	77.07	74.81	09.44	103.02	67.44	90.75	67.44 to 90.75	733,971	549,061
<u>ALL</u>	30	73.22	74.99	73.72	10.13	101.72	61.76	91.35	69.75 to 79.90	829,049	611,205

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	30	73.22	74.99	73.72	10.13	101.72	61.76	91.35	69.75 to 79.90	829,049	611,205
<u>ALL</u>	30	73.22	74.99	73.72	10.13	101.72	61.76	91.35	69.75 to 79.90	829,049	611,205

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	16	75.49	76.60	75.37	09.30	101.63	66.12	89.87	69.75 to 83.24	871,523	656,906
2	16	75.49	76.60	75.37	09.30	101.63	66.12	89.87	69.75 to 83.24	871,523	656,906
<u>ALL</u>	30	73.22	74.99	73.72	10.13	101.72	61.76	91.35	69.75 to 79.90	829,049	611,205

93 York
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 30
 Total Sales Price : 24,871,479
 Total Adj. Sales Price : 24,871,479
 Total Assessed Value : 18,336,153
 Avg. Adj. Sales Price : 829,049
 Avg. Assessed Value : 611,205

MEDIAN : 73
 WGT. MEAN : 74
 MEAN : 75
 COD : 10.13
 PRD : 101.72

COV : 11.87
 STD : 08.90
 Avg. Abs. Dev : 07.42
 MAX Sales Ratio : 91.35
 MIN Sales Ratio : 61.76

95% Median C.I. : 69.75 to 79.90
 95% Wgt. Mean C.I. : 70.50 to 76.94
 95% Mean C.I. : 71.67 to 78.31

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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	25	72.75	74.71	73.85	09.11	101.16	63.84	89.87	69.75 to 79.90	881,574	651,032
2	25	72.75	74.71	73.85	09.11	101.16	63.84	89.87	69.75 to 79.90	881,574	651,032
____ALL____	30	73.22	74.99	73.72	10.13	101.72	61.76	91.35	69.75 to 79.90	829,049	611,205

93 York County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	7000	6900	6400	6300	n/a	6100	5890	5890	6738
Butler	1	6698	6197	5929	5870	5583	5572	5179	5047	6166
Clay	1	5825	5825	5705	5705	n/a	5500	5370	5370	5729
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	6143
Hamilton	1	6095	5923	5791	5599	n/a	5300	5100	5100	5899
Polk	1	6408	5807	5460	5081	4674	4633	4440	3814	5899
Saline	3	6800	6700	6500	0	5800	4900	4700	3800	6411
Seward	1	7200	7150	6597	6599	6600	5800	4800	4291	6546

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	5000	5000	4700	4700	4496	n/a	4400	4400	4799
Butler	1	5400	4899	4611	4599	4386	3993	3100	3000	4324
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	3451
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	4834
Polk	1	5048	4770	3681	3681	3287	3196	3100	3100	4441
Saline	3	5600	5500	5100	5100	5000	3695	3600	2900	4644
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	4601

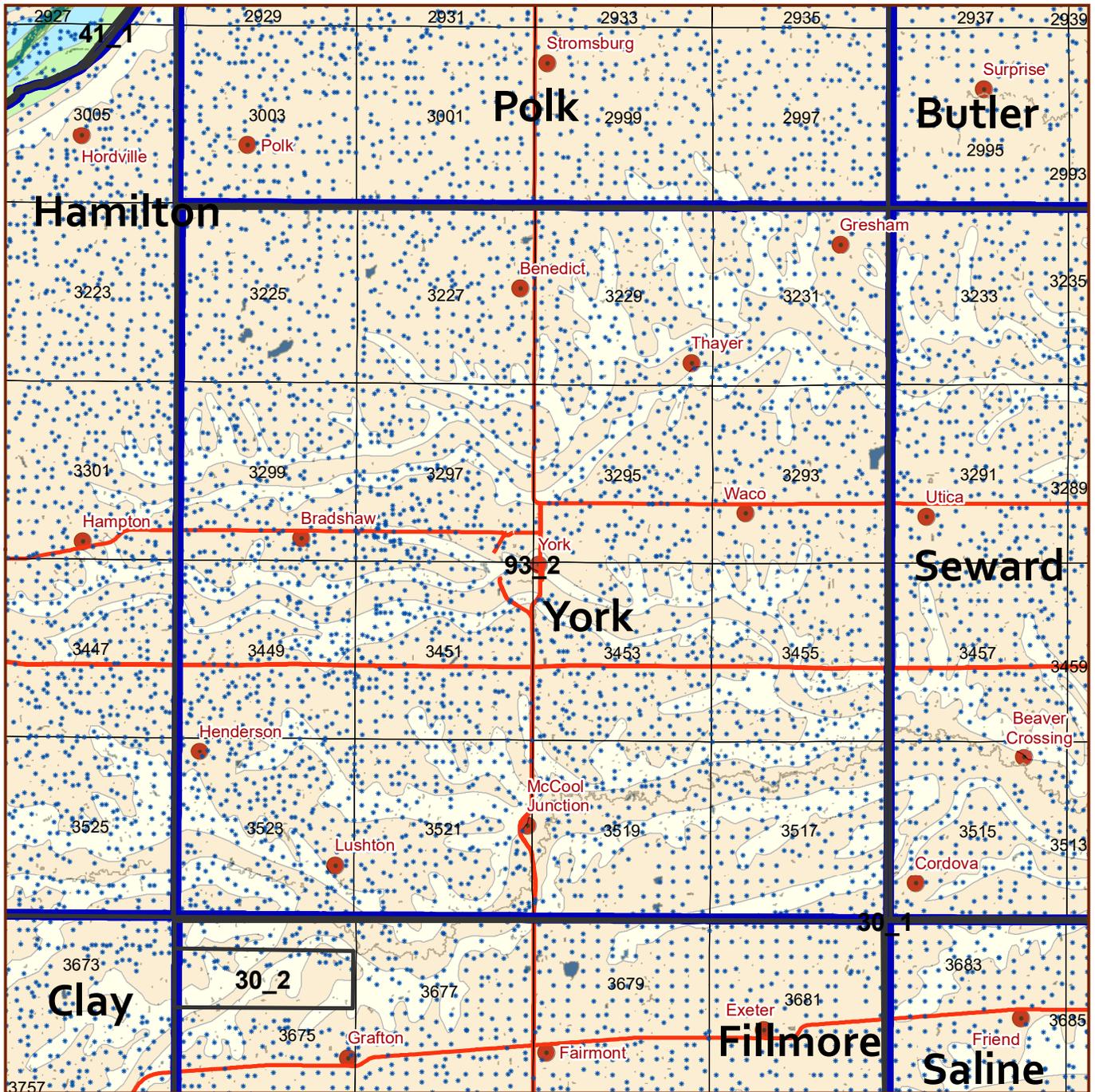
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	1521	1530	1510	1500	n/a	n/a	n/a	1311	1515
Butler	1	2291	2272	2233	2200	1863	2128	n/a	2050	2266
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	1460
Hamilton	1	1750	1700	1650	1600	1550	1500	n/a	1300	1698
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	2197
Saline	3	1812	2100	1991	2000	1799	198	1700	1600	1739
Seward	1	1900	1899	1800	n/a	1600	n/a	n/a	1600	1874

