



2016 REPORTS & OPINIONS

YORK COUNTY



Pete Ricketts
Governor

STATE OF NEBRASKA
DEPARTMENT OF REVENUE
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 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

Table of Contents

2016 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- PTA's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

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

Analysis of Assessment Practices:

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

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

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

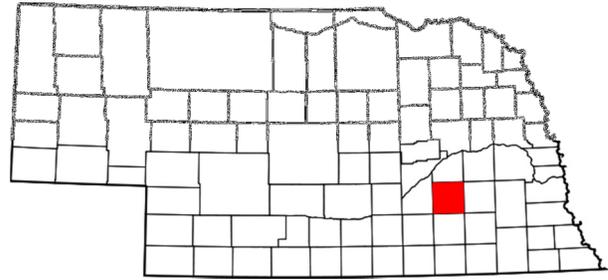
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

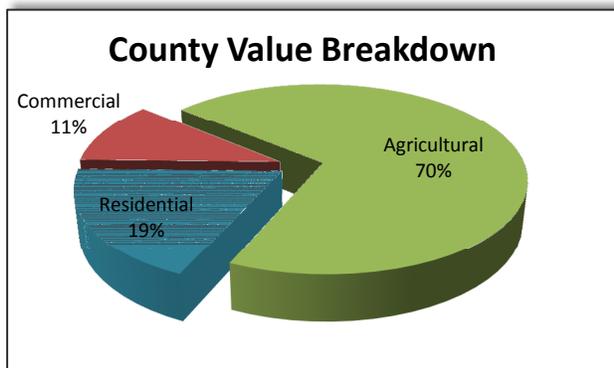
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 572 square miles, York had 13,917 residents, per the Census Bureau Quick Facts for 2014, a 2% population increase over the 2010 US Census. In a review of the past fifty years, York has maintained a steady population (Nebraska Department of Economic Development). Reports indicated that 68% of county residents were homeowners and 83% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in York convene in and around York, the county seat. Per the latest information available from the U.S. Census Bureau, there were 515 employer establishments in York. County-wide employment was at 7,262 people, a 3% gain relative to the 2010 Census (Nebraska Department of Labor).



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

York County Quick Facts	
Founded	1870
Namesake	York, England Or York County, Pennsylvania
Region	Central
County Seat	York
Other Communities	Benedict Thayer Bradshaw Waco Gresham Henderson Lushton McCool Junction
Most Populated	York (7,961) +2% from 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for York County

Assessment Actions

For 2016, York County has completed all residential pickup work. The county conducted a thorough review of all sales and concluded that the improvements in Henderson needed to be increased by +10.0%; and the improvements in McCool Junction needed to be increased by +2.5%; no other percentage adjustments were needed for any other class or subclass of residential property.

During the past year, York County took new photos of all of the residential improvements in the small towns and villages. They also inspected, reviewed and revalued the NE quadrant of York. The county refers to this area as neighborhoods 4, 5, 6, and 7. These neighborhoods include the parcels east of East Avenue and North of 6th Street, to the city limits. The results of that work will be used for the 2016 assessed values. There were no inspections done among the rural residential or agricultural parcels. The actions included either off site inspections, or on-site inspections as needed; new photos were taken, quality and condition were reviewed and the records were reviewed for any listing and classification errors or omissions. Prior to the inspection, the county sent questionnaires to all of the owners in the targeted area. The questionnaires asked the owners if the sketches and building characteristics were correct and also asked about interior finish, basement finish and recent remodeling information.

The county is in the process of implementing the Vanguard CAMAVISION appraisal system.

Description of Analysis

Residential parcels are analyzed utilizing 9 valuation groupings that are based on the assessor locations in the county.

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

There are several aspects of the data that are examined to develop an opinion of the level of valuation of property. No single analysis carries all of the weight, but the calculated statistics for the study period, the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are all important factors in the level of value decision.

2016 Residential Correlation for York County

The following paragraphs outline the information considered as well as the statistics when analyzing the level of value of real property.

The statistical analysis of all of the qualified sales within the defined study period offers an initial indication of the level of value. The median ratio calculated from the sample offers a strong starting point in determining the level of value of the class of property. In cases where data is plentiful, there may also be valid indicators of the level of value for some of the subclasses demonstrated by the statistical analysis.

The residential statistics are as follows:

Number of Sales :	348	Median :	98	COV :	24.91
Total Sales Price :	39,468,254	Wgt. Mean :	96	STD :	24.70
Total Adj. Sales Price :	39,468,254	Mean :	99	Avg.Abs.Dev :	13.93
Total Assessed Value :	37,905,673				
Avg. Adj. Sales Price :	113,415	COD :	14.21	MAX Sales Ratio :	238.09
Avg. Assessed Value :	108,924	PRD :	103.25	MIN Sales Ratio :	30.67

There are 348 qualified residential sales used to calculate the 2016 county statistics. The median ratio for this sample is 98 with a COD of 14.21 and a PRD of 103.25. The median is well within the acceptable range. The COD is within the range. The PRD is fractionally above the range suggesting a slightly regressive sample. It is likely that this is mostly due to the presence of low dollar sales. When the 1 sale with a selling price lower than \$5,000 is excluded, both the COD and the PRD improve. The median is still 98 but the COD becomes 14.08 and the PRD is 103.07. When the 7 sales with selling prices lower than \$15,000 are excluded, both the COD and the PRD again improve. The median is still 98 but the COD becomes 13.49 and the PRD is 102.49. These are statistics that are more realistic to measure the uniformity and regressivity for the residential class as a whole. The median is within the acceptable range, and the COD and the PRD are also within the acceptable range.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately impact the uniform and proportionate valuation of all three property classes.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy.

The Division reviews the verification the sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. In this test, three things are reviewed;

2016 Residential Correlation for York County

first that there are notes on each disqualified sale; second that the notes provide a reasonable explanation for disqualifying each sale; and third the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed.

The county's inspection and review cycle for all real property is annually discussed with the assessor. The progress is documented in the assessment actions portion of this R&O. The past assessment actions may be reviewed to follow the progress of subclasses that require multiple years for inspection. Each individual parcel inspection should be documented, so a sample of the property record files are reviewed for documentation of completed inspections. The combination of these reviews usually reveals the progress of the county inspection and review process.

The review of York County revealed that the data was transmitted accurately but only periodically. Since the review, the county has submitted sales and supplemental data on a monthly basis. The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property. The county has successfully completed the first six-year inspection and review cycle of the residential property and appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the individual property record files.

Equalization and Quality of Assessment

Valuation groups are the primary subclasses that are regularly examined as candidates for adjustment. They are prepared to stratify the sales into groups that have similar locations or economic conditions. They do not however stratify any of the other conditions that may impact the value of property. There may be additional assessor locations or valuation groups that have no sales and are not displayed.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	265	98.41	99.67	96.47	13.57	103.32
02	1	114.29	114.29	114.29		100.00
03	6	80.79	85.44	84.02	10.25	101.69
04	29	92.39	98.36	96.76	15.10	101.65
05	17	93.35	95.08	91.48	13.96	103.94
06	9	94.10	110.27	93.30	25.11	118.19
07	8	85.06	101.06	92.01	31.07	109.84
08	2	101.69	101.69	101.64	00.60	100.05
09	11	94.99	90.46	94.06	08.05	96.17
_____ ALL _____						
10/01/2013 To 09/30/2015	348	98.03	99.16	96.04	14.21	103.25

2016 Residential Correlation for York County

The chart reports that the median ratios for the county and the significant valuation groupings are all between the statutory required level of 92 to 100%. A review of both the statistics and the assessment practices suggest that assessments in the county are valued within the acceptable parameters, and therefore considered equalized.

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in York County is represented by the median ratio of 98%. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of residential property.

2016 Commercial Correlation for York County

Assessment Actions

During 2015, the county completed the following assessment actions for use in the valuation of commercial property for 2016.

All commercial pick up work has been completed in a timely manner. The county conducted a thorough sale verification and analysis process, and there were no percentage adjustments proposed for any class or subclass of commercial property.

During 2014 the county hired Stanard Appraisal to inspect review and revalue all commercial parcels for use in 2015, so no commercial inspection or revaluation was done during 2015 for use in 2016.

Description of Analysis

Commercial parcels are analyzed utilizing 5 valuation groupings that align with the assessor locations throughout the county.

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

There are several aspects of the data that are examined to develop an opinion of the valuation of the commercial and industrial property. No single analysis carries all of the weight, but the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are important in the level of value decision. Frequently there are too few sales to rely on the median for the level of value. There are often too few sales to identify a level of value for any subclass of the commercial and industrial class of property. The following paragraphs outline the information considered beyond the statistics when analyzing the level of value of the commercial and industrial property.

Valuation groups are the primary subclasses that are regularly examined as candidates for adjustment. These are prepared to stratify the sales into groups that have similar locations or economic conditions. They do not however stratify all of the many individual uses of commercial and industrial property.

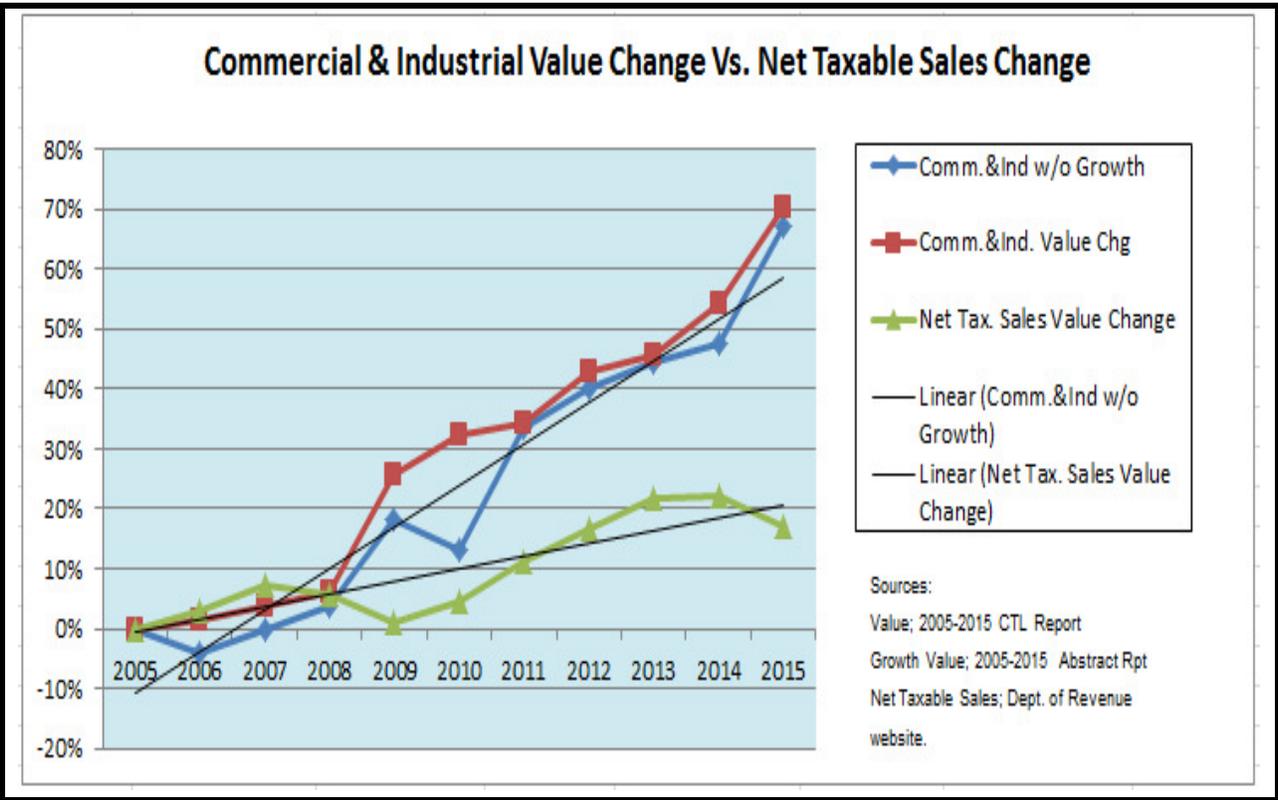
2016 Commercial Correlation for York County

Another element of data that is reviewed is the trend or the lack of a trend of the study years. If the median ratios array from older to newer with a lower ratio each year, it tends to indicate that there is an upward trend in value. The following is an extract from the 2016 statistical pages.

Study Yrs						
10/01/2012 To 09/30/2013	10	99.34	103.80	100.32	08.86	103.47
10/01/2013 To 09/30/2014	17	98.72	100.01	98.43	09.25	101.61
10/01/2014 To 09/30/2015	13	96.97	95.96	98.27	16.72	97.65

In this case, the medians do form a clear pattern of declining ratios indicating that there is an upward trend in valuations.

