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2013 Commission Summary for York County

Residential Real Property - Current

Number of Sales	336	Median	98.28
Total Sales Price	\$35,157,779	Mean	100.35
Total Adj. Sales Price	\$35,157,779	Wgt. Mean	97.14
Total Assessed Value	\$34,152,815	Average Assessed Value of the Base	\$87,048
Avg. Adj. Sales Price	\$104,636	Avg. Assessed Value	\$101,645

Confidence Interval - Current

95% Median C.I	97.65 to 98.97
95% Wgt. Mean C.I	95.98 to 98.30
95% Mean C.I	97.90 to 102.80
% of Value of the Class of all Real Property Value in the	19.35
% of Records Sold in the Study Period	6.41
% of Value Sold in the Study Period	7.48

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	320	99	98.51
2011	309	98	98
2010	398	99	99
2009	412	99	99

2013 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	51	Median	98.52
Total Sales Price	\$14,446,590	Mean	98.95
Total Adj. Sales Price	\$14,498,440	Wgt. Mean	86.62
Total Assessed Value	\$12,558,220	Average Assessed Value of the Base	\$244,034
Avg. Adj. Sales Price	\$284,283	Avg. Assessed Value	\$246,240

Confidence Interval - Current

95% Median C.I	95.00 to 99.79
95% Wgt. Mean C.I	76.07 to 97.17
95% Mean C.I	93.93 to 103.97
% of Value of the Class of all Real Property Value in the County	9.84
% of Records Sold in the Study Period	5.36
% of Value Sold in the Study Period	5.41

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	48	98	97.62
2011	52		97
2010	56	98	98
2009	68	97	97

2013 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	75	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 5th day of April, 2013.



Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for York County

During 2012, the county completed the following assessment actions for use in the valuation of residential property for 2013:

The county conducted a thorough sale verification and analysis process.

All residential pick up work has been completed in a timely manner.

The inspection and update towns of Lushton and part of McCool Junction were completed for use in 2013. Included in York was NBHD #1, Original Town; York Market Areas #10, #11, #12, and #14. These are areas of primarily areas with higher end houses, mostly above \$150,000.

The rural residential parcels and residences on agricultural parcels in Township 10 (geocodes 3449, 3451, 3453, and 3455), of the county were also inspected and reviewed. They were inspected and updated in the same manner as the urban residential parcels.

The actions included either off site inspections, or on-site inspections as needed; new photos were taken and the records were reviewed for 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.

2013 Residential Assessment Survey for York County

1.	Valuation data collection done by:	
	Assessor	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	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.
	02	Benedict: -has its identity as a bedroom community for York.
	03	Bradshaw: -tends to be a bedroom community for Grand Island.
	04	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.
	05	McCool Junction: -has maintained its own school system and infrastructure to serve the local farming community.
	06	Waco: -does not have a public school system any more, but it does have a Lutheran School which is the core of the community.
	07	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.
	08	Lakes; (Incl; Spring Lake Est.; Spring Lake View): -this group is made up of rural subdivisions located on small but exclusive lakes.
	09	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.

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	Market and Cost
4	What is the costing year of the cost approach being used for each valuation grouping?
	All residential costs were updated to 2010 during 2011. These values will be used for the next inspect and review cycle.
5.	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.
6.	Are individual depreciation tables developed for each valuation grouping?
	Yes
7.	When were the depreciation tables last updated for each valuation grouping?
	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.
8.	When was the last lot value study completed for each valuation grouping?
	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 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.
9.	Describe the methodology used to determine the residential lot values?
	Sales Comparison is used to analyze the few available sales and watch for changes.