County	Mkt	CRP	TIMBER	WASTE
York	1	n/a	n/a	600
Butler	1	2882	1499	787
Clay	1	n/a	n/a	500
Fillmore	1	1428	n/a	390
Hamilton	1	n/a	n/a	900
Polk	1	1150	1150	40
Saline	3	2540	600	101
Seward	1	2750	602	100

Source: 2020 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

YORK COUNTY



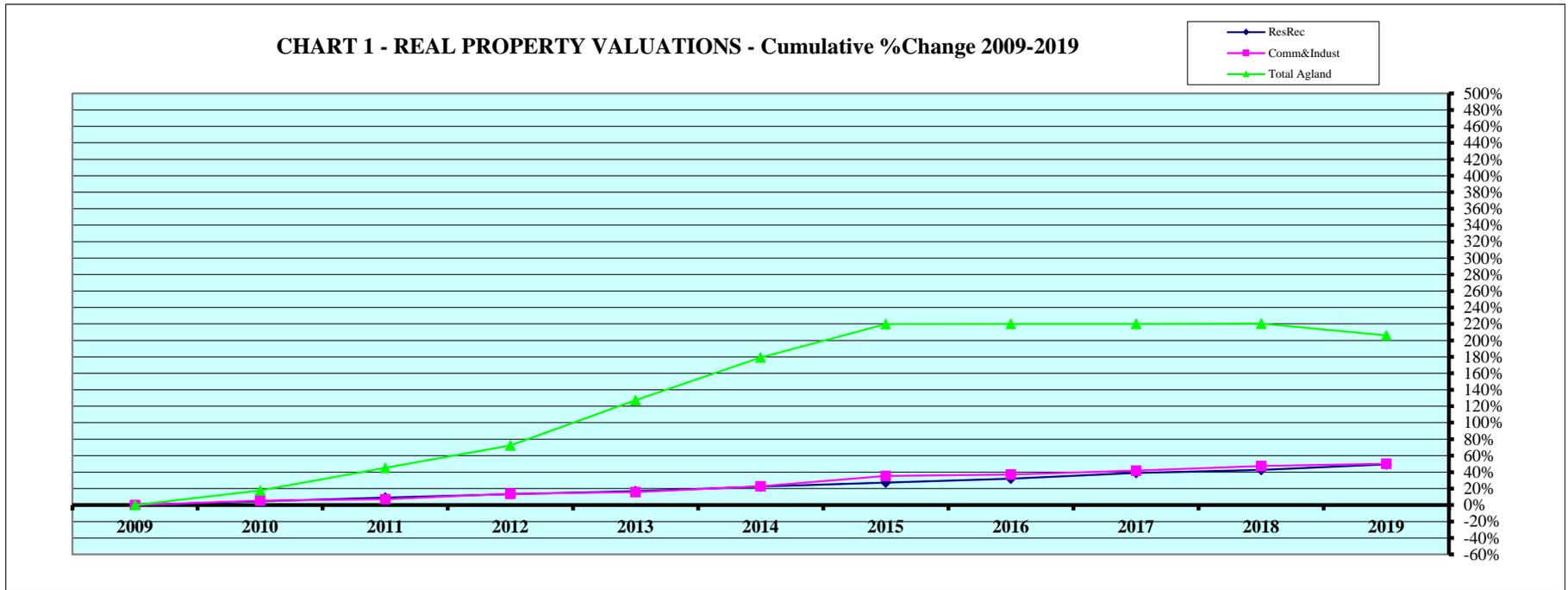
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019



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
2009	390,871,053	--	--	--	201,910,087	--	--	--	688,049,148	--	--	--
2010	408,893,268	18,022,215	4.61%	4.61%	212,549,038	10,638,951	5.27%	5.27%	810,334,010	122,284,862	17.77%	17.77%
2011	426,147,110	17,253,842	4.22%	9.02%	216,001,118	3,452,080	1.62%	6.98%	998,450,521	188,116,511	23.21%	45.11%
2012	443,122,617	16,975,507	3.98%	13.37%	229,635,719	13,634,601	6.31%	13.73%	1,186,059,219	187,608,698	18.79%	72.38%
2013	456,677,500	13,554,883	3.06%	16.84%	233,996,438	4,360,719	1.90%	15.89%	1,564,220,792	378,161,573	31.88%	127.34%
2014	478,899,974	22,222,474	4.87%	22.52%	247,968,727	13,972,289	5.97%	22.81%	1,920,995,438	356,774,646	22.81%	179.19%
2015	496,918,275	18,018,301	3.76%	27.13%	273,349,080	25,380,353	10.24%	35.38%	2,200,495,616	279,500,178	14.55%	219.82%
2016	516,026,022	19,107,747	3.85%	32.02%	276,846,621	3,497,541	1.28%	37.11%	2,203,188,182	2,692,566	0.12%	220.21%
2017	543,669,507	27,643,485	5.36%	39.09%	286,262,957	9,416,336	3.40%	41.78%	2,203,269,928	81,746	0.00%	220.22%
2018	558,040,692	14,371,185	2.64%	42.77%	297,521,013	11,258,056	3.93%	47.35%	2,205,105,134	1,835,206	0.08%	220.49%
2019	584,263,220	26,222,528	4.70%	49.48%	303,183,907	5,662,894	1.90%	50.16%	2,106,120,616	-98,984,518	-4.49%	206.10%