The general trend of sales tax receipts for the county compared to the general trend of the valuations of the commercial and industrial property is examined. While there is not a direct link between the two, there is the expectation that they should trend in the same direction. If local sales are in an upward trend, or if they seem to be flat or are declining, it might be expected that commercial values would eventually trend in a similar manner. The following chart demonstrates a divergent trend of valuation and sales tax receipts. Both trends however are moving in a positive direction; even though values seem to be growing faster than taxable sales. The collection of sales tax for the repair and parts of agricultural equipment became exempt from collection as of October 1, 2014, due to a legislative change; this has resulted in a decline in sales tax receipts.



2016 Commercial Correlation for York County

Another stratification that is done in the commercial & industrial sales file is the review of the occupancy codes that are stratified in the sales file. This is done to see if like uses of property have demonstrated any valuation trends in the county. In York County, there were 17 different occupancy codes represented among the 40 qualified sales. Analysis shows that one occupancy code (353 –retail store) represents 5 sales, code (344 –office) represents 5 sales, code (352 – multi-family residential) represents 4 sales, code (406 –storage warehouse) represents 4 sales, code (343 –industrial manufacturing) represents 4 sales, code (350 –restaurant) represents 3 sales, and code (528 –service repair garage) represents 3 sales. Out of the 17 occupancy codes present in the county, 10 represented only 1 or 2 sales. There are many other minor codes that are not represented at all. This would cause reluctance to evaluate the level of value of any individual occupancy code but the diversity and proportion among the codes is somewhat similar to the distribution of uses throughout the county.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately impact the uniform and proportionate valuation of all three property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification the sales and usability decisions for each sale. The county’s inspection and review cycle for all real property is annually reviewed with the county assessor. The assessment practice review is more thoroughly described in the previous section-2016 Residential Correlation.

The review of York County revealed that the data was transmitted accurately and in an intermittent manner. Since the practices review the sales have been submitted on a monthly basis. The sale verification process and the usability decisions resulted in the use of all arm’s-length sales. There is no apparent bias in the measurement of real property due to sale review. The county has successfully completed the first six-year inspection and review cycle of the improvements on commercial property and appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the property record files.

Equalization and Quality of Assessment

The 40 sales in the 2016 statistical data have been stratified into 7 assessor locations and then into 3 valuation groupings when the locational and economic factors were considered. Valuation Group 01 (York), with 29 sales, has a median within the range, Valuation Group 02 (Henderson), with 5 sales, has a median within the range and Valuation Group 03 (small towns), with 6 sales, has a median within the range. There are additional assessor locations and other occupancy codes for parcels in the county that have no sales and are not represented. The medians of all three represented valuation groups are acceptable.

2016 Commercial Correlation for York County

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	29	99.03	101.24	98.66	12.40	102.62
02	5	98.72	102.97	100.09	07.93	102.88
03	6	94.20	89.12	91.44	09.04	97.46
<u>ALL</u>						
10/01/2012 To 09/30/2015	40	98.74	99.64	98.49	11.54	101.17

Based on all relevant information, the assessment practices are good. The trend of the study years and the trend of sales tax receipts versus valuation growth do not establish a clear direction of the values. The statistical tests demonstrate that the overall valuations of the parcels that have been sold have good median ratio, but the overall sample is too small to be representative of the entire commercial class and is not reliable to measure the level of value of the commercial class. None of the Occupancy Codes exceed 5 sales. The Division does not recommend attempting to adjust any occupancy code substrata in this case. The presence of 17 occupancy codes does demonstrate a fairly broad coverage of the types of property in York County. All three of the valuation groups that are represented were measured with acceptable levels of value and acceptable quality statistics. Two of those groups have only 5 and 6 sales each but that is fairly representative of the distribution of commercial property in the county. Based on their assessment practices, it is apparent that the county has valued the commercial property on a regular basis, consistently and uniformly.

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in York County is reasonably represented by the median ratio. The level of value is expected to be within the acceptable range and is called based on the median at 99%. There is no data available that suggests a need to adjust the class or any subclass of commercial property.

2016 Agricultural Correlation Section for York County

Assessment Actions

During 2015, the county completed the following assessment actions for use in the valuation of improvements on agricultural property for 2016.

The county completed all pickup work of new improvements on agricultural parcels. They also updated the land use on all parcels where changes have been reported or observed. The county conducted a thorough sale verification and analysis process. As a result, no agricultural land values were changed for 2016. There were no percentage adjustments proposed for any subclass of agricultural property and the values of the land will not be changed.

There was no inspection and review done on site among the agricultural parcels. The county did review all of the rural and agricultural parcels using current oblique aerial photos from their vendor GIS Workshop to discover any unreported changes to the improvements or any obvious land use changes. If probable changes were discovered, the parcels were inspected on site to implement them.

Description of Analysis

There is one market area within York County; the county has used multiple areas in the past but currently do not see sufficient consistent information to justify valuation of agricultural land using multiple market areas.

The analysis was done using a supplemented sample of 53 qualified sales. After supplementation, the sample was both proportional among the 3 study years and representative by majority land use. With that accomplished, the values that the county developed were tested using the supplemented sample. The results were satisfactory, yielding a median ratio of 72% for the county.

Another analysis was done where only sales with 80% or more acres of a major land use are included. This test often does not have sufficient sales to indicate the level of value for all major land uses. In this case, two of the three major uses had a reasonable test of their level of value. The 80% irrigated land with 43 sales had a median ratio that rounded to 71%; the 80% dry land with only 4 sales was inconclusive; and there were no 80% MLU grass sales.

Beyond the statistical analysis, the review included; an overview of the general assessment practices, a comparison of the schedule of values to the surrounding counties, the dollar amount of change of each major land use. In this county, the number of sales in the study was sufficient to rely on most of the statistical calculations. The review of the county's assessment actions produced confidence in the valuations that were produced. Together, the actions and statistics were adequate to determine the level of value for agricultural land.

2016 Agricultural Correlation Section for York County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately impact the uniform and proportionate valuation of all three property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor. The assessment practice review is more thoroughly described in the residential correlation.

The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property due to the review of sales. The county has successfully completed the first six-year inspection and review cycle of the improvements on agricultural property and appears to be on schedule to comply with the ongoing inspection and review requirements. They also keep the agricultural land use current. The inspections are documented in the property record files.

Equalization

The analysis supports that the county has achieved equalization; a comparison of York County values to the adjoining counties shows that all values are reasonably comparable. The statistics show that the values are within the desired range. The Division's review of county's 3 Year Plan, a sample of their assessment records and their current and past assessment actions indicated that agricultural improvements and site acres are inspected and reappraised using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level. All of the agricultural land acres are analyzed and valued within the required classification structure and values are applied uniformly throughout the county. The assessment actions are generally documented in the property record files. The level of value and the quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

<u>90%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Irrigated</u>						
County	43	70.73	71.00	68.72	14.49	103.32
2	43	70.73	71.00	68.72	14.49	103.32
<u>Dry</u>						
County	4	98.46	93.86	96.45	12.17	97.31
2	4	98.46	93.86	96.45	12.17	97.31
<u>ALL</u>						
10/01/2012 To 09/30/2015	53	71.64	73.44	70.06	15.72	104.82

2016 Agricultural Correlation Section for York County

Level of Value

Based on analysis of all available information, the level of value of agricultural land for the county is 72%. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

2016 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 8th day of April, 2016.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for York County

Residential Real Property - Current

Number of Sales	348	Median	98.03
Total Sales Price	\$39,468,254	Mean	99.16
Total Adj. Sales Price	\$39,468,254	Wgt. Mean	96.04
Total Assessed Value	\$37,905,673	Average Assessed Value of the Base	\$95,626
Avg. Adj. Sales Price	\$113,415	Avg. Assessed Value	\$108,924

Confidence Interval - Current

95% Median C.I	97.25 to 98.83
95% Wgt. Mean C.I	94.58 to 97.50
95% Mean C.I	96.56 to 101.76
% of Value of the Class of all Real Property Value in the	16.37
% of Records Sold in the Study Period	6.51
% of Value Sold in the Study Period	7.41

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	331	99	98.50
2014	357	100	99.62
2013	336	98	98.28
2012	320	99	98.51

2016 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	40	Median	98.74
Total Sales Price	\$25,487,197	Mean	99.64
Total Adj. Sales Price	\$25,487,197	Wgt. Mean	98.49
Total Assessed Value	\$25,103,524	Average Assessed Value of the Base	\$287,123
Avg. Adj. Sales Price	\$637,180	Avg. Assessed Value	\$627,588

Confidence Interval - Current

95% Median C.I	95.17 to 100.60
95% Wgt. Mean C.I	90.60 to 106.39
95% Mean C.I	94.02 to 105.26
% of Value of the Class of all Real Property Value in the County	8.82
% of Records Sold in the Study Period	4.17
% of Value Sold in the Study Period	9.12

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	38	99	98.76
2014	37	99	99.40
2013	51	99	98.52
2012	48	98	97.62

93 York
RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 348
Total Sales Price : 39,468,254
Total Adj. Sales Price : 39,468,254
Total Assessed Value : 37,905,673
Avg. Adj. Sales Price : 113,415
Avg. Assessed Value : 108,924

MEDIAN : 98
WGT. MEAN : 96
MEAN : 99
COD : 14.21
PRD : 103.25

COV : 24.91
STD : 24.70
Avg. Abs. Dev : 13.93
MAX Sales Ratio : 238.09
MIN Sales Ratio : 30.67

95% Median C.I. : 97.25 to 98.83
95% Wgt. Mean C.I. : 94.58 to 97.50
95% Mean C.I. : 96.56 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>Qtrts</u>											
01-OCT-13 To 31-DEC-13	30	100.31	105.59	101.11	12.64	104.43	73.13	192.30	97.49 to 103.15	113,599	114,861
01-JAN-14 To 31-MAR-14	22	98.32	101.05	96.18	15.04	105.06	68.92	229.33	86.82 to 101.85	121,074	116,453
01-APR-14 To 30-JUN-14	46	97.97	101.08	94.30	17.83	107.19	43.93	238.09	93.35 to 99.46	111,085	104,752
01-JUL-14 To 30-SEP-14	44	96.21	95.72	94.36	12.41	101.44	65.83	165.09	87.44 to 99.83	90,701	85,582
01-OCT-14 To 31-DEC-14	52	100.82	107.27	100.33	19.09	106.92	30.67	233.45	97.06 to 105.32	97,573	97,894
01-JAN-15 To 31-MAR-15	39	99.59	97.51	97.71	09.49	99.80	63.54	159.08	97.03 to 101.14	136,534	133,409
01-APR-15 To 30-JUN-15	51	97.49	94.02	95.12	10.20	98.84	59.41	136.89	93.74 to 98.89	123,743	117,707
01-JUL-15 To 30-SEP-15	64	92.94	95.00	92.50	14.67	102.70	60.87	185.89	88.06 to 98.30	118,538	109,644
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	142	97.98	100.36	96.18	14.73	104.35	43.93	238.09	96.44 to 99.44	106,847	102,761
01-OCT-14 To 30-SEP-15	206	98.28	98.33	95.96	13.83	102.47	30.67	233.45	96.90 to 98.95	117,941	113,173
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	164	98.38	101.60	96.43	16.61	105.36	30.67	238.09	96.57 to 99.50	102,672	99,004
<u>ALL</u>	348	98.03	99.16	96.04	14.21	103.25	30.67	238.09	97.25 to 98.83	113,415	108,924

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	265	98.41	99.67	96.47	13.57	103.32	30.67	238.09	97.74 to 99.37	118,295	114,121
02	1	114.29	114.29	114.29	00.00	100.00	114.29	114.29	N/A	64,000	73,147
03	6	80.79	85.44	84.02	10.25	101.69	76.09	103.64	76.09 to 103.64	74,733	62,791
04	29	92.39	98.36	96.76	15.10	101.65	71.89	138.50	85.44 to 106.14	94,388	91,330
05	17	93.35	95.08	91.48	13.96	103.94	74.76	136.89	77.93 to 109.23	85,101	77,847
06	9	94.10	110.27	93.30	25.11	118.19	80.54	183.70	85.79 to 158.35	71,356	66,572
07	8	85.06	101.06	92.01	31.07	109.84	65.83	185.89	65.83 to 185.89	44,188	40,659
08	2	101.69	101.69	101.64	00.60	100.05	101.08	102.29	N/A	221,500	225,133
09	11	94.99	90.46	94.06	08.05	96.17	70.90	100.40	75.43 to 99.43	180,445	169,735
<u>ALL</u>	348	98.03	99.16	96.04	14.21	103.25	30.67	238.09	97.25 to 98.83	113,415	108,924