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RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 336
Total Sales Price : 35,157,779
Total Adj. Sales Price : 35,157,779
Total Assessed Value : 34,152,815
Avg. Adj. Sales Price : 104,636
Avg. Assessed Value : 101,645

MEDIAN : 98
WGT. MEAN : 97
MEAN : 100
COD : 10.45
PRD : 103.30

COV : 22.86
STD : 22.94
Avg. Abs. Dev : 10.27
MAX Sales Ratio : 392.42
MIN Sales Ratio : 58.60

95% Median C.I. : 97.65 to 98.97
95% Wgt. Mean C.I. : 95.98 to 98.30
95% Mean C.I. : 97.90 to 102.80

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	30	98.43	102.59	98.44	08.66	104.22	82.50	192.04	96.27 to 101.43	90,093	88,689
01-JAN-11 To 31-MAR-11	33	97.58	108.60	96.61	19.86	112.41	58.60	392.42	94.78 to 100.35	100,935	97,510
01-APR-11 To 30-JUN-11	46	98.90	99.00	97.40	08.08	101.64	77.14	131.47	96.71 to 100.26	106,037	103,285
01-JUL-11 To 30-SEP-11	54	99.54	100.04	99.67	07.86	100.37	70.20	138.11	98.16 to 100.65	98,692	98,369
01-OCT-11 To 31-DEC-11	43	98.38	99.98	98.47	08.10	101.53	72.76	140.18	96.41 to 100.74	98,966	97,453
01-JAN-12 To 31-MAR-12	25	96.93	95.06	95.35	05.31	99.70	74.18	104.15	93.47 to 99.64	92,870	88,555
01-APR-12 To 30-JUN-12	57	98.05	100.19	96.44	13.00	103.89	60.50	231.27	94.83 to 99.61	121,638	117,308
01-JUL-12 To 30-SEP-12	48	96.88	98.18	94.71	11.64	103.66	68.13	141.66	91.59 to 99.72	112,634	106,675
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	163	98.81	101.95	98.16	10.52	103.86	58.60	392.42	98.12 to 99.68	99,636	97,801
01-OCT-11 To 30-SEP-12	173	97.85	98.84	96.27	10.33	102.67	60.50	231.27	96.61 to 98.83	109,347	105,268
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	176	98.78	101.36	98.19	10.24	103.23	58.60	392.42	98.16 to 99.56	101,099	99,269
<u>ALL</u>	336	98.28	100.35	97.14	10.45	103.30	58.60	392.42	97.65 to 98.97	104,636	101,645

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	225	98.12	100.71	96.84	12.92	104.00	58.60	392.42	96.61 to 99.00	108,264	104,844
02	4	94.19	99.22	97.94	06.35	101.31	93.11	115.39	N/A	48,531	47,531
03	6	99.24	98.08	99.97	08.17	98.11	80.29	118.11	80.29 to 118.11	43,792	43,778
04	32	99.71	102.97	99.00	06.14	104.01	83.72	192.04	98.06 to 100.81	97,021	96,048
05	12	99.78	100.75	100.06	02.01	100.69	97.73	109.51	98.49 to 101.30	78,948	78,993
06	13	98.00	97.72	98.01	02.24	99.70	93.54	101.74	94.68 to 100.70	74,612	73,125
07	14	94.30	95.28	95.32	06.22	99.96	82.85	119.10	89.55 to 99.64	26,832	25,578
08	5	97.27	95.73	96.02	03.43	99.70	91.04	99.55	N/A	231,600	222,381
09	25	98.27	99.38	96.89	05.69	102.57	83.99	155.75	96.27 to 99.68	151,436	146,721
<u>ALL</u>	336	98.28	100.35	97.14	10.45	103.30	58.60	392.42	97.65 to 98.97	104,636	101,645

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	333	98.38	100.41	97.15	10.49	103.36	58.60	392.42	97.69 to 99.00	105,161	102,164
06											
07	3	93.54	93.45	95.02	02.75	98.35	89.55	97.26	N/A	46,400	44,091
<u>ALL</u>	336	98.28	100.35	97.14	10.45	103.30	58.60	392.42	97.65 to 98.97	104,636	101,645

93 York
RESIDENTIAL

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WGT. MEAN : 97
MEAN : 100
COD : 10.45
PRD : 103.30