Rate Annual %chg: Residential & Recreational **4.10%**

Commercial & Industrial **4.15%**

Agricultural Land **11.84%**

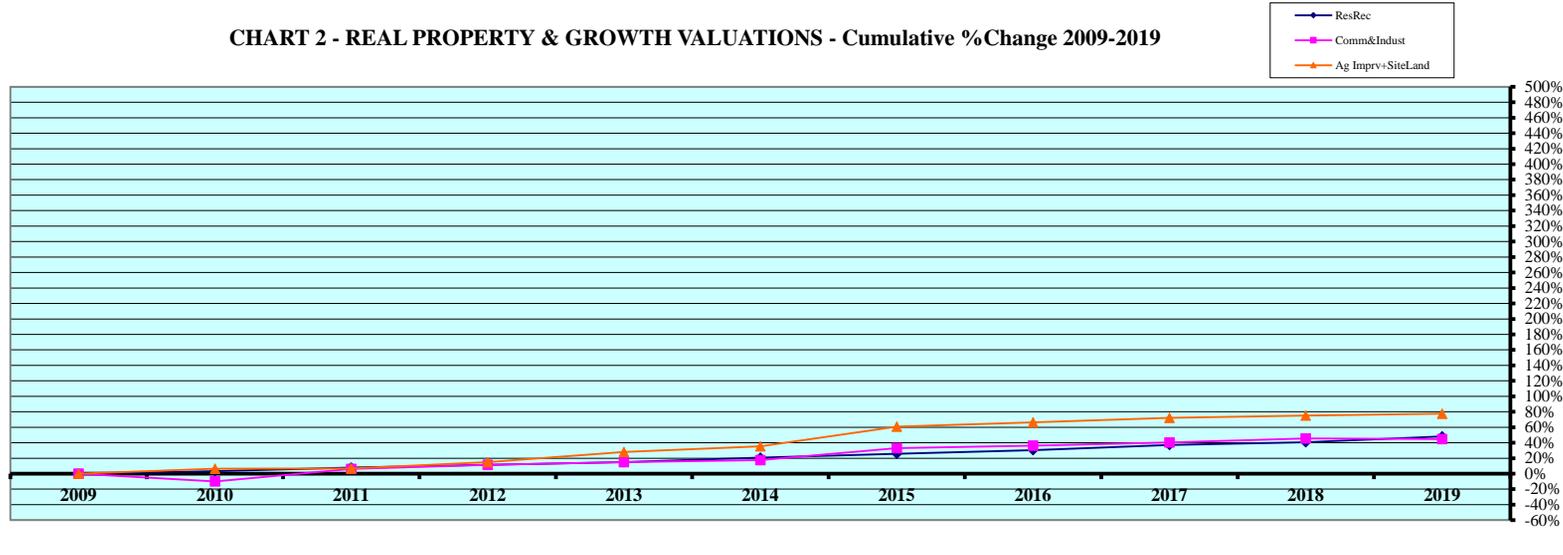
Cnty# **93**
County **YORK**

CHART 1

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

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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		
2009	390,871,053	6,228,491	1.59%	384,642,562	--	--	201,910,087	11,694,870	5.79%	190,215,217	--	--		
2010	408,893,268	5,681,379	1.39%	403,211,889	3.16%	3.16%	212,549,038	30,913,945	14.54%	181,635,093	-10.04%	-10.04%		
2011	426,147,110	4,520,007	1.06%	421,627,103	3.11%	7.87%	216,001,118	1,718,440	0.80%	214,282,678	0.82%	6.13%		
2012	443,122,617	7,858,693	1.77%	435,263,924	2.14%	11.36%	229,635,719	4,548,523	1.98%	225,087,196	4.21%	11.48%		
2013	456,677,500	7,704,889	1.69%	448,972,611	1.32%	14.86%	233,996,438	2,209,652	0.94%	231,786,786	0.94%	14.80%		
2014	478,899,974	7,092,259	1.48%	471,807,715	3.31%	20.71%	247,968,727	10,705,536	4.32%	237,263,191	1.40%	17.51%		
2015	496,918,275	5,001,842	1.01%	491,916,433	2.72%	25.85%	273,349,080	5,040,204	1.84%	268,308,876	8.20%	32.89%		
2016	516,026,022	6,482,888	1.26%	509,543,134	2.54%	30.36%	276,846,621	1,677,301	0.61%	275,169,320	0.67%	36.28%		
2017	543,669,507	7,380,612	1.36%	536,288,895	3.93%	37.20%	286,262,957	2,987,594	1.04%	283,275,363	2.32%	40.30%		
2018	558,040,692	8,166,752	1.46%	549,873,940	1.14%	40.68%	297,521,013	3,609,051	1.21%	293,911,964	2.67%	45.57%		
2019	584,263,220	5,134,494	0.88%	579,128,726	3.78%	48.16%	303,183,907	10,778,633	3.56%	292,405,274	-1.72%	44.82%		
Rate Ann%chg	4.10%						4.15%						C & I w/o growth	0.95%

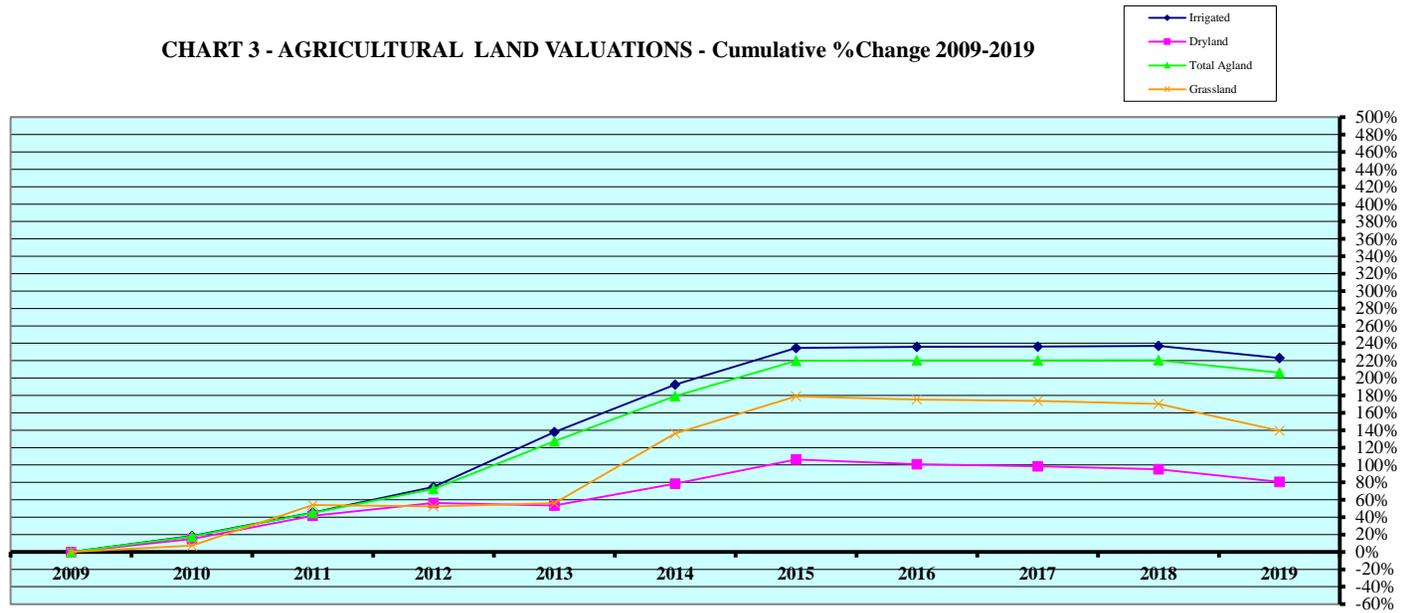
Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	48,339,268	28,925,381	77,264,649	2,779,134	--	--
2010	52,203,775	32,150,580	84,354,355	2,078,009	6.49%	6.49%
2011	53,801,819	31,744,060	85,545,879	3,041,494	-2.19%	6.78%
2012	57,142,190	36,750,097	93,892,287	5,195,257	3.68%	14.80%
2013	61,124,533	43,911,886	105,036,419	6,089,555	5.38%	28.06%
2014	62,884,488	47,806,139	110,690,627	6,185,151	5.59%	35.26%
2015	70,352,875	57,348,661	127,701,536	3,526,181	12.18%	60.71%
2016	72,183,109	60,046,546	132,229,655	3,806,214	0.57%	66.21%
2017	75,207,064	63,455,918	138,662,982	5,565,129	0.66%	72.26%
2018	74,893,043	64,610,971	139,504,014	4,180,335	-2.41%	75.14%
2019	71,311,985	67,801,089	139,113,074	1,929,972	-1.66%	77.55%
Rate Ann%chg	3.96%	8.89%	6.06%	Ag Imprv+Site w/o growth		2.22%

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmt Rpt.