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	345	98.01	99.12	96.03	14.21	103.22	30.67	238.09	97.20 to 98.83	114,173	109,645
06	1	83.93	83.93	83.93	00.00	100.00	83.93	83.93	N/A	35,000	29,375
07	2	113.43	113.43	112.31	02.75	101.00	110.31	116.54	N/A	21,750	24,429
<u>ALL</u>	348	98.03	99.16	96.04	14.21	103.25	30.67	238.09	97.25 to 98.83	113,415	108,924

**93 York
RESIDENTIAL**

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 348
 Total Sales Price : 39,468,254
 Total Adj. Sales Price : 39,468,254
 Total Assessed Value : 37,905,673
 Avg. Adj. Sales Price : 113,415
 Avg. Assessed Value : 108,924

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 99
 COD : 14.21
 PRD : 103.25

COV : 24.91
 STD : 24.70
 Avg. Abs. Dev : 13.93
 MAX Sales Ratio : 238.09
 MIN Sales Ratio : 30.67

95% Median C.I. : 97.25 to 98.83
 95% Wgt. Mean C.I. : 94.58 to 97.50
 95% Mean C.I. : 96.56 to 101.76

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	158.35	158.35	158.35	00.00	100.00	158.35	158.35	N/A	2,000	3,167	
Less Than 15,000	7	136.30	138.06	136.23	22.19	101.34	65.83	183.70	65.83 to 183.70	10,243	13,954	
Less Than 30,000	31	111.26	131.83	123.96	36.96	106.35	61.94	238.09	96.44 to 158.35	20,385	25,270	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	347	98.01	98.99	96.04	14.08	103.07	30.67	238.09	97.20 to 98.83	113,736	109,229	
Greater Than 14,999	341	97.91	98.36	95.97	13.49	102.49	30.67	238.09	97.10 to 98.75	115,532	110,874	
Greater Than 29,999	317	97.82	95.96	95.59	11.19	100.39	30.67	192.30	97.03 to 98.56	122,512	117,105	
<u>Incremental Ranges</u>												
0 TO 4,999	1	158.35	158.35	158.35	00.00	100.00	158.35	158.35	N/A	2,000	3,167	
5,000 TO 14,999	6	131.57	134.68	135.59	24.03	99.33	65.83	183.70	65.83 to 183.70	11,617	15,751	
15,000 TO 29,999	24	108.33	130.01	122.39	38.15	106.23	61.94	238.09	90.62 to 159.08	23,344	28,571	
30,000 TO 59,999	58	97.71	99.61	99.25	19.71	100.36	54.70	192.30	91.56 to 101.38	46,051	45,706	
60,000 TO 99,999	85	94.59	93.61	93.76	12.59	99.84	30.67	173.07	90.25 to 97.91	78,163	73,282	
100,000 TO 149,999	83	99.21	97.93	97.88	07.93	100.05	60.87	138.50	98.04 to 99.86	122,925	120,319	
150,000 TO 249,999	75	97.49	93.25	93.36	07.62	99.88	47.40	112.14	96.07 to 98.29	189,269	176,710	
250,000 TO 499,999	15	99.43	97.67	97.46	05.59	100.22	79.69	115.82	92.92 to 101.81	308,233	300,398	
500,000 TO 999,999	1	99.35	99.35	99.35	00.00	100.00	99.35	99.35	N/A	500,000	496,727	
1,000,000 +												
<u>ALL</u>	348	98.03	99.16	96.04	14.21	103.25	30.67	238.09	97.25 to 98.83	113,415	108,924	

93 York
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 40
Total Sales Price : 25,487,197
Total Adj. Sales Price : 25,487,197
Total Assessed Value : 25,103,524
Avg. Adj. Sales Price : 637,180
Avg. Assessed Value : 627,588

MEDIAN : 99
WGT. MEAN : 98
MEAN : 100
COD : 11.54
PRD : 101.17

COV : 18.19
STD : 18.12
Avg. Abs. Dev : 11.39
MAX Sales Ratio : 157.17
MIN Sales Ratio : 62.37

95% Median C.I. : 95.17 to 100.60
95% Wgt. Mean C.I. : 90.60 to 106.39
95% Mean C.I. : 94.02 to 105.26

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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	Asstd. Val	
<u>Qtrts</u>												
01-OCT-12 To 31-DEC-12	2	90.14	90.14	88.26	04.36	102.13	86.21	94.07	N/A	220,000	194,179	
01-JAN-13 To 31-MAR-13	2	99.34	99.34	99.55	00.58	99.79	98.76	99.92	N/A	147,500	146,836	
01-APR-13 To 30-JUN-13	2	127.65	127.65	130.39	23.13	97.90	98.13	157.17	N/A	91,500	119,306	
01-JUL-13 To 30-SEP-13	4	101.23	100.93	100.40	01.70	100.53	97.82	103.46	N/A	83,125	83,459	
01-OCT-13 To 31-DEC-13	3	98.72	98.07	103.04	03.74	95.18	92.20	103.28	N/A	3,297,427	3,397,749	
01-JAN-14 To 31-MAR-14	4	92.69	92.23	89.46	05.99	103.10	85.35	98.18	N/A	216,475	193,668	
01-APR-14 To 30-JUN-14	5	95.17	94.16	90.51	08.84	104.03	75.00	109.50	N/A	1,661,300	1,503,606	
01-JUL-14 To 30-SEP-14	5	110.09	113.23	126.05	10.99	89.83	98.76	139.35	N/A	202,140	254,789	
01-OCT-14 To 31-DEC-14	4	98.95	99.09	98.62	04.04	100.48	93.22	105.25	N/A	164,662	162,386	
01-JAN-15 To 31-MAR-15	3	99.57	102.02	94.23	18.70	108.27	75.32	131.18	N/A	971,667	915,578	
01-APR-15 To 30-JUN-15	3	94.42	102.73	123.61	19.88	83.11	78.73	135.03	N/A	166,640	205,987	
01-JUL-15 To 30-SEP-15	3	65.87	78.98	85.37	23.44	92.51	62.37	108.69	N/A	29,250	24,970	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	10	99.34	103.80	100.32	08.86	103.47	86.21	157.17	94.07 to 103.46	125,050	125,448	
01-OCT-13 To 30-SEP-14	17	98.72	100.01	98.43	09.25	101.61	75.00	139.35	91.79 to 109.50	1,180,905	1,162,347	
01-OCT-14 To 30-SEP-15	13	96.97	95.96	98.27	16.72	97.65	62.37	135.03	75.32 to 108.69	320,101	314,550	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	11	99.92	104.72	103.33	07.35	101.35	92.20	157.17	97.82 to 103.46	972,980	1,005,397	
01-JAN-14 To 31-DEC-14	18	98.47	100.13	94.23	09.04	106.26	75.00	139.35	93.22 to 105.25	602,319	567,566	
<u>ALL</u>	40	98.74	99.64	98.49	11.54	101.17	62.37	157.17	95.17 to 100.60	637,180	627,588	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
01	29	99.03	101.24	98.66	12.40	102.62	65.87	157.17	96.97 to 103.28	839,824	828,610	
02	5	98.72	102.97	100.09	07.93	102.88	94.07	118.93	N/A	88,960	89,040	
03	6	94.20	89.12	91.44	09.04	97.46	62.37	99.92	62.37 to 99.92	114,583	104,774	
<u>ALL</u>	40	98.74	99.64	98.49	11.54	101.17	62.37	157.17	95.17 to 100.60	637,180	627,588	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
02	3	109.50	112.11	118.74	13.16	94.42	91.79	135.03	N/A	230,207	273,343	
03	37	98.72	98.63	97.93	11.00	100.71	62.37	157.17	95.17 to 99.92	670,178	656,311	
04												
<u>ALL</u>	40	98.74	99.64	98.49	11.54	101.17	62.37	157.17	95.17 to 100.60	637,180	627,588	

**93 York
COMMERCIAL**

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 40
 Total Sales Price : 25,487,197
 Total Adj. Sales Price : 25,487,197
 Total Assessed Value : 25,103,524
 Avg. Adj. Sales Price : 637,180
 Avg. Assessed Value : 627,588

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 100
 COD : 11.54
 PRD : 101.17

COV : 18.19
 STD : 18.12
 Avg. Abs. Dev : 11.39
 MAX Sales Ratio : 157.17
 MIN Sales Ratio : 62.37

95% Median C.I. : 95.17 to 100.60
 95% Wgt. Mean C.I. : 90.60 to 106.39
 95% Mean C.I. : 94.02 to 105.26

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	95.17	95.17	95.17	00.00	100.00	95.17	95.17	N/A	12,500	11,896	
Less Than 30,000	5	93.22	83.70	81.16	14.76	103.13	62.37	101.85	N/A	19,650	15,948	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	40	98.74	99.64	98.49	11.54	101.17	62.37	157.17	95.17 to 100.60	637,180	627,588	
Greater Than 14,999	39	98.76	99.76	98.50	11.74	101.28	62.37	157.17	94.42 to 100.92	653,197	643,375	
Greater Than 29,999	35	98.76	101.92	98.56	10.82	103.41	75.00	157.17	97.38 to 100.92	725,398	714,965	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	95.17	95.17	95.17	00.00	100.00	95.17	95.17	N/A	12,500	11,896	
15,000 TO 29,999	4	79.55	80.83	79.12	21.01	102.16	62.37	101.85	N/A	21,438	16,962	
30,000 TO 59,999	5	108.69	105.90	105.72	06.85	100.17	94.42	118.93	N/A	48,360	51,127	
60,000 TO 99,999	5	98.76	96.00	96.05	05.57	99.95	78.73	103.46	N/A	75,200	72,232	
100,000 TO 149,999	7	98.76	107.82	106.81	12.71	100.95	92.20	157.17	92.20 to 157.17	110,807	118,349	
150,000 TO 249,999	7	98.72	96.61	96.43	03.12	100.19	88.00	100.60	88.00 to 100.60	183,143	176,613	
250,000 TO 499,999	5	96.97	100.63	100.55	13.00	100.08	85.35	135.03	N/A	407,104	409,362	
500,000 TO 999,999	2	135.27	135.27	134.81	03.02	100.34	131.18	139.35	N/A	720,350	971,122	
1,000,000 +	4	87.34	88.24	95.40	14.98	92.49	75.00	103.28	N/A	4,809,320	4,588,299	
<u>ALL</u>	40	98.74	99.64	98.49	11.54	101.17	62.37	157.17	95.17 to 100.60	637,180	627,588	

93 York
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 40
Total Sales Price : 25,487,197
Total Adj. Sales Price : 25,487,197
Total Assessed Value : 25,103,524
Avg. Adj. Sales Price : 637,180
Avg. Assessed Value : 627,588

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Avg. Abs. Dev : 11.39
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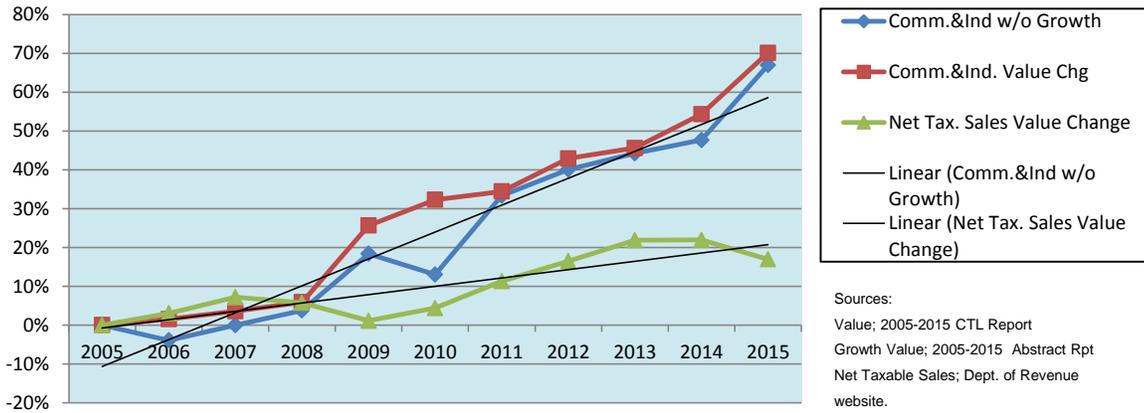
95% Median C.I. : 95.17 to 100.60
95% Wgt. Mean C.I. : 90.60 to 106.39
95% Mean C.I. : 94.02 to 105.26