COV : 22.86
STD : 22.94
Avg. Abs. Dev : 10.27
MAX Sales Ratio : 392.42
MIN Sales Ratio : 58.60

95% Median C.I. : 97.65 to 98.97
95% Wgt. Mean C.I. : 95.98 to 98.30
95% Mean C.I. : 97.90 to 102.80

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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	4	88.91	94.30	94.00	11.98	100.32	80.29	119.10	N/A	2,350	2,209	
Less Than 15,000	19	98.00	129.83	127.82	39.77	101.57	80.29	392.42	89.95 to 127.13	7,479	9,560	
Less Than 30,000	37	98.19	117.77	110.76	27.68	106.33	80.29	392.42	93.76 to 108.08	14,395	15,943	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	332	98.34	100.42	97.14	10.39	103.38	58.60	392.42	97.67 to 99.00	105,869	102,843	
Greater Than 14,999	317	98.38	98.58	97.02	08.69	101.61	58.60	159.48	97.65 to 99.00	110,460	107,165	
Greater Than 29,999	299	98.29	98.19	96.93	08.32	101.30	58.60	155.75	97.62 to 98.97	115,803	112,251	
<u>Incremental Ranges</u>												
0 TO 4,999	4	88.91	94.30	94.00	11.98	100.32	80.29	119.10	N/A	2,350	2,209	
5,000 TO 14,999	15	98.19	139.30	130.22	46.39	106.97	89.55	392.42	93.76 to 176.71	8,847	11,520	
15,000 TO 29,999	18	99.37	105.03	104.55	14.76	100.46	82.85	159.48	89.55 to 109.51	21,694	22,682	
30,000 TO 59,999	60	101.33	103.24	102.26	13.00	100.96	58.60	155.75	99.65 to 106.81	44,712	45,724	
60,000 TO 99,999	90	98.26	98.01	98.22	08.26	99.79	60.50	141.66	96.46 to 99.37	77,839	76,454	
100,000 TO 149,999	75	97.65	96.21	96.22	07.37	99.99	68.13	133.53	95.17 to 99.16	122,254	117,635	
150,000 TO 249,999	57	98.01	97.12	97.02	04.07	100.10	85.36	123.83	96.51 to 99.00	186,099	180,552	
250,000 TO 499,999	17	96.61	93.60	93.50	06.54	100.11	82.65	104.68	86.67 to 100.49	303,540	283,797	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	336	98.28	100.35	97.14	10.45	103.30	58.60	392.42	97.65 to 98.97	104,636	101,645	

2013 Correlation Section for York County

A. Residential Real Property

The residential market in York County is influenced primarily by the agricultural economy, but local manufacturing, processing and business located in the town of York are also a factor in York and to some extent into the nearby small towns that are bedroom communities to York. York is the largest town and the county seat. The county has divided the residential analysis and valuation work into 9 Valuation Groups. Most of these groups are centered on individual towns, clusters of like towns, lake parcels and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, similar houses or ages of houses, schools, commercial activity, healthcare services and employment outside the agricultural sector. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth and some have been stable.

The Six Year Inspection and Review process was completed prior to 2012. All of the urban, rural residences and residences on agricultural parcels as well as all residences and cabins on the lakes records are up to date. Based on that, the process used to value the residential property is considered to be consistent and uniform.

During the past year, the Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process.

Since 2009, the Department has reviewed a sample from the Assessed Value Updates submitted each year to confirm that the assessment practices of the county were consistent, accurate and not reported to bias the measurement of the county. In 2011, the Department began an expanded analysis for each county on a three year cycle to determine if the annual assessment actions were applied uniformly to like parcels whether sold or unsold. York County was selected for the expanded review in 2012. The assessment actions reviewed were acceptable. Values have been applied consistently to both sold and unsold parcels. The sale verification information and property characteristics of the sold parcels have been reported accurately in the sales file.