Cnty# 93
County YORK

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	601,721,922	--	--	--	73,001,385	--	--	--	12,333,609	--	--	--
2010	712,017,149	110,295,227	18.33%	18.33%	83,903,211	10,901,826	14.93%	14.93%	13,224,928	891,319	7.23%	7.23%
2011	874,718,583	162,701,434	22.85%	45.37%	103,283,142	19,379,931	23.10%	41.48%	18,983,277	5,758,349	43.54%	53.92%
2012	1,051,120,588	176,402,005	20.17%	74.69%	114,215,717	10,932,575	10.59%	56.46%	18,788,508	-194,769	-1.03%	52.34%
2013	1,431,060,693	379,940,105	36.15%	137.83%	112,003,340	-2,212,377	-1.94%	53.43%	19,264,987	476,479	2.54%	56.20%
2014	1,759,791,383	328,730,690	22.97%	192.46%	130,207,157	18,203,817	16.25%	78.36%	29,134,041	9,869,054	51.23%	136.22%
2015	2,013,630,082	253,838,699	14.42%	234.64%	150,613,533	20,406,376	15.67%	106.32%	34,402,271	5,268,230	18.08%	178.93%
2016	2,020,661,236	7,031,154	0.35%	235.81%	146,665,473	-3,948,060	-2.62%	100.91%	33,948,276	-453,995	-1.32%	175.25%
2017	2,022,571,501	1,910,265	0.09%	236.13%	144,990,757	-1,674,716	-1.14%	98.61%	33,755,560	-192,716	-0.57%	173.69%
2018	2,027,445,143	4,873,642	0.24%	236.94%	142,466,836	-2,523,921	-1.74%	95.16%	33,317,873	-437,687	-1.30%	170.14%
2019	1,942,944,733	-84,500,410	-4.17%	222.90%	131,758,865	-10,707,971	-7.52%	80.49%	29,526,465	-3,791,408	-11.38%	139.40%

Rate Ann.%chg: Irrigated **12.44%** Dryland **6.08%** Grassland **9.12%**

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
2009	938,802	--	--	--	53,430	--	--	--	688,049,148	--	--	--
2010	1,126,123	187,321	19.95%	19.95%	62,599	9,169	17.16%	17.16%	810,334,010	122,284,862	17.77%	17.77%
2011	1,244,827	118,704	10.54%	32.60%	220,692	158,093	252.55%	313.05%	998,450,521	188,116,511	23.21%	45.11%
2012	1,647,962	403,135	32.38%	75.54%	286,444	65,752	29.79%	436.11%	1,186,059,219	187,608,698	18.79%	72.38%
2013	1,625,934	-22,028	-1.34%	73.19%	265,838	-20,606	-7.19%	397.54%	1,564,220,792	378,161,573	31.88%	127.34%
2014	1,655,878	29,944	1.84%	76.38%	206,979	-58,859	-22.14%	287.38%	1,920,995,438	356,774,646	22.81%	179.19%
2015	1,650,325	-5,553	-0.34%	75.79%	199,405	-7,574	-3.66%	273.21%	2,200,495,616	279,500,178	14.55%	219.82%
2016	1,715,947	65,622	3.98%	82.78%	197,250	-2,155	-1.08%	269.17%	2,203,188,182	2,692,566	0.12%	220.21%
2017	1,743,589	27,642	1.61%	85.72%	208,521	11,271	5.71%	290.27%	2,203,269,928	81,746	0.00%	220.22%
2018	1,666,141	-77,448	-4.44%	77.48%	209,141	620	0.30%	291.43%	2,205,105,134	1,835,206	0.08%	220.49%
2019	1,677,697	11,556	0.69%	78.71%	212,856	3,715	1.78%	298.38%	2,106,120,616	-98,984,518	-4.49%	206.10%

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

Rate Ann.%chg: Total Agric Land **11.84%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (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
2009	600,353,312	269,643	2,226			73,696,347	44,458	1,658			12,312,753	23,408	526		
2010	710,843,317	271,335	2,620	17.67%	17.67%	84,282,170	42,840	1,967	18.68%	18.68%	13,151,785	22,729	579	10.01%	10.01%
2011	875,312,952	274,649	3,187	21.65%	43.14%	103,609,555	38,955	2,660	35.19%	60.45%	18,909,328	23,034	821	41.88%	56.07%
2012	1,050,251,684	276,391	3,800	19.23%	70.67%	115,084,658	37,512	3,068	15.35%	85.07%	18,891,294	22,758	830	1.11%	57.81%
2013	1,432,592,539	280,008	5,116	34.64%	129.79%	111,540,966	34,704	3,214	4.76%	93.89%	19,173,502	21,946	874	5.25%	66.10%
2014	1,762,304,794	284,492	6,195	21.08%	178.22%	129,024,952	30,894	4,176	29.94%	151.94%	28,632,066	20,583	1,391	59.22%	164.46%
2015	2,015,397,388	286,460	7,036	13.58%	215.99%	150,038,738	29,430	5,098	22.07%	207.55%	33,210,840	19,904	1,669	19.95%	217.22%
2016	2,020,624,041	287,235	7,035	-0.01%	215.96%	146,431,365	28,714	5,100	0.03%	207.64%	33,921,383	20,315	1,670	0.07%	217.44%
2017	2,022,501,453	287,514	7,034	0.00%	215.95%	145,018,718	28,432	5,100	0.02%	207.69%	33,796,664	20,245	1,669	-0.02%	217.37%
2018	2,027,228,463	288,211	7,034	-0.01%	215.92%	142,656,105	27,966	5,101	0.01%	207.72%	33,458,742	20,041	1,670	0.01%	217.40%
2019	1,943,389,598	289,079	6,723	-4.42%	201.94%	131,544,333	27,408	4,800	-5.91%	189.53%	29,496,557	19,583	1,506	-9.78%	186.35%