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	98.72	98.72	98.72	00.00	100.00	98.72	98.72	N/A	200,000	197,445
321	1	105.25	105.25	105.25	00.00	100.00	105.25	105.25	N/A	113,646	119,613
326	1	65.87	65.87	65.87	00.00	100.00	65.87	65.87	N/A	20,750	13,669
340	1	94.07	94.07	94.07	00.00	100.00	94.07	94.07	N/A	115,000	108,175
341	1	98.13	98.13	98.13	00.00	100.00	98.13	98.13	N/A	83,000	81,445
343	4	115.27	111.22	97.03	20.86	114.62	75.00	139.35	N/A	2,357,675	2,287,598
344	5	97.38	95.92	96.03	06.33	99.89	78.73	108.69	N/A	145,900	140,111
349	1	88.00	88.00	88.00	00.00	100.00	88.00	88.00	N/A	190,000	167,199
350	3	98.18	97.39	98.85	01.75	98.52	94.42	99.57	N/A	219,267	216,736
352	4	100.65	102.91	87.94	19.23	117.02	75.32	135.03	N/A	593,905	522,285
353	5	103.46	114.08	116.37	13.07	98.03	98.76	157.17	N/A	78,500	91,349
384	2	97.54	97.54	96.46	04.43	101.12	93.22	101.85	N/A	20,000	19,292
391	2	109.43	109.43	103.42	08.69	105.81	99.92	118.93	N/A	122,500	126,684
406	4	97.89	90.36	103.12	11.84	87.63	62.37	103.28	N/A	2,437,445	2,513,583
528	3	98.76	96.66	96.66	02.31	100.00	92.20	99.03	N/A	128,333	124,046
531	1	85.35	85.35	85.35	00.00	100.00	85.35	85.35	N/A	433,900	370,340
554	1	86.21	86.21	86.21	00.00	100.00	86.21	86.21	N/A	325,000	280,183
<u>ALL</u>	40	98.74	99.64	98.49	11.54	101.17	62.37	157.17	95.17 to 100.60	637,180	627,588

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
2005	\$ 160,677,273	\$ 2,729,295	1.70%	\$ 157,947,978	-	\$ 174,044,925	-
2006	\$ 163,188,762	\$ 8,796,425	5.39%	\$ 154,392,337	-3.91%	\$ 179,332,412	3.04%
2007	\$ 166,451,675	\$ 5,841,642	3.51%	\$ 160,610,033	-1.58%	\$ 186,548,838	4.02%
2008	\$ 170,170,803	\$ 3,437,186	2.02%	\$ 166,733,617	0.17%	\$ 183,975,774	-1.38%
2009	\$ 201,910,087	\$ 11,694,870	5.79%	\$ 190,215,217	11.78%	\$ 175,954,696	-4.36%
2010	\$ 212,549,038	\$ 30,913,945	14.54%	\$ 181,635,093	-10.04%	\$ 181,685,565	3.26%
2011	\$ 216,001,118	\$ 1,718,440	0.80%	\$ 214,282,678	0.82%	\$ 193,699,998	6.61%
2012	\$ 229,635,719	\$ 4,548,523	1.98%	\$ 225,087,196	4.21%	\$ 202,763,647	4.68%
2013	\$ 233,996,438	\$ 2,209,652	0.94%	\$ 231,786,786	0.94%	\$ 212,138,472	4.62%
2014	\$ 247,968,727	\$ 10,705,536	4.32%	\$ 237,263,191	1.40%	\$ 212,238,915	0.05%
2015	\$ 273,349,080	\$ 5,040,204	1.84%	\$ 268,308,876	8.20%	\$ 203,537,669	-4.10%
Ann %chg	5.46%			Average	1.20%	2.23%	1.64%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-3.91%	1.56%	3.04%
2007	-0.04%	3.59%	7.18%
2008	3.77%	5.91%	5.71%
2009	18.38%	25.66%	1.10%
2010	13.04%	32.28%	4.39%
2011	33.36%	34.43%	11.29%
2012	40.09%	42.92%	16.50%
2013	44.26%	45.63%	21.89%
2014	47.66%	54.33%	21.94%
2015	66.99%	70.12%	16.95%

County Number
 County Name

93 York
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 53
Total Sales Price : 46,271,531
Total Adj. Sales Price : 46,271,531
Total Assessed Value : 32,417,509
Avg. Adj. Sales Price : 873,048
Avg. Assessed Value : 611,651

MEDIAN : 72
WGT. MEAN : 70
MEAN : 73
COD : 15.72
PRD : 104.82

COV : 19.95
STD : 14.65
Avg. Abs. Dev : 11.26
MAX Sales Ratio : 113.52
MIN Sales Ratio : 47.79

95% Median C.I. : 67.25 to 79.61
95% Wgt. Mean C.I. : 65.84 to 74.28
95% Mean C.I. : 69.50 to 77.38

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	12	72.68	73.96	70.68	16.10	104.64	52.02	92.30	57.66 to 88.48	1,066,748	753,931
01-JAN-13 To 31-MAR-13	2	83.44	83.44	72.56	33.35	114.99	55.61	111.27	N/A	695,286	504,509
01-APR-13 To 30-JUN-13	2	50.90	50.90	51.65	06.11	98.55	47.79	54.01	N/A	1,475,250	761,955
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	9	65.11	67.39	62.99	19.41	106.99	50.91	96.51	52.90 to 80.58	968,392	609,943
01-JAN-14 To 31-MAR-14	5	80.88	89.28	92.35	15.42	96.68	70.73	113.52	N/A	529,800	489,259
01-APR-14 To 30-JUN-14	3	80.52	76.48	73.20	10.82	104.48	61.39	87.52	N/A	549,479	402,221
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	6	67.09	67.89	67.91	01.68	99.97	66.59	71.68	66.59 to 71.68	751,362	510,221
01-JAN-15 To 31-MAR-15	7	79.61	78.16	77.54	07.88	100.80	68.13	87.44	68.13 to 87.44	918,529	712,261
01-APR-15 To 30-JUN-15	5	71.34	70.12	69.49	05.42	100.91	60.56	76.41	N/A	812,729	564,745
01-JUL-15 To 30-SEP-15	2	74.42	74.42	73.91	10.12	100.69	66.89	81.95	N/A	557,500	412,041
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	16	70.90	72.27	67.55	21.03	106.99	47.79	111.27	55.61 to 88.48	1,071,378	723,756
01-OCT-13 To 30-SEP-14	17	78.86	75.43	70.26	17.77	107.36	50.91	113.52	55.07 to 87.52	765,469	537,791
01-OCT-14 To 30-SEP-15	20	70.76	72.70	72.57	07.94	100.18	60.56	87.44	67.25 to 76.41	805,826	584,748
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	13	55.61	67.32	61.44	26.06	109.57	47.79	111.27	52.90 to 80.58	1,004,354	617,109
01-JAN-14 To 31-DEC-14	14	71.21	77.37	76.25	14.80	101.47	61.39	113.52	66.76 to 87.52	628,972	479,592
<u>ALL</u>	53	71.64	73.44	70.06	15.72	104.82	47.79	113.52	67.25 to 79.61	873,048	611,651

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	53	71.64	73.44	70.06	15.72	104.82	47.79	113.52	67.25 to 79.61	873,048	611,651
<u>ALL</u>	53	71.64	73.44	70.06	15.72	104.82	47.79	113.52	67.25 to 79.61	873,048	611,651

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Irrigated</u>											
County	30	71.49	70.00	67.20	13.99	104.17	47.79	92.30	66.01 to 76.41	930,383	625,187
2	30	71.49	70.00	67.20	13.99	104.17	47.79	92.30	66.01 to 76.41	930,383	625,187
<u>Dry</u>											
County	2	98.46	98.46	98.20	01.98	100.26	96.51	100.41	N/A	519,150	509,803
2	2	98.46	98.46	98.20	01.98	100.26	96.51	100.41	N/A	519,150	509,803
<u>ALL</u>	53	71.64	73.44	70.06	15.72	104.82	47.79	113.52	67.25 to 79.61	873,048	611,651

93 York
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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 Avg. Abs. Dev : 11.26
 MAX Sales Ratio : 113.52
 MIN Sales Ratio : 47.79

95% Median C.I. : 67.25 to 79.61
 95% Wgt. Mean C.I. : 65.84 to 74.28
 95% Mean C.I. : 69.50 to 77.38

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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	43	70.73	71.00	68.72	14.49	103.32	47.79	113.52	66.76 to 73.53	961,177	660,509
2	43	70.73	71.00	68.72	14.49	103.32	47.79	113.52	66.76 to 73.53	961,177	660,509
_____Dry_____											
County	4	98.46	93.86	96.45	12.17	97.31	67.25	111.27	N/A	434,768	419,329
2	4	98.46	93.86	96.45	12.17	97.31	67.25	111.27	N/A	434,768	419,329
_____ALL_____											
	53	71.64	73.44	70.06	15.72	104.82	47.79	113.52	67.25 to 79.61	873,048	611,651

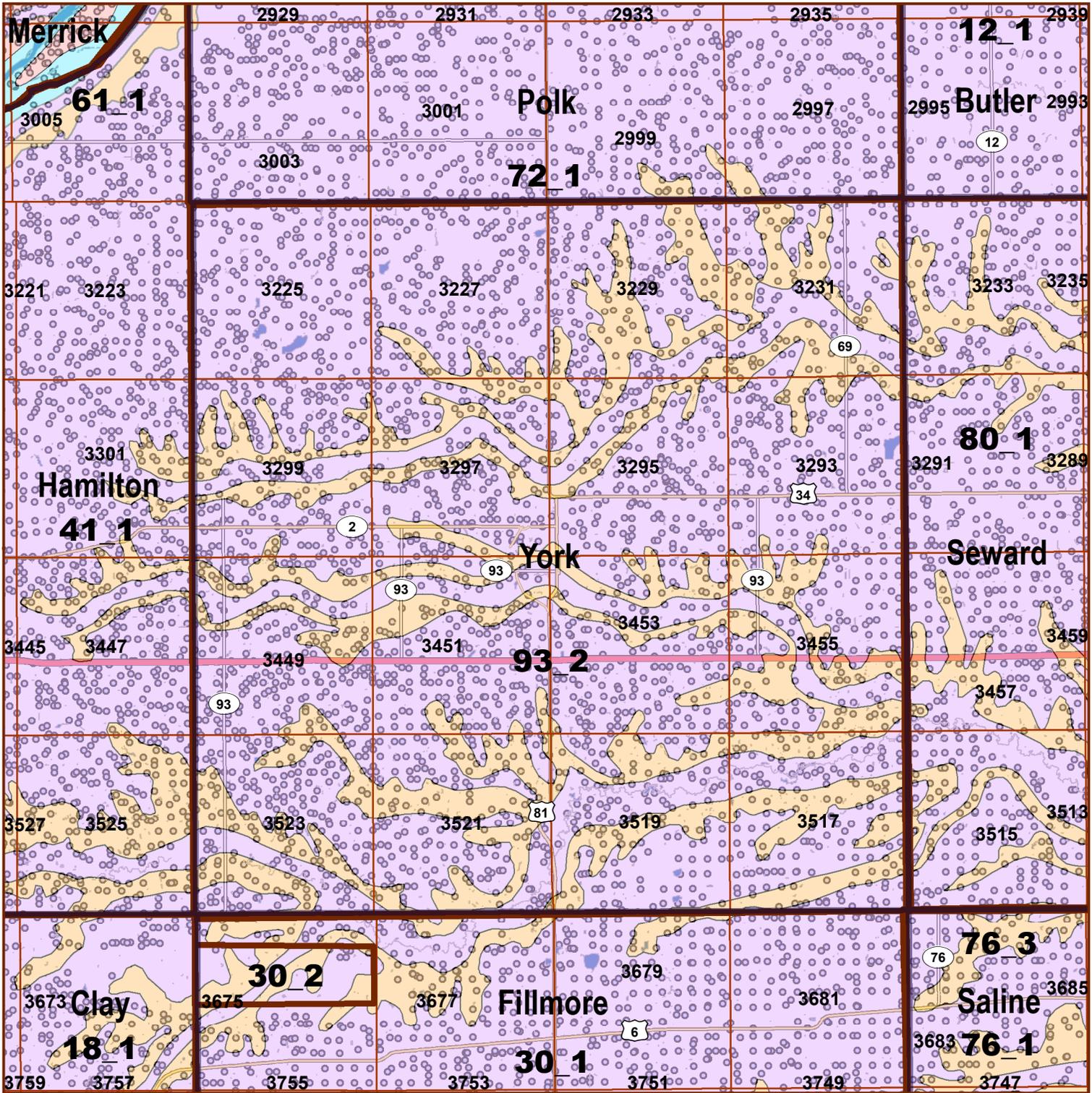
York County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	1	7,300	7,100	6,940	6,940	6,380	n/a	6,200	6,200	7,035
Butler	1	7,324	6,525	6,317	6,174	6,171	6,107	5,298	5,164	6,603
Clay	1	6,835	6,835	6,630	6,630	6,475	n/a	6,325	6,325	6,733
Fillmore	1	7,300	7,200	7,100	7,000	6,700	n/a	6,300	6,150	7,074
Hamilton	1	7,300	7,300	7,199	7,200	7,100	7,100	6,989	7,000	7,251
Polk	1	7,493	6,797	6,364	5,968	5,514	5,395	5,212	4,621	6,846
Saline	3	7,248	7,247	7,141	6,893	6,196	5,150	5,144	4,920	6,889
Seward	1	7,600	7,500	7,200	7,149	6,900	n/a	5,300	4,789	7,068