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the sample is adequate and partly because the assessment actions are good. For 2013, the median ratio for the 336 qualified sales is 98% for the residential property. When the entire residential class is considered; the COD is within the acceptable range and the PRD rounds into the acceptable range. There are no notable subclasses outside the acceptable range.

The apparent level of value for the residential class is 98%, the quality of the assessment, based on the assessment actions of the assessor, is good and there are no recommendations for the adjustment of the class or for any subclasses.

**2013 Correlation Section
for York County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for York County

C. Measures of Central Tendency

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

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

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

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

2013 Correlation Section for York County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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

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

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

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

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

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

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for York County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Commercial Assessment Actions for York County

During 2012, the county completed the following assessment actions for use in the valuation of residential property for 2013:

The county conducted a thorough sale verification and analysis process.

All commercial pick up work has been completed in a timely manner.

The inspection and update of all 900 plus of the commercial property countywide were all inspected and reviewed during 2012 for use in 2013.

The actions included either off site inspections, or on-site inspections as needed; new photos, and notes were made on any errors omissions or changes discovered for each parcel. If needed, the value was adjusted based on the noted changes. The assessor also made sure that all of the neighborhoods were applicable and that they were properly depicted. Last, the assessor reviewed the accuracy of all sketches, measurements and the listed quality and condition of each parcel. Errors were corrected but no real class or subclass adjustments were made.

2013 Commercial Assessment Survey for York County

1.	Valuation data collection done by:	
	Assessor	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	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.
	02	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.
	03	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.
	04	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.
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 value 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.	What is the costing year of the cost approach being used for each valuation grouping?
	2010
5.	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.
6.	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 is also some variation between valuation groups especially due to locational differences.
7.	When were the depreciation tables last updated for each valuation grouping?
	Whenever the costs in each area, subdivision, subclass, unique occupancy or overall valuation group are updated, the depreciation tables are also updated. The dates in York County are all recent but vary with the appraisal date.
8.	When was the last lot value study completed for each valuation grouping?
	The urban, suburban and rural commercial land in and around York was updated for 2012. The small towns and rural commercial land values were also affirmed or updated in 2012.
9.	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.

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COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 51
Total Sales Price : 14,446,590
Total Adj. Sales Price : 14,498,440
Total Assessed Value : 12,558,220
Avg. Adj. Sales Price : 284,283
Avg. Assessed Value : 246,240

MEDIAN : 99
WGT. MEAN : 87
MEAN : 99
COD : 10.94
PRD : 114.23

COV : 18.48
STD : 18.29
Avg. Abs. Dev : 10.78
MAX Sales Ratio : 159.05
MIN Sales Ratio : 40.74

95% Median C.I. : 95.00 to 99.79
95% Wgt. Mean C.I. : 76.07 to 97.17
95% Mean C.I. : 93.93 to 103.97