Rate Annual %chg Average Value/Acre: 11.68%

11.22%

11.09%

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
2009	930,597	3,265	285			46,413	135	343			687,339,422	340,909	2,016		
2010	1,109,291	3,262	340	19.33%	19.33%	60,751	151	402	17.21%	17.21%	809,447,314	340,317	2,379	17.97%	17.97%
2011	1,211,806	2,677	453	33.08%	58.80%	220,794	368	600	49.36%	75.06%	999,264,435	339,684	2,942	23.68%	45.91%
2012	1,617,842	2,696	600	32.61%	110.58%	292,308	366	798	33.04%	132.90%	1,186,137,786	339,723	3,491	18.69%	73.17%
2013	1,622,028	2,697	602	0.22%	111.05%	269,886	337	800	0.19%	133.33%	1,565,198,921	339,692	4,608	31.97%	128.53%
2014	1,625,757	2,713	599	-0.37%	110.28%	769,206	831	925	15.69%	169.94%	1,922,356,775	339,513	5,662	22.88%	180.83%
2015	1,651,093	2,754	600	0.04%	110.35%	1,126,036	962	1,170	26.47%	241.39%	2,201,424,095	339,510	6,484	14.52%	221.60%
2016	1,715,941	2,862	600	0.00%	110.36%	197,250	395	500	-57.27%	45.89%	2,202,889,980	339,521	6,488	0.06%	221.81%
2017	1,729,471	2,885	600	0.00%	110.36%	195,245	390	500	0.00%	45.89%	2,203,241,551	339,467	6,490	0.03%	221.91%
2018	1,730,617	2,886	600	0.00%	110.36%	208,721	391	533	6.68%	55.63%	2,205,282,648	339,495	6,496	0.08%	222.18%
2019	1,679,647	2,802	600	0.00%	110.36%	212,856	400	533	-0.13%	55.43%	2,106,322,991	339,271	6,208	-4.42%	207.93%

93
YORK

Rate Annual %chg Average Value/Acre: 11.90%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
13,665	YORK	176,302,593	19,691,023	53,140,276	582,455,905	217,377,884	85,806,023	1,807,315	2,106,120,616	71,311,985	67,801,089	0	3,381,814,709
cnty sector value % of total value:		5.21%	0.58%	1.57%	17.22%	6.43%	2.54%	0.05%	62.28%	2.11%	2.00%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
234	BENEDICT	555,902	118,660	156,969	5,922,682	2,074,196	0	0	0	0	0	0	8,828,409
1.71%	%sector of county sector	0.32%	0.60%	0.30%	1.02%	0.95%							0.26%
	%sector of municipality	6.30%	1.34%	1.78%	67.09%	23.49%							100.00%
273	BRADSHAW	738,312	422,428	1,440,286	8,130,532	5,395,681	0	0	0	0	0	0	16,127,239
2.00%	%sector of county sector	0.42%	2.15%	2.71%	1.40%	2.48%							0.48%
	%sector of municipality	4.58%	2.62%	8.93%	50.41%	33.46%							100.00%
223	GRESHAM	63,141	182,877	37,587	4,167,006	2,222,810	0	0	0	0	0	0	6,673,421
1.63%	%sector of county sector	0.04%	0.93%	0.07%	0.72%	1.02%							0.20%
	%sector of municipality	0.95%	2.74%	0.56%	62.44%	33.31%							100.00%
991	HENDERSON	1,501,207	187,007	22,786	48,651,936	9,194,627	0	0	0	0	0	0	59,557,563
7.25%	%sector of county sector	0.85%	0.95%	0.04%	8.35%	4.23%							1.76%
	%sector of municipality	2.52%	0.31%	0.04%	81.69%	15.44%							100.00%
30	LUSHTON	9,070	3,993	214	956,307	1,612,324	0	0	425,972	0	2,397	0	3,010,277
0.22%	%sector of county sector	0.01%	0.02%	0.00%	0.16%	0.74%			0.02%		0.00%		0.09%
	%sector of municipality	0.30%	0.13%	0.01%	31.77%	53.56%			14.15%		0.08%		100.00%
409	MCCOOL JUNCTION	482,901	195,337	39,345	16,548,524	4,801,871	0	0	0	0	0	0	22,067,978
2.99%	%sector of county sector	0.27%	0.99%	0.07%	2.84%	2.21%							0.65%
	%sector of municipality	2.19%	0.89%	0.18%	74.99%	21.76%							100.00%
62	THAYER	278,807	5,356	286	1,263,821	450,861	0	0	367,044	0	4,925	0	2,371,100
0.45%	%sector of county sector	0.16%	0.03%	0.00%	0.22%	0.21%			0.02%		0.01%		0.07%
	%sector of municipality	11.76%	0.23%	0.01%	53.30%	19.01%			15.48%		0.21%		100.00%
236	WACO	95,795	310,182	967,262	10,822,462	1,923,694	958,162	0	0	0	0	0	15,077,557
1.73%	%sector of county sector	0.05%	1.58%	1.82%	1.86%	0.88%	1.12%						0.45%
	%sector of municipality	0.64%	2.06%	6.42%	71.78%	12.76%	6.35%						100.00%
7768	YORK	44,530,352	4,371,712	5,168,743	326,794,479	171,353,815	13,261,674	0	42,952	0	0	0	565,523,727
56.85%	%sector of county sector	25.26%	22.20%	9.73%	56.11%	78.83%	15.46%		0.00%				16.72%
	%sector of municipality	7.67%	0.77%	0.91%	57.79%	30.30%	2.35%		0.01%				100.00%
10,226	Total Municipalities	48,255,487	5,797,552	7,833,478	423,257,749	199,029,879	14,219,836	0	835,968	0	7,322	0	699,237,271
74.83%	%all municip.sectors of cnty	27.37%	29.44%	14.74%	72.67%	91.56%	16.57%		0.04%		0.01%		20.68%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