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	1	5,376	5,376	4,900	4,900	4,700	n/a	4,600	4,600	5,100
Butler	1	6,300	5,300	5,199	5,083	4,599	4,299	3,400	3,300	4,794
Clay	1	3,645	3,495	3,365	3,265	3,160	n/a	3,060	3,060	3,403
Fillmore	1	4,255	4,215	4,115	4,065	3,895	n/a	3,620	3,555	4,102
Hamilton	1	5,000	5,000	4,800	4,800	4,700	4,700	4,600	4,600	4,885
Polk	1	5,635	5,336	4,040	4,040	3,680	3,580	3,470	3,470	4,918
Saline	3	4,693	4,688	4,224	4,140	4,043	3,523	3,517	3,347	4,260
Seward	1	5,900	5,800	5,300	5,300	5,300	3,850	3,800	2,900	5,213

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	1	2,119	2,045	1,804	1,801	1,684	n/a	1,564	1,559	1,670
Butler	1	2,649	2,599	2,571	2,543	2,500	2,448	2,380	2,347	2,423
Clay	1	1,530	1,530	1,530	1,530	1,455	n/a	1,455	1,455	1,477
Fillmore	1	1,660	1,641	1,580	1,520	1,532	n/a	1,401	1,400	1,489
Hamilton	1	2,300	2,300	2,200	2,200	2,100	2,100	2,000	2,000	2,080
Polk	1	1,910	1,910	1,910	1,910	1,910	1,910	1,790	1,790	1,854
Saline	3	1,925	1,950	1,923	1,924	1,875	1,673	1,649	1,548	1,751
Seward	1	2,091	2,082	1,970	1,944	1,761	1,800	1,696	1,599	1,738

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



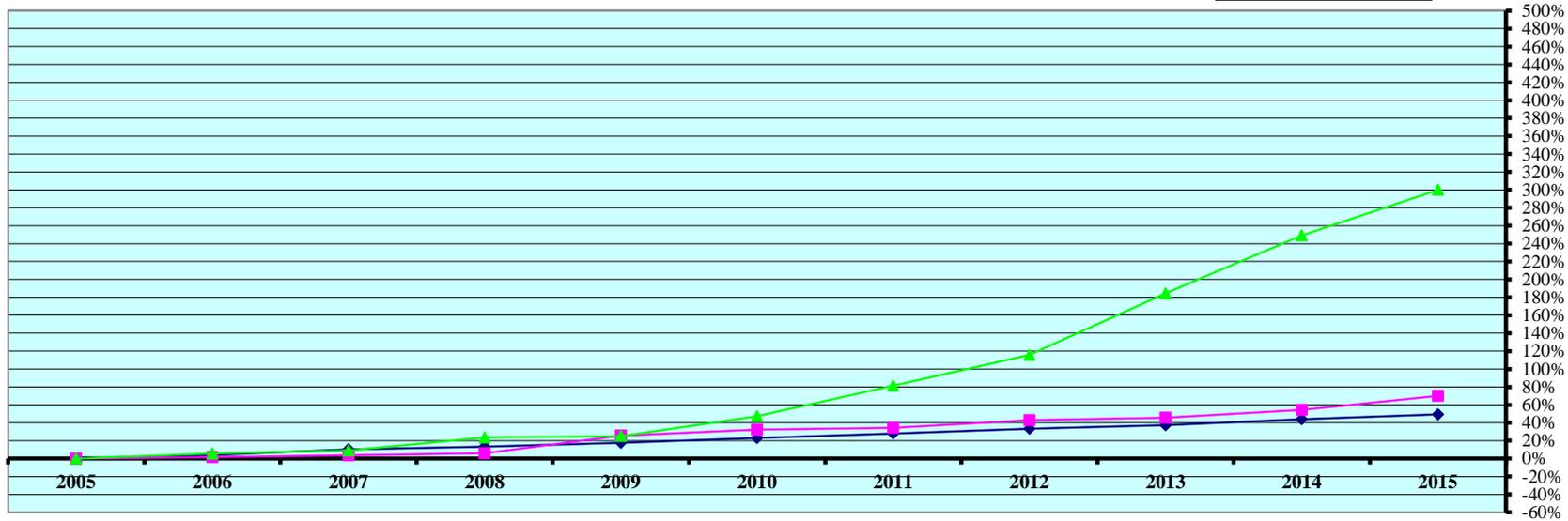
Legend

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

York County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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
2005	332,764,045	--	--	--	160,677,273	--	--	--	550,161,512	--	--	--
2006	345,803,882	13,039,837	3.92%	3.92%	163,188,762	2,511,489	1.56%	1.56%	580,958,819	30,797,307	5.60%	5.60%
2007	366,824,292	21,020,410	6.08%	10.24%	166,451,675	3,262,913	2.00%	3.59%	599,489,543	18,530,724	3.19%	8.97%
2008	376,829,798	10,005,506	2.73%	13.24%	170,170,803	3,719,128	2.23%	5.91%	679,653,544	80,164,001	13.37%	23.54%
2009	390,871,053	14,041,255	3.73%	17.46%	201,910,087	31,739,284	18.65%	25.66%	688,049,148	8,395,604	1.24%	25.06%
2010	408,893,268	18,022,215	4.61%	22.88%	212,549,038	10,638,951	5.27%	32.28%	810,334,010	122,284,862	17.77%	47.29%
2011	426,147,110	17,253,842	4.22%	28.06%	216,001,118	3,452,080	1.62%	34.43%	998,450,521	188,116,511	23.21%	81.48%
2012	443,122,617	16,975,507	3.98%	33.16%	229,635,719	13,634,601	6.31%	42.92%	1,186,059,219	187,608,698	18.79%	115.58%
2013	456,677,500	13,554,883	3.06%	37.24%	233,996,438	4,360,719	1.90%	45.63%	1,564,220,792	378,161,573	31.88%	184.32%
2014	478,899,974	22,222,474	4.87%	43.92%	247,968,727	13,972,289	5.97%	54.33%	1,920,995,438	356,774,646	22.81%	249.17%
2015	496,918,275	18,018,301	3.76%	49.33%	273,349,080	25,380,353	10.24%	70.12%	2,200,495,616	279,500,178	14.55%	299.97%

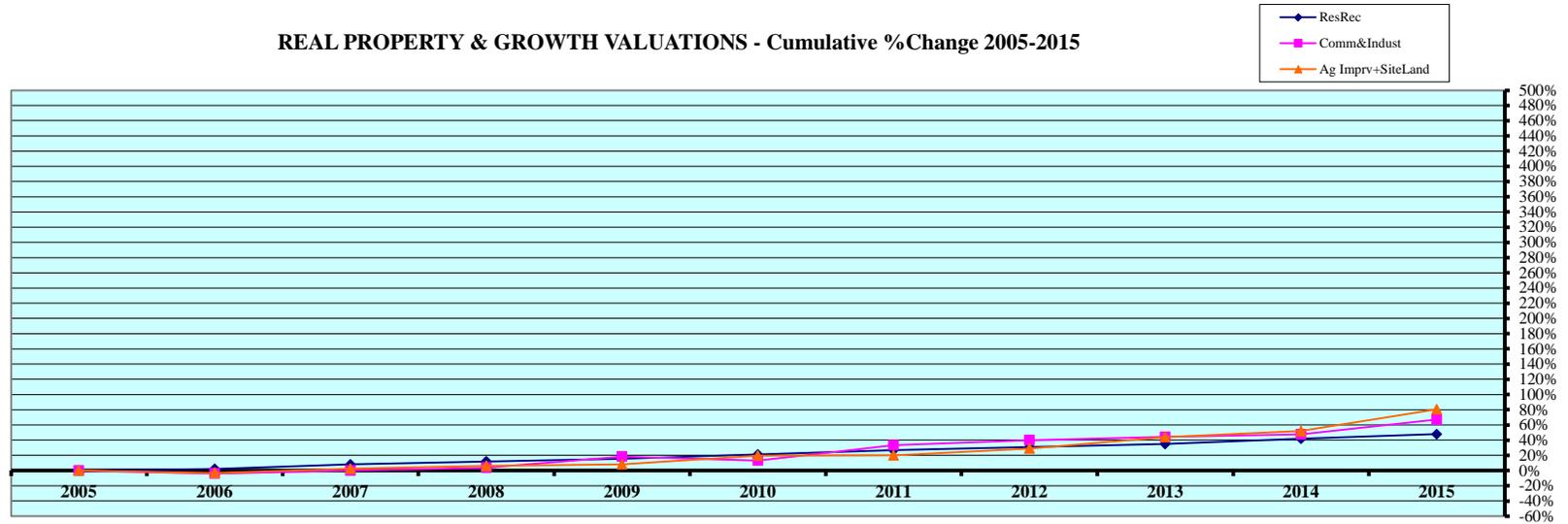
Rate Annual %chg: Residential & Recreational **4.09%** Commercial & Industrial **5.46%** Agricultural Land **14.87%**

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

CHART 1 EXHIBIT 93B Page 1

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

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



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	
2005	332,764,045	4,288,012	1.29%	328,476,033	--	--	160,677,273	2,729,295	1.70%	157,947,978	--	--	
2006	345,803,882	5,959,027	1.72%	339,844,855	2.13%	2.13%	163,188,762	8,796,425	5.39%	154,392,337	-3.91%	-3.91%	
2007	366,824,292	7,418,377	2.02%	359,405,915	3.93%	8.01%	166,451,675	5,841,642	3.51%	160,610,033	-1.58%	-0.04%	
2008	376,829,798	4,117,729	1.09%	372,712,069	1.61%	12.00%	170,170,803	3,437,186	2.02%	166,733,617	0.17%	3.77%	
2009	390,871,053	6,228,491	1.59%	384,642,562	2.07%	15.59%	201,910,087	11,694,870	5.79%	190,215,217	11.78%	18.38%	
2010	408,893,268	5,681,379	1.39%	403,211,889	3.16%	21.17%	212,549,038	30,913,945	14.54%	181,635,093	-10.04%	13.04%	
2011	426,147,110	4,520,007	1.06%	421,627,103	3.11%	26.70%	216,001,118	1,718,440	0.80%	214,282,678	0.82%	33.36%	
2012	443,122,617	7,858,693	1.77%	435,263,924	2.14%	30.80%	229,635,719	4,548,523	1.98%	225,087,196	4.21%	40.09%	
2013	456,677,500	7,704,889	1.69%	448,972,611	1.32%	34.92%	233,996,438	2,209,652	0.94%	231,786,786	0.94%	44.26%	
2014	478,899,974	7,092,259	1.48%	471,807,715	3.31%	41.78%	247,968,727	10,705,536	4.32%	237,263,191	1.40%	47.66%	
2015	496,918,275	5,001,842	1.01%	491,916,433	2.72%	47.83%	273,349,080	5,040,204	1.84%	268,308,876	8.20%	66.99%	
Rate Ann%chg	4.09%			Resid & Rec. w/o growth			5.46%			C & I w/o growth			1.20%

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	% growth of value		
2005	43,310,331	25,493,326	68,803,657	852,086	1.24%	67,951,571	--
2006	43,175,460	24,486,913	67,662,373	917,793	1.36%	66,744,580	-2.99%
2007	44,585,205	26,519,472	71,104,677	594,376	0.84%	70,510,301	2.48%
2008	46,508,342	27,854,065	74,362,407	1,359,418	1.83%	73,002,989	6.10%
2009	48,339,268	28,925,381	77,264,649	2,779,134	3.60%	74,485,515	8.26%
2010	52,203,775	32,150,580	84,354,355	2,078,009	2.46%	82,276,346	19.58%
2011	53,801,819	31,744,060	85,545,879	3,041,494	3.56%	82,504,385	19.91%
2012	57,142,190	36,750,097	93,892,287	5,195,257	5.53%	88,697,030	28.91%
2013	61,124,533	43,911,886	105,036,419	6,089,555	5.80%	98,946,864	43.81%
2014	62,884,488	47,806,139	110,690,627	6,185,151	5.59%	104,505,476	51.89%
2015	70,352,875	57,348,661	127,701,536	3,526,181	2.76%	124,175,355	80.48%
Rate Ann%chg	4.97%	8.45%	6.38%	Ag Imprv+Site w/o growth		2.91%	

(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; 2005 - 2015 CTL

Growth Value; 2005-2015 Abstract of Asmnt Rpt.