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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-09 To 31-DEC-09	6	94.24	100.34	73.30	17.16	136.89	68.31	159.05	68.31 to 159.05	820,155	601,156
01-JAN-10 To 31-MAR-10	3	95.00	98.41	95.95	04.05	102.56	94.33	105.89	N/A	565,333	542,410
01-APR-10 To 30-JUN-10	3	106.87	105.92	106.09	01.69	99.84	102.73	108.17	N/A	83,333	88,409
01-JUL-10 To 30-SEP-10	6	98.98	86.86	87.16	13.63	99.66	40.74	102.06	40.74 to 102.06	213,917	186,450
01-OCT-10 To 31-DEC-10	3	117.86	114.86	102.18	13.47	112.41	89.55	137.17	N/A	116,667	119,215
01-JAN-11 To 31-MAR-11	5	94.03	96.26	96.39	08.43	99.87	79.99	114.08	N/A	69,400	66,891
01-APR-11 To 30-JUN-11	5	96.28	92.75	87.10	07.25	106.49	74.41	101.20	N/A	109,200	95,114
01-JUL-11 To 30-SEP-11	4	96.85	95.22	90.35	04.49	105.39	85.32	101.85	N/A	148,750	134,397
01-OCT-11 To 31-DEC-11	2	98.28	98.28	98.30	00.47	99.98	97.82	98.74	N/A	147,500	144,992
01-JAN-12 To 31-MAR-12	2	88.35	88.35	85.73	06.41	103.06	82.69	94.01	N/A	871,765	747,387
01-APR-12 To 30-JUN-12	8	99.60	102.07	99.69	07.78	102.39	82.53	122.90	82.53 to 122.90	196,594	195,989
01-JUL-12 To 30-SEP-12	4	100.95	112.48	98.16	17.05	114.59	91.85	156.16	N/A	224,683	220,552
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	18	97.20	96.46	81.20	13.08	118.79	40.74	159.05	93.63 to 102.73	452,802	367,672
01-OCT-10 To 30-SEP-11	17	96.42	98.27	92.78	09.98	105.92	74.41	137.17	89.55 to 101.85	108,118	100,309
01-OCT-11 To 30-SEP-12	16	98.72	102.48	93.90	09.66	109.14	82.53	156.16	94.01 to 105.87	281,876	264,680
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	15	99.79	98.58	94.11	12.20	104.75	40.74	137.17	94.33 to 106.87	238,633	224,587
01-JAN-11 To 31-DEC-11	16	96.85	95.16	91.85	06.34	103.60	74.41	114.08	91.87 to 100.00	111,438	102,350
<u>ALL</u>	51	98.52	98.95	86.62	10.94	114.23	40.74	159.05	95.00 to 99.79	284,283	246,240

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	36	98.72	100.19	86.47	09.17	115.87	68.31	156.16	95.00 to 101.85	349,982	302,640
02	9	97.82	98.15	90.14	20.21	108.89	40.74	159.05	74.41 to 122.90	82,911	74,736
03	6	95.45	92.70	85.92	07.45	107.89	80.61	102.73	80.61 to 102.73	192,150	165,090
<u>ALL</u>	51	98.52	98.95	86.62	10.94	114.23	40.74	159.05	95.00 to 99.79	284,283	246,240

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
02	5	99.79	98.96	97.47	01.90	101.53	94.01	101.85	N/A	221,706	216,098
03	45	97.82	99.07	85.55	12.11	115.80	40.74	159.05	94.84 to 100.00	291,442	249,339
04	1	93.63	93.63	93.63	00.00	100.00	93.63	93.63	N/A	275,000	257,473
<u>ALL</u>	51	98.52	98.95	86.62	10.94	114.23	40.74	159.05	95.00 to 99.79	284,283	246,240