Total Real Property Sum Lines 17, 25, & 30	Records : 10,101	Value : 3,180,962,909	Growth 10,185,109	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	423	5,677,577	36	642,000	18	342,542	477	6,662,119	
02. Res Improve Land	3,927	54,515,355	269	12,537,178	486	21,226,382	4,682	88,278,915	
03. Res Improvements	3,972	393,178,178	330	54,660,593	513	77,940,363	4,815	525,779,134	
04. Res Total	4,395	453,371,110	366	67,839,771	531	99,509,287	5,292	620,720,168	7,590,350
% of Res Total	83.05	73.04	6.92	10.93	10.03	16.03	52.39	19.51	74.52
05. Com UnImp Land	153	7,033,825	19	1,179,484	5	128,629	177	8,341,938	
06. Com Improve Land	692	32,208,358	36	2,804,521	27	2,922,003	755	37,934,882	
07. Com Improvements	711	164,626,808	41	6,577,266	34	6,502,128	786	177,706,202	
08. Com Total	864	203,868,991	60	10,561,271	39	9,552,760	963	223,983,022	1,052,875
% of Com Total	89.72	91.02	6.23	4.72	4.05	4.26	9.53	7.04	10.34
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	10	1,136,524	4	2,007,100	3	1,402,875	17	4,546,499	
11. Ind Improvements	10	12,430,747	4	42,725,605	3	25,321,201	17	80,477,553	
12. Ind Total	10	13,567,271	4	44,732,705	3	26,724,076	17	85,024,052	0
% of Ind Total	58.82	15.96	23.53	52.61	17.65	31.43	0.17	2.67	0.00
13. Rec UnImp Land	0	0	1	4,650	9	187,035	10	191,685	
14. Rec Improve Land	0	0	2	26,603	6	247,720	8	274,323	
15. Rec Improvements	0	0	2	14,223	18	1,362,446	20	1,376,669	
16. Rec Total	0	0	3	45,476	27	1,797,201	30	1,842,677	0
% of Rec Total	0.00	0.00	10.00	2.47	90.00	97.53	0.30	0.06	0.00
Res & Rec Total	4,395	453,371,110	369	67,885,247	558	101,306,488	5,322	622,562,845	7,590,350
% of Res & Rec Total	82.58	72.82	6.93	10.90	10.48	16.27	52.69	19.57	74.52
Com & Ind Total	874	217,436,262	64	55,293,976	42	36,276,836	980	309,007,074	1,052,875
% of Com & Ind Total	89.18	70.37	6.53	17.89	4.29	11.74	9.70	9.71	10.34
17. Taxable Total	5,269	670,807,372	433	123,179,223	600	137,583,324	6,302	931,569,919	8,643,225
% of Taxable Total	83.61	72.01	6.87	13.22	9.52	14.77	62.39	29.29	84.86

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	11	1,003,683	1,868,157	0	0	0
19. Commercial	13	1,386,785	17,344,886	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	11	1,003,683	1,868,157
19. Commercial	0	0	0	13	1,386,785	17,344,886
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				24	2,390,468	19,213,043

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	396	53	79	528

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	1,205,397	425	217,977,767	2,303	1,318,234,054	2,735	1,537,417,218
28. Ag-Improved Land	1	126,647	136	79,771,704	825	524,433,677	962	604,332,028
29. Ag Improvements	2	5,397	156	17,028,535	906	90,609,812	1,064	107,643,744

30. Ag Total					3,799	2,249,392,990
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	77	76.87	1,883,315	
33. HomeSite Improvements	0	0.00	0	79	0.00	9,643,942	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	21	36.95	316,895	
36. FarmSite Improv Land	1	0.55	2,200	123	315.09	2,349,402	
37. FarmSite Improvements	2	0.00	5,397	147	0.00	7,384,593	
38. FarmSite Total							
39. Road & Ditches	0	7.84	0	0	977.27	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	1	1.00	24,500	1	1.00	24,500	
32. HomeSite Improv Land	442	444.75	10,896,375	519	521.62	12,779,690	
33. HomeSite Improvements	453	0.00	47,856,356	532	0.00	57,500,298	255,503
34. HomeSite Total				533	522.62	70,304,488	
35. FarmSite UnImp Land	100	127.52	765,340	121	164.47	1,082,235	
36. FarmSite Improv Land	769	2,022.32	14,280,412	893	2,337.96	16,632,014	
37. FarmSite Improvements	840	0.00	42,753,456	989	0.00	50,143,446	1,286,381
38. FarmSite Total				1,110	2,502.43	67,857,695	
39. Road & Ditches	0	6,914.95	0	0	7,900.06	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,643	10,925.11	138,162,183	1,541,884

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	1,923,589	12	1,386.56	1,923,589

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	143.42	691,098
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	4	143.42	691,098
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	158,512.94	54.84%	1,109,589,232	56.97%	6,999.99
46. 1A	42,161.45	14.59%	290,911,375	14.94%	6,899.94
47. 2A1	19,118.87	6.61%	122,357,941	6.28%	6,399.85
48. 2A	38,319.85	13.26%	241,414,749	12.39%	6,299.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5,524.56	1.91%	33,699,816	1.73%	6,100.00
51. 4A1	15,067.41	5.21%	88,747,100	4.56%	5,890.00
52. 4A	10,357.08	3.58%	61,001,546	3.13%	5,889.84
53. Total	289,062.16	100.00%	1,947,721,759	100.00%	6,738.07
Dry					
54. 1D1	8,766.37	32.24%	43,831,850	33.59%	5,000.00
55. 1D	6,884.89	25.32%	34,424,450	26.38%	5,000.00
56. 2D1	883.32	3.25%	4,151,604	3.18%	4,700.00
57. 2D	2,627.97	9.67%	12,351,459	9.47%	4,700.00
58. 3D1	4,221.17	15.53%	18,980,252	14.55%	4,496.44
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,204.81	8.11%	9,701,164	7.43%	4,400.00
61. 4D	1,600.50	5.89%	7,042,200	5.40%	4,400.00
62. Total	27,189.03	100.00%	130,482,979	100.00%	4,799.10
Grass					
63. 1G1	9,500.86	55.53%	14,451,765	55.76%	1,521.10
64. 1G	1,709.52	9.99%	2,614,960	10.09%	1,529.65
65. 2G1	5,615.07	32.82%	8,480,278	32.72%	1,510.27
66. 2G	1.26	0.01%	1,890	0.01%	1,500.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	281.86	1.65%	369,461	1.43%	1,310.80
71. Total	17,108.57	100.00%	25,918,354	100.00%	1,514.93
Irrigated Total					
Irrigated Total	289,062.16	85.19%	1,947,721,759	92.26%	6,738.07
Dry Total					
Dry Total	27,189.03	8.01%	130,482,979	6.18%	4,799.10
Grass Total					
Grass Total	17,108.57	5.04%	25,918,354	1.23%	1,514.93
72. Waste	2,697.84	0.80%	1,617,427	0.08%	599.53
73. Other	3,241.17	0.96%	5,490,288	0.26%	1,693.92
74. Exempt	1,091.74	0.32%	0	0.00%	0.00
75. Market Area Total	339,298.77	100.00%	2,111,230,807	100.00%	6,222.34

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	156.31	1,036,540	39,884.49	271,185,798	249,021.36	1,675,499,421	289,062.16	1,947,721,759
77. Dry Land	58.89	287,748	3,799.81	18,404,913	23,330.33	111,790,318	27,189.03	130,482,979
78. Grass	3.28	4,920	2,111.07	3,190,689	14,994.22	22,722,745	17,108.57	25,918,354
79. Waste	0.21	126	283.48	170,088	2,414.15	1,447,213	2,697.84	1,617,427
80. Other	1.02	510	192.43	248,371	3,047.72	5,241,407	3,241.17	5,490,288
81. Exempt	0.62	0	523.43	0	567.69	0	1,091.74	0
82. Total	219.71	1,329,844	46,271.28	293,199,859	292,807.78	1,816,701,104	339,298.77	2,111,230,807