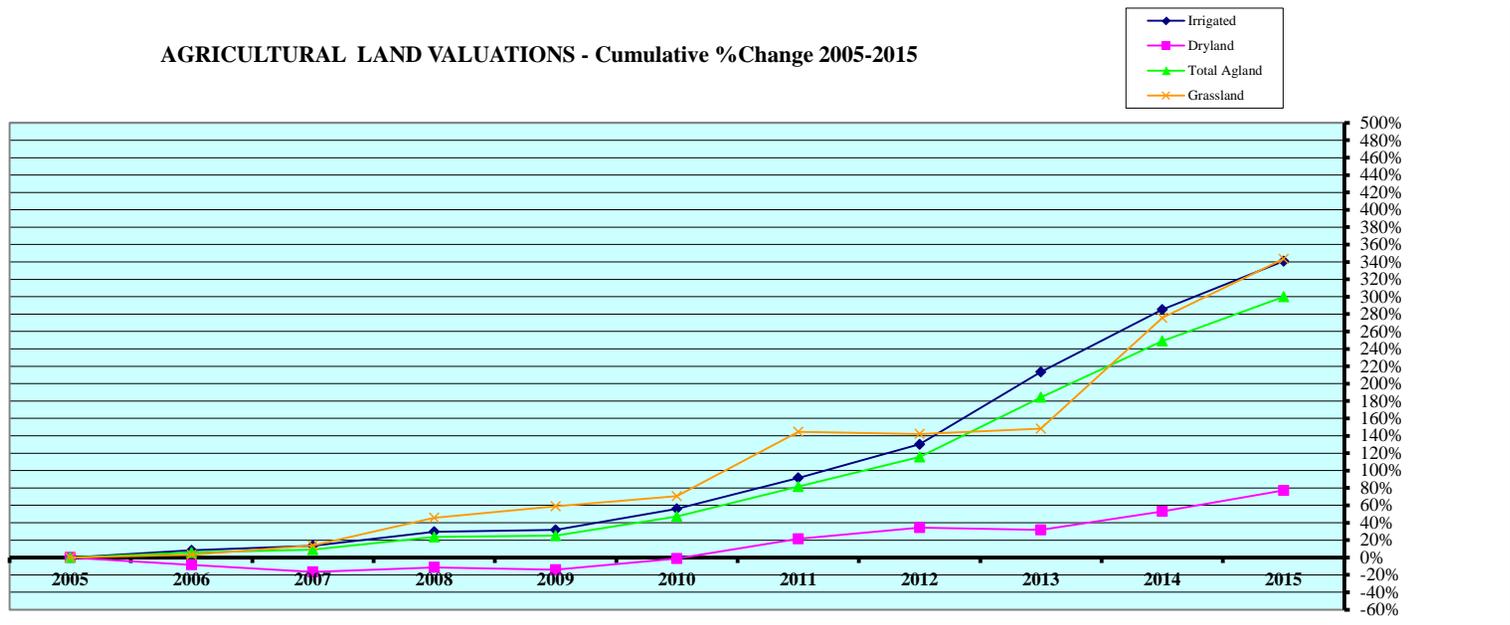
NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2016

Cnty# 93
County YORK

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



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
2005	456,737,528	--	--	--	85,026,586	--	--	--	7,757,146	--	--	--
2006	494,222,611	37,485,083	8.21%	8.21%	77,871,848	-7,154,738	-8.41%	-8.41%	8,016,960	259,814	3.35%	3.35%
2007	518,783,839	24,561,228	4.97%	13.58%	70,902,994	-6,968,854	-8.95%	-16.61%	8,822,207	805,247	10.04%	13.73%
2008	591,488,655	72,704,816	14.01%	29.50%	75,373,616	4,470,622	6.31%	-11.35%	11,295,815	2,473,608	28.04%	45.62%
2009	601,721,922	10,233,267	1.73%	31.74%	73,001,385	-2,372,231	-3.15%	-14.14%	12,333,609	1,037,794	9.19%	59.00%
2010	712,017,149	110,295,227	18.33%	55.89%	83,903,211	10,901,826	14.93%	-1.32%	13,224,928	891,319	7.23%	70.49%
2011	874,718,583	162,701,434	22.85%	91.51%	103,283,142	19,379,931	23.10%	21.47%	18,983,277	5,758,349	43.54%	144.72%
2012	1,051,120,588	176,402,005	20.17%	130.14%	114,215,717	10,932,575	10.59%	34.33%	18,788,508	-194,769	-1.03%	142.21%
2013	1,431,060,693	379,940,105	36.15%	213.32%	112,003,340	-2,212,377	-1.94%	31.73%	19,264,987	476,479	2.54%	148.35%
2014	1,759,791,383	328,730,690	22.97%	285.30%	130,207,157	18,203,817	16.25%	53.14%	29,134,041	9,869,054	51.23%	275.58%
2015	2,013,630,082	253,838,699	14.42%	340.87%	150,613,533	20,406,376	15.67%	77.14%	34,402,271	5,268,230	18.08%	343.49%

Rate Ann.%chg: Irrigated **15.99%** Dryland **5.88%** Grassland **16.06%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	602,240	--	--	--	38,012	--	--	--	550,161,512	--	--	--
2006	792,680	190,440	31.62%	31.62%	54,720	16,708	43.95%	43.95%	580,958,819	30,797,307	5.60%	5.60%
2007	858,428	65,748	8.29%	42.54%	122,075	67,355	123.09%	221.15%	599,489,543	18,530,724	3.19%	8.97%
2008	927,080	68,652	8.00%	53.94%	568,378	446,303	365.60%	1395.26%	679,653,544	80,164,001	13.37%	23.54%
2009	938,802	11,722	1.26%	55.89%	53,430	-514,948	-90.60%	40.56%	688,049,148	8,395,604	1.24%	25.06%
2010	1,126,123	187,321	19.95%	86.99%	62,599	9,169	17.16%	64.68%	810,334,010	122,284,862	17.77%	47.29%
2011	1,244,827	118,704	10.54%	106.70%	220,692	158,093	252.55%	480.59%	998,450,521	188,116,511	23.21%	81.48%
2012	1,647,962	403,135	32.38%	173.64%	286,444	65,752	29.79%	653.56%	1,186,059,219	187,608,698	18.79%	115.58%
2013	1,625,934	-22,028	-1.34%	169.98%	265,838	-20,606	-7.19%	599.35%	1,564,220,792	378,161,573	31.88%	184.32%
2014	1,655,878	29,944	1.84%	174.95%	206,979	-58,859	-22.14%	444.51%	1,920,995,438	356,774,646	22.81%	249.17%
2015	1,650,325	-5,553	-0.34%	174.03%	199,405	-7,574	-3.66%	424.58%	2,200,495,616	279,500,178	14.55%	299.97%

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

Rate Ann.%chg: Total Agric Land **14.87%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (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
2005	456,236,812	249,517	1,828			84,627,703	62,487	1,354			7,737,395	25,211	307		
2006	495,831,662	259,540	1,910	4.48%	4.48%	77,964,410	53,630	1,454	7.34%	7.34%	8,035,563	24,333	330	7.60%	7.60%
2007	518,646,503	266,372	1,947	1.92%	6.49%	71,226,585	47,497	1,500	3.15%	10.73%	8,902,313	23,727	375	13.61%	22.25%
2008	591,375,689	267,952	2,207	13.35%	20.70%	75,503,111	45,979	1,642	9.50%	21.25%	11,252,578	23,626	476	26.94%	55.19%
2009	600,353,312	269,643	2,226	0.88%	21.77%	73,696,347	44,458	1,658	0.95%	22.40%	12,312,753	23,408	526	10.44%	71.39%
2010	710,843,317	271,335	2,620	17.67%	43.28%	84,282,170	42,840	1,967	18.68%	45.27%	13,151,785	22,729	579	10.01%	88.54%
2011	875,312,952	274,649	3,187	21.65%	74.30%	103,609,555	38,955	2,660	35.19%	96.39%	18,909,328	23,034	821	41.88%	167.49%
2012	1,050,251,684	276,391	3,800	19.23%	107.82%	115,084,658	37,512	3,068	15.35%	126.53%	18,891,294	22,758	830	1.11%	170.47%
2013	1,432,592,539	280,008	5,116	34.64%	179.81%	111,540,966	34,704	3,214	4.76%	137.32%	19,173,502	21,946	874	5.25%	184.67%
2014	1,762,304,794	284,492	6,195	21.08%	238.78%	129,024,952	30,894	4,176	29.94%	208.37%	28,632,066	20,583	1,391	59.22%	353.26%
2015	2,015,397,388	286,460	7,036	13.58%	284.77%	150,038,738	29,430	5,098	22.07%	276.44%	33,210,840	19,904	1,669	19.95%	443.68%

Rate Annual %chg Average Value/Acre: 14.42%

14.17%

18.45%

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
2005	606,540	3,421	177			61,212	202	304			549,269,662	340,837	1,612		
2006	798,472	3,380	236	33.24%	33.24%	113,092	292	388	27.68%	27.68%	582,743,199	341,174	1,708	5.99%	5.99%
2007	864,525	3,358	257	8.99%	45.22%	90,738	197	460	18.53%	51.34%	599,730,664	341,151	1,758	2.92%	9.09%
2008	926,480	3,333	278	7.97%	56.79%	55,813	127	438	-4.70%	44.23%	679,113,671	341,018	1,991	13.28%	23.57%
2009	930,597	3,265	285	2.52%	60.75%	46,413	135	343	-21.75%	12.86%	687,339,422	340,909	2,016	1.24%	25.11%
2010	1,109,291	3,262	340	19.33%	91.81%	60,751	151	402	17.21%	32.28%	809,447,314	340,317	2,379	17.97%	47.59%
2011	1,211,806	2,677	453	33.08%	155.26%	220,794	368	600	49.36%	97.57%	999,264,435	339,684	2,942	23.68%	82.54%
2012	1,617,842	2,696	600	32.61%	238.50%	292,308	366	798	33.04%	162.84%	1,186,137,786	339,723	3,491	18.69%	116.66%
2013	1,622,028	2,697	602	0.22%	239.25%	269,886	337	800	0.19%	163.33%	1,565,198,921	339,692	4,608	31.97%	185.92%
2014	1,625,757	2,713	599	-0.37%	238.02%	769,206	831	925	15.69%	204.64%	1,922,356,775	339,513	5,662	22.88%	251.35%
2015	1,651,093	2,754	600	0.04%	238.13%	1,126,036	962	1,170	26.47%	285.28%	2,201,424,095	339,510	6,484	14.52%	302.36%

93
YORK

Rate Annual %chg Average Value/Acre: 14.94%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
13,665	YORK	240,691,821	17,087,576	40,163,148	495,709,559	187,841,431	85,507,649	1,208,716	2,200,495,616	70,352,875	57,348,661	0	3,396,407,052
cnty.sector.value % of total value:		7.09%	0.50%	1.18%	14.60%	5.53%	2.52%	0.04%	64.79%	2.07%	1.69%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
234	BENEDICT	1,005,138	101,862	121,280	5,432,992	2,004,785	0	0	0	0	0	0	8,666,057
1.71%	%sector of county sector	0.42%	0.60%	0.30%	1.10%	1.07%							0.26%
	%sector of municipality	11.60%	1.18%	1.40%	62.69%	23.13%							100.00%
273	BRADSHAW	913,874	379,663	1,129,239	7,141,031	4,033,756	0	0	0	0	0	0	13,597,563
2.00%	%sector of county sector	0.38%	2.22%	2.81%	1.44%	2.15%							0.40%
	%sector of municipality	6.72%	2.79%	8.30%	52.52%	29.67%							100.00%
223	GRESHAM	139,593	32,830	7,045	3,873,512	2,318,216	0	0	0	0	0	0	6,371,196
1.63%	%sector of county sector	0.06%	0.19%	0.02%	0.78%	1.23%							0.19%
	%sector of municipality	2.19%	0.52%	0.11%	60.80%	36.39%							100.00%
991	HENDERSON	3,671,112	166,261	11,733	38,030,726	6,928,998	0	0	0	0	0	0	48,808,830
7.25%	%sector of county sector	1.53%	0.97%	0.03%	7.67%	3.69%							1.44%
	%sector of municipality	7.52%	0.34%	0.02%	77.92%	14.20%							100.00%
30	LUSHTON	28,736	3,117	669	760,010	862,620	0	0	444,700	0	0	0	2,099,852
0.22%	%sector of county sector	0.01%	0.15%	0.00%	0.15%	0.46%			0.02%				0.06%
	%sector of municipality	1.37%	0.15%	0.03%	36.19%	41.08%			21.18%				100.00%
409	MCCOOL JUNCTION	779,744	38,241	8,206	12,616,794	2,934,743	0	0	0	0	0	0	16,377,728
2.99%	%sector of county sector	0.32%	0.22%	0.02%	2.55%	1.56%							0.48%
	%sector of municipality	4.76%	0.23%	0.05%	77.04%	17.92%							100.00%
62	THAYER	690,176	4,181	897	1,049,215	372,093	0	0	388,432	0	6,525	0	2,511,519
0.45%	%sector of county sector	0.29%	0.02%	0.00%	0.21%	0.20%			0.02%		0.01%		0.07%
	%sector of municipality	27.48%	0.17%	0.04%	41.78%	14.82%			15.47%		0.26%		100.00%
236	WACO	320,182	284,675	755,958	9,343,892	1,958,746	635,884	0	0	0	0	0	13,299,337
1.73%	%sector of county sector	0.13%	1.67%	1.88%	1.88%	1.04%	0.74%						0.39%
	%sector of municipality	2.41%	2.14%	5.68%	70.26%	14.73%	4.78%						100.00%
7768	YORK	27,666,033	3,312,432	3,535,820	283,223,607	148,148,591	13,787,930	0	0	0	0	0	479,674,413
56.85%	%sector of county sector	11.49%	19.39%	8.80%	57.13%	78.87%	16.12%						14.12%
	%sector of municipality	5.77%	0.69%	0.74%	59.04%	30.89%	2.87%						100.00%
10,226	Total Municipalities	35,214,588	4,323,262	5,570,847	361,471,779	169,562,548	14,423,814	0	833,132	0	6,525	0	591,406,495
74.83%	%all municip.sect of cnty	14.63%	25.30%	13.87%	72.92%	90.27%	16.87%		0.04%		0.01%		17.41%