**93 York
COMMERCIAL**

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	90.97	90.97	88.34	09.28	102.98	82.53	99.40	N/A	1,450	1,281	
Less Than 15,000	2	90.97	90.97	88.34	09.28	102.98	82.53	99.40	N/A	1,450	1,281	
Less Than 30,000	8	96.61	98.63	95.34	22.47	103.45	40.74	159.05	40.74 to 159.05	18,363	17,508	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	49	98.52	99.28	86.62	11.04	114.62	40.74	159.05	95.00 to 100.00	295,827	256,238	
Greater Than 14,999	49	98.52	99.28	86.62	11.04	114.62	40.74	159.05	95.00 to 100.00	295,827	256,238	
Greater Than 29,999	43	98.52	99.01	86.53	08.88	114.42	68.31	156.16	95.00 to 100.39	333,757	288,794	
<u>Incremental Ranges</u>												
0 TO 4,999	2	90.97	90.97	88.34	09.28	102.98	82.53	99.40	N/A	1,450	1,281	
5,000 TO 14,999												
15,000 TO 29,999	6	96.91	101.18	95.48	26.97	105.97	40.74	159.05	40.74 to 159.05	24,000	22,916	
30,000 TO 59,999	10	100.44	100.14	99.99	07.65	100.15	79.99	117.86	91.87 to 110.10	45,785	45,780	
60,000 TO 99,999	9	102.73	112.02	111.83	13.32	100.17	94.84	156.16	96.42 to 137.17	75,770	84,733	
100,000 TO 149,999	4	100.53	101.76	101.48	03.23	100.28	97.82	108.17	N/A	112,500	114,168	
150,000 TO 249,999	10	98.08	95.52	94.36	05.29	101.23	74.41	105.89	89.55 to 100.39	187,850	177,262	
250,000 TO 499,999	3	93.63	90.99	90.98	03.10	100.01	85.32	94.01	N/A	374,510	340,721	
500,000 TO 999,999	3	91.85	89.37	88.50	05.45	100.98	80.61	95.64	N/A	650,000	575,218	
1,000,000 +	4	88.85	86.13	79.65	11.96	108.14	68.31	98.52	N/A	1,952,432	1,555,164	
<u>ALL</u>	51	98.52	98.95	86.62	10.94	114.23	40.74	159.05	95.00 to 99.79	284,283	246,240	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	25,000	25,000
311	3	93.82	89.01	78.59	08.67	113.26	74.41	98.81	N/A	101,000	79,377
326	2	96.16	96.16	94.94	02.63	101.29	93.63	98.69	N/A	185,500	176,110
343	3	91.85	86.23	76.45	10.96	112.79	68.31	98.52	N/A	1,911,576	1,461,429
344	4	102.23	114.06	102.57	17.71	111.20	95.64	156.16	N/A	210,058	215,448
350	2	108.87	108.87	101.39	12.89	107.38	94.84	122.90	N/A	42,852	43,447
352	6	99.27	96.25	89.56	04.46	107.47	82.69	101.85	82.69 to 101.85	397,255	355,797
353	4	98.01	99.30	99.57	03.57	99.73	94.33	106.87	N/A	77,750	77,419
384	2	119.19	119.19	118.33	15.09	100.73	101.20	137.17	N/A	78,750	93,186
386	1	99.21	99.21	99.21	00.00	100.00	99.21	99.21	N/A	100,000	99,214
396	2	95.60	95.60	89.32	10.75	107.03	85.32	105.87	N/A	235,925	210,722
406	6	93.50	84.51	91.56	14.15	92.30	40.74	99.40	40.74 to 99.40	54,150	49,579
407	2	97.30	97.30	99.77	05.58	97.52	91.87	102.73	N/A	55,000	54,872
418	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	1,500,000	1,425,007
426	1	114.08	114.08	114.08	00.00	100.00	114.08	114.08	N/A	80,000	91,264
434	1	110.10	110.10	110.10	00.00	100.00	110.10	110.10	N/A	51,000	56,151
471	1	97.82	97.82	97.82	00.00	100.00	97.82	97.82	N/A	140,000	136,941
483	1	89.55	89.55	89.55	00.00	100.00	89.55	89.55	N/A	245,000	219,408
490	1	102.06	102.06	102.06	00.00	100.00	102.06	102.06	N/A	46,000	46,947
494	1	80.61	80.61	80.61	00.00	100.00	80.61	80.61	N/A	750,000	604,552
499	1	103.20	103.20	103.20	00.00	100.00	103.20	103.20	N/A	30,000	30,959
528	4	99.96	99.44	98.08	12.43	101.39	79.99	117.86	N/A	105,250	103,232
597	1	159.05	159.05	159.05	00.00	100.00	159.05	159.05	N/A	17,000	27,038
<u>ALL</u>	<u>51</u>	<u>98.52</u>	<u>98.95</u>	<u>86.62</u>	<u>10.94</u>	<u>114.23</u>	<u>40.74</u>	<u>159.05</u>	<u>95.00 to 99.79</u>	<u>284,283</u>	<u>246,240</u>

2013 Correlation Section for York County

A. Commercial Real Property

Much of York County is agriculturally based with an array of villages and small towns that exist primarily to support agriculture. Most of the commercial properties in the outlying towns either directly service or support agriculture or the people involved in agriculture. The town of York and the surrounding area however is a predominant location of a variety of commercial and industrial property. There are several manufacturers or processors and other smaller manufacturing or fabrication plants within the county. They combine to be a major source of employment in York County. In all, the commercial values are stable to increasing in most parts of the county.