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	289,062.16	85.19%	1,947,721,759	92.26%	6,738.07
Dry Land	27,189.03	8.01%	130,482,979	6.18%	4,799.10
Grass	17,108.57	5.04%	25,918,354	1.23%	1,514.93
Waste	2,697.84	0.80%	1,617,427	0.08%	599.53
Other	3,241.17	0.96%	5,490,288	0.26%	1,693.92
Exempt	1,091.74	0.32%	0	0.00%	0.00
Total	339,298.77	100.00%	2,111,230,807	100.00%	6,222.34

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	28	65,649	101	372,014	101	5,652,740	129	6,090,403	0
83.2 Bradshaw City	28	117,056	136	482,387	142	7,888,244	170	8,487,687	74,535
83.3 Gresham City	32	94,136	115	281,959	115	3,931,191	147	4,307,286	0
83.4 Henderson City	32	388,684	421	4,066,568	421	45,634,760	453	50,090,012	0
83.5 Lushton City	22	12,705	23	9,855	27	932,171	49	954,731	0
83.6 Mccool Jct	29	131,174	176	1,249,358	176	15,787,985	205	17,168,517	696,146
83.7 Rural Benedict	2	48,555	87	3,470,220	90	12,567,449	92	16,086,224	194,567
83.8 Rural Bradshaw	3	53,687	107	4,309,100	109	15,682,954	112	20,045,741	142,170
83.9 Rural Gresham	2	98,350	40	1,820,245	42	5,726,491	44	7,645,086	218,315
83.10 Rural Henderson	2	20,670	53	2,161,003	54	8,800,213	56	10,981,886	48,624
83.11 Rural Mccool Jct	15	301,230	110	4,871,548	115	16,145,364	130	21,318,142	706,756
83.12 Rural Waco	5	139,453	103	4,512,425	108	17,267,408	113	21,919,286	267,217
83.13 Rural York	1	25,100	58	2,689,932	61	9,729,213	62	12,444,245	156,014
83.14 Sacks Lake	1	0	0	0	19	1,933,657	20	1,933,657	0
83.15 Spring Lake Etc	15	139,751	29	993,250	29	7,564,388	44	8,697,389	0
83.16 Thayer City	29	23,671	33	87,928	34	1,192,663	63	1,304,262	0
83.17 Waco City	21	147,162	135	991,900	136	10,641,456	157	11,780,518	0
83.18 York City	204	4,736,991	2,780	47,042,345	2,814	301,702,388	3,018	353,481,724	4,415,181
83.19 York Suburban	16	309,780	183	9,141,201	242	38,375,068	258	47,826,049	670,825
84 Residential Total	487	6,853,804	4,690	88,553,238	4,835	527,155,803	5,322	622,562,845	7,590,350

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Benedict City	4	8,610	25	73,263	26	2,030,960	30	2,112,833	70,450
85.2	Bradshaw City	8	34,655	33	157,718	36	5,215,422	44	5,407,795	0
85.3	Gresham City	10	5,243	28	112,968	28	2,815,967	38	2,934,178	0
85.4	Henderson City	17	190,421	70	1,184,964	70	7,110,365	87	8,485,750	0
85.5	Lushton City	3	504	4	8,690	4	2,131,830	7	2,141,024	528,700
85.6	Mccool Jct	15	186,303	38	807,629	40	3,829,435	55	4,823,367	0
85.7	Rural Benedict	2	8,977	2	182,879	3	186,972	5	378,828	0
85.8	Rural Bradshaw	7	216,161	15	946,081	16	3,212,511	23	4,374,753	0
85.9	Rural Henderson	2	9,527	13	334,309	13	786,245	15	1,130,081	0
85.10	Rural Mccool Jct	2	4,280	5	177,376	6	2,957,705	8	3,139,361	0
85.11	Rural Waco	1	29,129	8	3,060,527	9	25,814,355	10	28,904,011	0
85.12	Rural York	0	0	2	98,800	6	330,643	6	429,443	0
85.13	Thayer City	9	3,205	6	26,517	6	421,139	15	450,861	0
85.14	Waco City	4	104,531	15	122,113	16	2,780,992	20	3,007,636	0
85.15	York City	84	6,506,024	486	31,081,780	499	151,954,365	583	189,542,169	142,798
85.16	York Suburban	9	1,034,368	22	4,105,767	25	46,604,849	34	51,744,984	310,927
86	Commercial Total	177	8,341,938	772	42,481,381	803	258,183,755	980	309,007,074	1,052,875

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	9,500.86	55.53%	14,451,765	55.76%	1,521.10
88. 1G	1,709.52	9.99%	2,614,960	10.09%	1,529.65
89. 2G1	5,615.07	32.82%	8,480,278	32.72%	1,510.27
90. 2G	1.26	0.01%	1,890	0.01%	1,500.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	281.86	1.65%	369,461	1.43%	1,310.80
95. Total	17,108.57	100.00%	25,918,354	100.00%	1,514.93
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	17,108.57	100.00%	25,918,354	100.00%	1,514.93
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	17,108.57	100.00%	25,918,354	100.00%	1,514.93

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

93 York

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	582,455,905	620,720,168	38,264,263	6.57%	7,590,350	5.27%
02. Recreational	1,807,315	1,842,677	35,362	1.96%	0	1.96%
03. Ag-Homesite Land, Ag-Res Dwelling	71,311,985	70,304,488	-1,007,497	-1.41%	255,503	-1.77%
04. Total Residential (sum lines 1-3)	655,575,205	692,867,333	37,292,128	5.69%	7,845,853	4.49%
05. Commercial	217,377,884	223,983,022	6,605,138	3.04%	1,052,875	2.55%
06. Industrial	85,806,023	85,024,052	-781,971	-0.91%	0	-0.91%
07. Total Commercial (sum lines 5-6)	303,183,907	309,007,074	5,823,167	1.92%	1,052,875	1.57%
08. Ag-Farmsite Land, Outbuildings	67,801,089	67,857,695	56,606	0.08%	1,286,381	-1.81%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	67,801,089	67,857,695	56,606	0.08%	1,286,381	-1.81%
12. Irrigated	1,942,944,733	1,947,721,759	4,777,026	0.25%		
13. Dryland	131,758,865	130,482,979	-1,275,886	-0.97%		
14. Grassland	29,526,465	25,918,354	-3,608,111	-12.22%		
15. Wasteland	1,677,697	1,617,427	-60,270	-3.59%		
16. Other Agland	212,856	5,490,288	5,277,432	2,479.34%		
17. Total Agricultural Land	2,106,120,616	2,111,230,807	5,110,191	0.24%		
18. Total Value of all Real Property (Locally Assessed)	3,132,680,817	3,180,962,909	48,282,092	1.54%	10,185,109	1.22%

2020 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:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$303,800.00
7.	Adopted budget, or granted budget if different from above:
	All benefits are included in the assessor's budget
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,000.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	The \$4,000 is part of the general budget; additionally, the county will continue to appropriate \$25,000 per year into a fund to do the next commercial reappraisal.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,000 Now County Data Processing.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000.00
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$1,250.00

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. https://york.gworks.com
7.	Who maintains the GIS software and maps?
	Office Staff and gWorks.
8.	What type of aerial imagery is used in the cyclical review of properties?
	FSA
9.	When was the aerial imagery last updated?
	2018
10.	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:
	gWorks
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.