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Cnty#	County
93	YORK

CHART 5

EXHIBIT

93B

Page 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 10,060

Value : 3,121,957,295

Growth 11,966,403

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	458	5,523,537	33	728,883	22	727,899	513	6,980,319	
02. Res Improve Land	3,892	40,035,038	251	11,441,390	431	17,967,399	4,574	69,443,827	
03. Res Improvements	3,952	327,301,648	331	44,690,193	521	61,578,288	4,804	433,570,129	
04. Res Total	4,410	372,860,223	364	56,860,466	543	80,273,586	5,317	509,994,275	6,462,003
% of Res Total	82.94	73.11	6.85	11.15	10.21	15.74	52.85	16.34	54.00
05. Com UnImp Land	157	5,875,814	16	427,437	3	91,465	176	6,394,716	
06. Com Improve Land	670	22,475,457	34	2,378,585	28	2,981,980	732	27,836,022	
07. Com Improvements	693	143,598,454	40	5,929,864	33	6,083,779	766	155,612,097	
08. Com Total	850	171,949,725	56	8,735,886	36	9,157,224	942	189,842,835	1,677,301
% of Com Total	90.23	90.57	5.94	4.60	3.82	4.82	9.36	6.08	14.02
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	10	1,168,386	3	2,007,100	3	1,402,860	16	4,578,346	
11. Ind Improvements	10	13,255,428	4	41,044,839	3	26,629,036	17	80,929,303	
12. Ind Total	10	14,423,814	4	43,051,939	3	28,031,896	17	85,507,649	0
% of Ind Total	58.82	16.87	23.53	50.35	17.65	32.78	0.17	2.74	0.00
13. Rec UnImp Land	1	59,200	1	4,650	7	138,051	9	201,901	
14. Rec Improve Land	0	0	2	2,684	6	215,765	8	218,449	
15. Rec Improvements	0	0	2	33,863	18	769,033	20	802,896	
16. Rec Total	1	59,200	3	41,197	25	1,122,849	29	1,223,246	20,885
% of Rec Total	3.45	4.84	10.34	3.37	86.21	91.79	0.29	0.04	0.17
Res & Rec Total	4,411	372,919,423	367	56,901,663	568	81,396,435	5,346	511,217,521	6,482,888
% of Res & Rec Total	82.51	72.95	6.86	11.13	10.62	15.92	53.14	16.37	54.18
Com & Ind Total	860	186,373,539	60	51,787,825	39	37,189,120	959	275,350,484	1,677,301
% of Com & Ind Total	89.68	67.69	6.26	18.81	4.07	13.51	9.53	8.82	14.02
17. Taxable Total	5,271	559,292,962	427	108,689,488	607	118,585,555	6,305	786,568,005	8,160,189
% of Taxable Total	83.60	71.11	6.77	13.82	9.63	15.08	62.67	25.19	68.19

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	3	28,454	537,889	0	0	0
19. Commercial	42	2,334,889	18,594,802	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	3	28,454	537,889
19. Commercial	0	0	0	42	2,334,889	18,594,802
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				45	2,363,343	19,132,691

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	408	53	77	538

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	702,227	424	225,358,735	2,258	1,338,552,791	2,687	1,564,613,753
28. Ag-Improved Land	1	134,705	149	87,205,045	893	586,305,464	1,043	673,645,214
29. Ag Improvements	1	2,725	151	15,744,778	916	81,382,820	1,068	97,130,323
30. Ag Total							3,755	2,335,389,290

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	96	99.39	2,435,055	
33. HomeSite Improvements	0	0.00	0	90	0.00	9,462,133	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.40	1,600	32	61.44	439,565	
36. FarmSite Improv Land	1	0.55	2,200	131	347.30	2,541,337	
37. FarmSite Improvements	1	0.00	2,725	142	0.00	6,282,645	
38. FarmSite Total							
39. Road & Ditches	0	4.79	0	0	985.79	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	7	5.72	140,140	7	5.72	140,140	
32. HomeSite Improv Land	519	527.60	12,892,200	615	626.99	15,327,255	
33. HomeSite Improvements	510	0.00	47,449,255	600	0.00	56,911,388	1,182,482
34. HomeSite Total				607	632.71	72,378,783	
35. FarmSite UnImp Land	134	185.54	1,141,020	167	247.38	1,582,185	
36. FarmSite Improv Land	817	2,264.69	15,775,870	949	2,612.54	18,319,407	
37. FarmSite Improvements	837	0.00	33,933,565	980	0.00	40,218,935	2,623,732
38. FarmSite Total				1,147	2,859.92	60,120,527	
39. Road & Ditches	0	6,945.19	0	0	7,935.77	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,754	11,428.40	132,499,310	3,806,214

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	149,376.56	52.00%	1,090,448,888	53.97%	7,300.00
46. 1A	53,236.57	18.53%	377,979,647	18.71%	7,100.00
47. 2A1	16,481.02	5.74%	114,378,291	5.66%	6,940.00
48. 2A	13,534.98	4.71%	93,932,749	4.65%	6,940.00
49. 3A1	29,587.17	10.30%	188,766,170	9.34%	6,380.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	15,116.80	5.26%	93,724,160	4.64%	6,200.00
52. 4A	9,902.28	3.45%	61,394,136	3.04%	6,200.00
53. Total	287,235.38	100.00%	2,020,624,041	100.00%	7,034.73
Dry					
54. 1D1	9,093.08	31.67%	48,884,394	33.38%	5,376.00
55. 1D	7,343.67	25.58%	39,479,580	26.96%	5,376.00
56. 2D1	965.84	3.36%	4,732,616	3.23%	4,900.00
57. 2D	2,845.96	9.91%	13,945,204	9.52%	4,900.00
58. 3D1	4,487.77	15.63%	21,092,519	14.40%	4,700.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,383.58	8.30%	10,964,468	7.49%	4,600.00
61. 4D	1,594.04	5.55%	7,332,584	5.01%	4,600.00
62. Total	28,713.94	100.00%	146,431,365	100.00%	5,099.66
Grass					
63. 1G1	996.97	4.91%	2,112,583	6.23%	2,119.00
64. 1G	1,801.50	8.87%	3,684,700	10.86%	2,045.35
65. 2G1	525.21	2.59%	947,298	2.79%	1,803.66
66. 2G	1,302.07	6.41%	2,345,236	6.91%	1,801.16
67. 3G1	2,860.73	14.08%	4,818,460	14.20%	1,684.35
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,452.66	12.07%	3,835,873	11.31%	1,563.96
70. 4G	10,375.87	51.07%	16,177,233	47.69%	1,559.12
71. Total	20,315.01	100.00%	33,921,383	100.00%	1,669.77
Irrigated Total					
	287,235.38	84.60%	2,020,624,041	91.73%	7,034.73
Dry Total					
	28,713.94	8.46%	146,431,365	6.65%	5,099.66
Grass Total					
	20,315.01	5.98%	33,921,383	1.54%	1,669.77
72. Waste	2,862.03	0.84%	1,715,941	0.08%	599.55
73. Other	394.50	0.12%	197,250	0.01%	500.00
74. Exempt	909.73	0.27%	0	0.00%	0.00
75. Market Area Total	339,520.86	100.00%	2,202,889,980	100.00%	6,488.23

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	72.03	524,794	39,722.78	282,233,827	247,440.57	1,737,865,420	287,235.38	2,020,624,041
77. Dry Land	58.89	306,112	3,992.10	20,653,120	24,662.95	125,472,133	28,713.94	146,431,365
78. Grass	0.80	1,632	2,404.45	4,078,642	17,909.76	29,841,109	20,315.01	33,921,383
79. Waste	0.14	84	275.64	165,384	2,586.25	1,550,473	2,862.03	1,715,941
80. Other	1.02	510	33.70	16,850	359.78	179,890	394.50	197,250
81. Exempt	8.05	0	579.44	0	322.24	0	909.73	0
82. Total	132.88	833,132	46,428.67	307,147,823	292,959.31	1,894,909,025	339,520.86	2,202,889,980

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	287,235.38	84.60%	2,020,624,041	91.73%	7,034.73
Dry Land	28,713.94	8.46%	146,431,365	6.65%	5,099.66
Grass	20,315.01	5.98%	33,921,383	1.54%	1,669.77
Waste	2,862.03	0.84%	1,715,941	0.08%	599.55
Other	394.50	0.12%	197,250	0.01%	500.00
Exempt	909.73	0.27%	0	0.00%	0.00
Total	339,520.86	100.00%	2,202,889,980	100.00%	6,488.23

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	45,889	103	242,395	103	5,144,708	131	5,432,992	8,460
83.2 Bradshaw City	26	126,975	140	388,521	147	6,689,238	173	7,204,734	58,949
83.3 Gresham City	36	60,101	116	204,836	116	3,643,731	152	3,908,668	26,885
83.4 Henderson City	29	276,467	424	3,308,476	428	35,620,435	457	39,205,378	517,602
83.5 Lushton City	21	9,125	22	9,522	28	709,252	49	727,899	55,650
83.6 Mccool Jct	35	126,206	173	1,089,944	173	11,733,751	208	12,949,901	6,740
83.7 Rural Benedict	2	89,845	77	2,905,861	92	10,152,797	94	13,148,503	277,738
83.8 Rural Bradshaw	6	87,310	103	3,957,373	111	13,192,510	117	17,237,193	244,035
83.9 Rural Gresham	4	203,490	35	1,529,767	39	4,502,086	43	6,235,343	0
83.10 Rural Henderson	2	20,335	44	1,619,871	56	6,723,951	58	8,364,157	0
83.11 Rural Mccool Jct	14	293,855	94	3,970,458	111	11,196,196	125	15,460,509	500,071
83.12 Rural Waco	6	409,760	84	3,662,918	110	12,565,890	116	16,638,568	537,287
83.13 Rural York	1	25,100	54	2,418,046	67	8,902,436	68	11,345,582	136,105
83.14 Sacks Lake	0	0	0	0	19	1,286,458	19	1,286,458	20,885
83.15 Spring Lake Etc	12	80,861	31	776,256	31	6,220,884	43	7,078,001	546,540
83.16 Thayer City	29	18,208	33	47,971	34	995,799	63	1,061,978	12,735
83.17 Waco City	20	119,724	132	835,495	133	8,499,532	153	9,454,751	168,460
83.18 York City	235	4,774,194	2,751	33,980,467	2,792	254,433,708	3,027	293,188,369	2,476,437
83.19 York Suburban	16	414,775	166	8,714,099	234	32,159,663	250	41,288,537	888,309
84 Residential Total	522	7,182,220	4,582	69,662,276	4,824	434,373,025	5,346	511,217,521	6,482,888