The Six Year Inspection and Review process was completed prior to 2012. All of the commercial and industrial records are up to date. Based on that, the process used to value the commercial property is considered to be consistent and uniform.

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process also applies to the commercial sales.

The Department's review of the Assessed Value Update that was reported in the residential correlation was done for all 3 classes of property at the same time. The commercial assessment procedures reviewed were acceptable. The assessed value information and property characteristics of the sold parcels have been reported accurately in the sales file. Values have been applied consistently to both sold and unsold parcels.

The key statistics considered for measurement are as follows: there are 51 qualified sales; the median ratio is 99%; the COD is 10.94; and the PRD is 114.23 and the median confidence interval is 95.00 to 99.79. Of the 51 qualified sales, 36 are in or around York, 9 in and around Henderson and 6 are in one other valuation grouping which are made up of about 4 different towns and locations throughout the county. When the 23 different occupancy codes are reviewed, there are 6 sales in code 352 (multi-family residential); 6 sales in code 406 (storage warehouse); 4 sales in code 353 (retail store); 4 sales in code 344 (office building); 4 sales in code 528 (service repair garage); and the remaining 18 codes have between 1 to 3 sales each. The county has implemented assessment procedures that should produce consistent valuations. The use of the statistics alone to determine a level of value is not ideal, but when they are combined with the known assessment actions there is sufficient combined information to indicate a level of value. It is likely that within the class of commercial and industrial property no subclass is adequately represented for individual measurement. In this county, the sample may be broad enough to represent the class but certainly would not represent any subclass.

For 2013, the median ratio is 99% for the commercial and industrial property. The COD is within the acceptable range and the PRD, with the weighted mean impacted by 4 sales above 1 million dollars is considerably above the acceptable range. The median confidence interval indicates a level of value is likely within the range of 92 to 100%. The median ratio of 99% is considered the best indicator of the level of value for the class. There are no

**2013 Correlation Section
for York County**

recommendations for the adjustment of the class or for any subclasses of the commercial and industrial class. The quality of assessment based on the assessment actions of the assessor for the commercial and industrial property is good.

**2013 Correlation Section
for York County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for York County

C. Measures of Central Tendency

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

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

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

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

2013 Correlation Section for York County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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

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

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

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

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

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

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for York County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Agricultural Assessment Actions for York County

During 2012, the county completed the following assessment actions for use in the valuation of improvements on agricultural property for 2013:

The county completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes have been reported or observed.

The county conducted a thorough sale verification and analysis process. In 2013, York County will again have only one agricultural Market Area #2.

The agricultural residential parcels and all farm buildings in Township 10 (geocodes 3449, 3451, 3453, and 3455), of the county were also inspected and reviewed. They were inspected and updated in the same manner as the urban residential parcels.

The actions included either off site inspections, or on-site inspections as needed; new photos were taken and the records were reviewed for 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.

2013 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.	
	Market Area	Description of unique characteristics
	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.
3.	Describe the process that is used to determine and monitor market areas.	
	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.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Predominant use is used to define agricultural land. York County is predominantly row crop and mostly irrigated. The characteristics used to determine predominant use include; whether the land is actively tilled, and often the presence or absence of fences indicates the use. There is a very limited amount of recreational land in York County and it is identified mostly by the lack of an agricultural use.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes; The first (home site) acre is the same. In York County, the first acre for home sites on predominantly agricultural parcels and on predominantly residential parcels is valued at \$15,500. The second acre has some variations due primarily to the overall size of the parcel. The additional acres attached to a rural residential and a farm home site have additional variations. These values are assigned countywide and there are no locational differences. None of the variations are large and all are an attempt to relate different size parcels to the local market value.	