2020 Residential Assessment Survey for York County

1.	Valuation data collection done by:																				
	County assessor.																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
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Gresham has a convenience store operated by the coop. They all have a bar-café open part time. These towns are all part of a consolidated school district and have no school in the town. They each have a co-op operation in their town and handle a lot of grain. The value for these towns is primarily the co-op There has been no new construction in Gresham is the past 5 years, Bradshaw has a little and Benedict has not had any for several years. The towns have mostly graveled roads with some blacktop. There are still some private wells in Gresham. Gresham is</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Henderson: -has long been a tight knit community that has its own market characteristics including strong infrastructure and a school system. It is a standalone community in the county.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Waco: -does not have a public school system any more, but it does have a Lutheran School which is the core of the community.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Villages; (Incl; Arborville, Lushton, Poston, & Thayer): These are all small towns with no school system, minimal infrastructure and in a static or declining economic situation.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>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 Group</u>	<u>Description of unique characteristics</u>	1	York, (Including York Sub): -has K-12 schools, a broad range of commercial options and most of the amenities available in a large town. It has a regional draw that provides shopping, dining, social activities, and healthcare facilities. There are employers in the agricultural, manufacturing, processing and the service sectors. The residential market is relatively constant and strong.	2	Benedict, Bradshaw, & Gresham: -none of these towns have a business district. The Commercial buildings are all used for something other than what they were constructed. 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3. List and describe the approach(es) used to estimate the market value of residential properties.

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

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

The county develops their tables using the local market information.

5. Are individual depreciation tables developed for each valuation group?

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

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

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

7. How are rural residential site values developed?

Using same as other residential.

8. Are there form 191 applications on file?

N/A

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

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

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

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

2020 Commercial Assessment Survey for York County

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4	Interstate: This location is adjacent to the interstate exits and tends to be made up of commercial sales and service uses that are common to high traffic areas of travelers passing through. The location at York is highly visible and is well known and very active destination for travelers.												
5	Rural Commercial and Industrial: This group includes a variety of locations outside the city limits and scattered throughout the county.												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	Cost and sales comparison are the approaches used to estimate the market value of commercial properties.												
3a.	Describe the process used to determine the value of unique commercial properties.												
	York County has a variety of unique and single use commercial properties. There is an ethanol plant and some seed corn processing facilities that the county has valued by an independent appraiser who is experienced in those property types. Another unique property mentioned was the golf course. The county assessor indicated that her practice is to gather all cost data and any available sale data and meet with the owner to see if there was a value that both parties could agree to, based on the available information. The county assessor indicated that this is the usual process in the case of other unique property.												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	The county develops its own depreciation tables using local market analysis.												
5.	Are individual depreciation tables developed for each valuation 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 Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2018	2018	2018
	2	2018	2018	2018	2018
	3	2018	2018	2018	2018
	4	2018	2018	2018	2018
	5	2018	2018	2018	2018

2020 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:							
	County assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center; width: 65%;"><u>Description of unique characteristics</u></th> <th style="text-align: center; width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>York currently recognizes one market area for the entire county.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	York currently recognizes one market area for the entire county.	2017	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
2	York currently recognizes one market area for the entire county.	2017						
	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year since the review is ongoing.</p>							
3.	Describe the process used to determine and monitor market areas.							
	The county uses market activity and sales trends to determine if there is a need for additional market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	<p>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.</p>							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	<p>Yes; The first (home site) acre is the same. In York County, the first acre for home sites on predominantly agricultural parcels and on predominantly residential parcels is valued at \$24,500. The second acre is valued at \$7,500. The additional acres attached to a rural residential and a farm home site are all valued at \$7,000 up to four acres. These values are assigned countywide and there are no locational differences.</p>							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	They are all valued the same, as dry land crop with the soil classifications.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	<p>The sales activity is verified and analyzed to help determine agricultural land uses. Since there is no reporting process, no known sales, the county knows of no WRP acres in the county but the county is working on this.</p>							
	<u>If your county has special value applications, please answer the following</u>							

8a.	How many parcels have a special valuation application on file?
	5
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Three year plan of assessment

2020

We now have everything updated in the new Vanguard system with new pictures being taken the fall of 2019 to be implemented for the 2020 tax year. As I have done the whole county to get everything up to date on the cama system, I will be starting over on my 4 year rotation of valuation. Sections in the lower tier of the County will be first. This will include McCool and Henderson. . Both of these villages have had a very healthy market the last two years and need revaluation. There will be very little ag land change as everything is irrigated that can be irrigated. The new land classifications will be entered and applied for the 2020 values. 1

The appraisal work is done in office, with myself, deputy, lister and real estate clerk doing the measuring and listing. I have Darrel Stanard come in to do the three corn plants and the Ethanol plant..

I have now recognized the intensive use areas in the county and will be determining the value of those acres.

My budget is \$303,800 with \$4,500 for outside appraisal and appraisal supplies. I have a sinking type fund with \$150,000 in the fund for commercial appraisal. Each year so much is levied to be put in that fund. We are now using the County Car for our listers. This saves money in my budget for mileage.

2021

We will be sending out letters to the Ag Producers for information on land use and changes in irrigation. We will be requesting FSA records and any other information they can provide. NRD is also contacted for changes in the amount of acres watered. I have a notice of the WRP acres from the PTD and will be checking with

property owners to make sure where the acres are located on the farm.

10-1, 10-2, 10-3, 10-4 will be inspected. This will include the towns of Bradshaw, and Waco. Parts of York will also be viewed and updated if necessary.

2022

Assessment practices are continuing. The next inspection will be 11-1, 11-2, 11-3, 11-4 and the towns of Benedict and Gresham. These towns have very little market and are steadily going down in value. We continue to follow the appraisal practices set down for the York County Assessor.

I am always trying to keep everything up to date and available for the public. We use GIS and our web site is used by many.

Beyond this time period no one knows what we will be asked to do and will do our work as usual. My County Board is very easy to work with and my budget is adequate to do the work necessary.

Ann Charlton
York County Assessor

March 31, 2020

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. . This is an area that is almost inaccessible for farming but would make an ideal residential area as it is adjacent to the golf course.

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 super Wal-Mart and \$120,000 for lots approximately one acres in size for commercial development. In the second mile north of the interstate a tract of land 72.55 acres in size, is being offered for sale for commercial development. This tract was sold for \$900, 000 for the 72 acre tract or \$12500 per acre the same as agland at that time, 2014. There has been one sale along the corridor between the interstate and City proper for 6500 per acre. This property is typical of market 2 dryland sales in the county.

There have been no sales in the other special use area since 2007. I am questioning if is necessary to even declare any special use. The economy is not encouraging the sale of farm ground for any other use than farming. There have been no new application for special use since 2007.