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Benedict City	5	9,532	25	67,256	26	2,015,241	31	2,092,029	82,724
85.2	Bradshaw City	10	42,746	28	134,045	31	3,857,515	41	4,034,306	0
85.3	Gresham City	11	6,101	26	58,338	26	2,252,808	37	2,317,247	0
85.4	Henderson City	17	180,670	71	1,039,155	71	5,798,426	88	7,018,251	79,565
85.5	Lushton City	1	35	5	9,412	5	1,311,923	6	1,321,370	458,750
85.6	Mccool Jct	14	230,719	36	357,217	39	2,460,884	53	3,048,820	0
85.7	Rural Benedict	1	2,310	2	183,230	3	284,464	4	470,004	0
85.8	Rural Bradshaw	5	178,670	16	943,050	16	2,691,859	21	3,813,579	0
85.9	Rural Henderson	2	6,552	13	338,419	13	803,059	15	1,148,030	0
85.10	Rural Mccool Jct	2	4,280	5	172,670	7	2,732,894	9	2,909,844	0
85.11	Rural Waco	1	31,000	8	3,153,756	9	27,737,844	10	30,922,600	0
85.12	Rural York	0	0	1	15,200	4	73,283	4	88,483	0
85.13	Thayer City	9	3,286	5	19,319	5	349,488	14	372,093	0
85.14	Waco City	5	84,871	14	104,084	15	2,405,675	20	2,594,630	0
85.15	York City	85	5,302,149	472	21,902,791	488	136,810,016	573	164,014,956	1,056,262
85.16	York Suburban	8	311,795	21	3,916,426	25	44,956,021	33	49,184,242	0
86	Commercial Total	176	6,394,716	748	32,414,368	783	236,541,400	959	275,350,484	1,677,301

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	996.97	4.91%	2,112,583	6.23%	2,119.00
88. 1G	1,801.50	8.87%	3,684,700	10.86%	2,045.35
89. 2G1	525.21	2.59%	947,298	2.79%	1,803.66
90. 2G	1,302.07	6.41%	2,345,236	6.91%	1,801.16
91. 3G1	2,860.73	14.08%	4,818,460	14.20%	1,684.35
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,452.66	12.07%	3,835,873	11.31%	1,563.96
94. 4G	10,375.87	51.07%	16,177,233	47.69%	1,559.12
95. Total	20,315.01	100.00%	33,921,383	100.00%	1,669.77
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	20,315.01	100.00%	33,921,383	100.00%	1,669.77
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	20,315.01	100.00%	33,921,383	100.00%	1,669.77

2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

93 York

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	495,709,559	509,994,275	14,284,716	2.88%	6,462,003	1.58%
02. Recreational	1,208,716	1,223,246	14,530	1.20%	20,885	-0.53%
03. Ag-Homesite Land, Ag-Res Dwelling	70,352,875	72,378,783	2,025,908	2.88%	1,182,482	1.20%
04. Total Residential (sum lines 1-3)	567,271,150	583,596,304	16,325,154	2.88%	7,665,370	1.53%
05. Commercial	187,841,431	189,842,835	2,001,404	1.07%	1,677,301	0.17%
06. Industrial	85,507,649	85,507,649	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	57,348,661	60,120,527	2,771,866	4.83%	2,623,732	0.26%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	330,697,741	335,471,011	4,773,270	1.44%	4,301,033	0.14%
10. Total Non-Agland Real Property	897,968,891	919,067,315	21,098,424	2.35%	11,966,403	1.02%
11. Irrigated	2,013,630,082	2,020,624,041	6,993,959	0.35%		
12. Dryland	150,613,533	146,431,365	-4,182,168	-2.78%		
13. Grassland	34,402,271	33,921,383	-480,888	-1.40%		
14. Wasteland	1,650,325	1,715,941	65,616	3.98%		
15. Other Agland	199,405	197,250	-2,155	-1.08%		
16. Total Agricultural Land	2,200,495,616	2,202,889,980	2,394,364	0.11%		
17. Total Value of all Real Property (Locally Assessed)	3,098,464,507	3,121,957,295	23,492,788	0.76%	11,966,403	0.37%

2016 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:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$212,667
7.	Adopted budget, or granted budget if different from above:
	\$212,617; all benefits are included in the assessor's budget
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	The \$4,000 is part of the general budget; additionally, the county will continue to appropriate \$25,000 per year into a fund to do the next commercial reappraisal.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,000; after 2015, this is uncertain due to changes about how the county will pay for some of the computer services.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	About \$2,000 or less

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard (beginning 1Dec. 2015)
2.	CAMA software:
	Vanguard (beginning 1Dec. 2015)
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; the web address is: york.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Office Staff and GIS Workshop
8.	Personal Property software:
	Vanguard (beginning 1Dec. 2015)

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 during 2015.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

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

2016 Residential Assessment Survey for York County

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

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

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

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

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

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

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

8.

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

----The depreciation date, lot value date and inspection date for each valuation group reported by the county is for the assessment year; that is the taxing year that the valuations are first used. The costing date reported is the date if the cost tables used in the county's cost system

----Whenever the costs in each area are updated, the depreciation tables are also updated. The county typically updates the residential depreciation at the time of the inspection and review process for each valuation group or other subclass. Updates may also be made to a class or subclass when the market indicates the need.

----All residential costs have been updated to 2012. These costs will be used for the next inspect and review cycle.

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

----During 2015 for use in 2016, part of Valuation Group #1, (York), and part of Valuation Group #7, (Villages) were inspected, reviewed and revalued. About 1/4th of York, (the Northeast Quadrant; everything east of East Avenue and north of 6th Street), and the village of Lushton were the parts that were changed.

2016 Commercial Assessment Survey for York County

1.	Valuation data collection done by:												
	Assessor and contractor												
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>York; (Including: York Sub; Rural York parcels): York has unique and identifiable market characteristics. There is a high level and broad range of commercial and industrial activity in and around the city of York.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Henderson; (Including any nearby Rural Henderson): Henderson has unique and identifiable market characteristics. There is a high level of community loyalty supporting the commercial business activity in and around the city of Henderson. There is some service and minor fabricating commercial activity as well.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Villages; (Including Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; Waco; and any nearby rural will associate with the villages): This valuation group is made up of numerous assessor locations that have no strong characteristics related to a commercial market. Sales in these locations tend to be random and based on the economic situation of the individual buyer and seller rather than the community.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>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, well known and very active destination for travelers.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural Commercial and Industrial: This group includes a variety of locations outside the city limits and scattered throughout the county.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	York; (Including: York Sub; Rural York parcels): York has unique and identifiable market characteristics. There is a high level and broad range of commercial and industrial activity in and around the city of York.	2	Henderson; (Including any nearby Rural Henderson): Henderson has unique and identifiable market characteristics. There is a high level of community loyalty supporting the commercial business activity in and around the city of Henderson. There is some service and minor fabricating commercial activity as well.	3	Villages; (Including Benedict; Bradshaw; Gresham; Lushton; McCool Junction; Thayer; Waco; and any nearby rural will associate with the villages): This valuation group is made up of numerous assessor locations that have no strong characteristics related to a commercial market. Sales in these locations tend to be random and based on the economic situation of the individual buyer and seller rather than the community.	4	Interstate: This location is adjacent to the interstate exits and tends to be made up of commercial sales and service uses that are common to high traffic areas of travelers passing through. The location at York is highly visible, 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.
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	Cost and sales Comparison												
3a.	Describe the process used to determine the value of unique commercial properties.												
	York County has a variety of unique and single use commercial properties. There is an ethanol plant and some seed corn processing facilities that the county has valued by an independent appraiser who is experienced in those property types. Another unique property mentioned was the golf course. The assessor indicated that her practice is to gather all cost data and any available sale data and meet with the owner to see if there was a value that both parties could agree to, based on the available information. The assessor indicated that this is the usual process in the case of other unique property.												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on 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 Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
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	2	2014	2012	2015	2014
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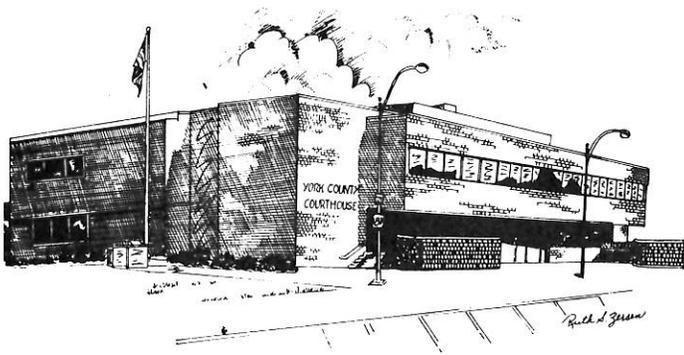
----The depreciation date, lot value date and inspection date for each valuation group reported by the county is for the inspection year; that is the year that the inspections are done. The costing date reported is the date if the cost tables used in the county's cost system.

----All costs are from the 2012 manuals.

2016 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:							
	Assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>Market Area 2 is now the only market area in York County. The county has indicated that the farming practices have always been fairly similar with irrigated row crops being by far the dominant use. The county had monitored the sales for several years and has noted the value differences that were once measurable in different regions of the county have disappeared with the strong upward trend in agricultural land. This is particularly true of irrigated agricultural land which makes up nearly 82% of the ag acres.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	Market Area 2 is now the only market area in York County. The county has indicated that the farming practices have always been fairly similar with irrigated row crops being by far the dominant use. The county had monitored the sales for several years and has noted the value differences that were once measurable in different regions of the county have disappeared with the strong upward trend in agricultural land. This is particularly true of irrigated agricultural land which makes up nearly 82% of the ag acres.	2014	
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	<p>----The county is in a continuous process of updating the use of agricultural land. Every year, they review the certifications, the NRCS maps, and FSA maps provided by farmers. The GIS photo base is the primary source for land use verification and it is monitored for changes. When the county inspects and reviews the improvements in the rural areas of the county, they also review the land use that they are able to observe. The date posted for Land Use Completed reflects the most recent working year prior to the upcoming Tax Year, since the review is ongoing.</p>							
3.	Describe the process used to determine and monitor market areas.							
	<p>Topography, water availability, the market activity and the general farming practices are the key characteristics for determining market areas. The county continuously verifies sales and monitors the value trends from the market. In addition to the process above, the size of typical farms, broken fields, tree lines and draws, flat or rough topography and water availability are the main characteristics that define market areas. While the county still studies these characteristics, the value difference once attributed to them is no longer discernible.</p>							
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 are the market differences?							
	<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 \$4,000. These values are assigned countywide and there are no locational differences.</p>							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							

	The sales activity is verified and analyzed to help determine agricultural land uses. Since there is no reporting process, no known sales, the county knows of no WRP acres in the county.
	<u>If your county has special value applications, please answer the following</u>
7a.	How many special valuation applications are on file?
	8
7b.	What process was used to determine if non-agricultural influences exist in the county?
	<p>The sales activity is verified and analyzed to help determine agricultural land values. In the past there was a very limited amount around the City of York and on the corridor to the interstate. Currently, agricultural land values have risen to the point where the difference due to an alternate use is not identifiable in the market. So the few parcels that have had special valuation, are now valued the same as the agricultural parcels.</p> <p>The sales analysis has not shown that there are influences from outside agriculture that have impacted the value of agricultural land in the county.</p>



OFFICE OF
York County Assessor

Phone 402-362-4926
Fax 402-362-4735
York, Nebraska 68467

October 28, 2015

2015

Plan of Assessment for York County Assessment Years 2015-2016/2016-2017/2017-2018

Filed with York County Board June 10, 2014. Assessment levels for the year 2015 for York County are within the expectable range as determined by Nebraska Law.

The Assessor's office has a staff of assessor, deputy, general clerk. All pickup work is done by the staff and no outside companies are used except for the ethanol plant update every two years. This plant is so unique that I, as the assessor, do not feel comfortable placing a value on this property. In 2009 an outside company was used to value the three seed corn plants in York County for 2010 valuation. In 2015 Stanard Appraisal did a total commercial revalue for York County.

Cadastral maps are kept current by the real estate clerk as well as all transfers of ownership and splits in property descriptions. We will be ready to print new cadastral maps sometime during 2016 from the GIS system maintained in our office.

I maintain a sales file for all property sold in the county and develop the depreciation study for each year of revaluation. A percentage factor is not generally used to determine value of property. Market value and comparison property is the method used to value property. The office is now contracting with GIS workshop for our GIS programs. The deputy does all the input in the GIS system, with some minor operations done by the rest of the staff.

The county treasurer is now in full operation on the GIS website, with several other offices ready to open their sites.

Plans 2016-2017

Valuation updates are beginning over in the cycle of inspections. Townships in the second tier of the county have been inspected with outbuildings checked and new pictures taken of the improvements. Land use was also checked in that tier of the county. Sales in this area of the county will be used to determine if any properties in the remaining portion of the county need to be checked.

During the year of 2015 a fly over by GIS provided the county with pictures of all building sites in the rural county area. We have terminated our services with Terra Scan and have begun the process of changing over to Vanguard Appraisal Co.

Plans for 2016-2017 will follow the cycle determined for the inspection process. Cadastral maps will still be in the works, with new maps being printed. New construction will be measured and the usual valuation process will continue.

Plans for 2017 and 2018 will be determined when budgets are set and I have an idea of what the assessor's office can accomplish.

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

Ann Charlton
York County Assessor

October 28, 2015

March 14, 2016

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 being constructed. 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 the new 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 it 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.