6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.
	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.
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.
	Yes: For 2013, there are 8 applications on file. The parcels with applications will be valued the same as the surrounding agricultural land, since no difference in value is now being seen in the market.
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There are no known parcels in the WRP program in York County. Neither the FSA nor the owners have reported actual FSA acres, so none have been valued.

93 York

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

AGRICULTURAL LAND

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 62
 Total Sales Price : 54,699,912
 Total Adj. Sales Price : 54,609,912
 Total Assessed Value : 36,569,386
 Avg. Adj. Sales Price : 880,805
 Avg. Assessed Value : 589,829

MEDIAN : 75
 WGT. MEAN : 67
 MEAN : 77
 COD : 27.34
 PRD : 114.92

COV : 33.23
 STD : 25.57
 Avg. Abs. Dev : 20.55
 MAX Sales Ratio : 147.90
 MIN Sales Ratio : 29.06

95% Median C.I. : 66.47 to 86.99
 95% Wgt. Mean C.I. : 59.09 to 74.84
 95% Mean C.I. : 70.59 to 83.31

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	8	97.73	96.68	93.34	13.17	103.58	76.81	120.72	76.81 to 120.72	456,684	426,267
01-JAN-10 To 31-MAR-10	5	96.32	96.82	82.67	30.75	117.12	34.75	147.90	N/A	423,140	349,816
01-APR-10 To 30-JUN-10	6	88.25	81.75	79.60	12.90	102.70	42.99	99.84	42.99 to 99.84	902,392	718,321
01-JUL-10 To 30-SEP-10	2	94.59	94.59	96.20	02.91	98.33	91.84	97.34	N/A	1,009,770	971,372
01-OCT-10 To 31-DEC-10	7	70.50	71.88	69.86	08.00	102.89	64.66	89.46	64.66 to 89.46	1,440,919	1,006,658
01-JAN-11 To 31-MAR-11	5	72.85	86.39	74.84	25.07	115.43	64.45	133.78	N/A	829,240	620,599
01-APR-11 To 30-JUN-11	2	73.02	73.02	70.71	20.53	103.27	58.03	88.00	N/A	611,714	432,534
01-JUL-11 To 30-SEP-11	7	68.21	64.35	65.92	21.81	97.62	29.06	88.50	29.06 to 88.50	718,829	473,870
01-OCT-11 To 31-DEC-11	6	72.82	71.99	68.78	16.78	104.67	54.34	92.96	54.34 to 92.96	670,559	461,204
01-JAN-12 To 31-MAR-12	9	52.81	62.02	55.00	29.82	112.76	36.07	112.23	43.99 to 102.33	795,433	437,483
01-APR-12 To 30-JUN-12	4	54.80	66.52	41.51	42.23	160.25	34.99	121.48	N/A	2,014,184	836,089
01-JUL-12 To 30-SEP-12	1	46.24	46.24	46.24	00.00	100.00	46.24	46.24	N/A	1,680,000	776,816
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	21	91.84	92.25	86.43	18.11	106.73	34.75	147.90	82.60 to 99.84	628,717	543,423
01-OCT-10 To 30-SEP-11	21	70.50	72.93	69.95	18.20	104.26	29.06	133.78	64.66 to 83.37	975,612	682,465
01-OCT-11 To 30-SEP-12	20	55.06	65.12	51.75	31.97	125.84	34.99	121.48	51.76 to 77.37	1,045,949	541,287
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	20	86.05	83.35	76.64	20.43	108.76	34.75	147.90	70.50 to 91.84	981,801	752,418
01-JAN-11 To 31-DEC-11	20	70.39	73.02	69.69	21.55	104.78	29.06	133.78	63.59 to 83.37	721,239	502,619
<u>ALL</u>	62	75.17	76.95	66.96	27.34	114.92	29.06	147.90	66.47 to 86.99	880,805	589,829

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	62	75.17	76.95	66.96	27.34	114.92	29.06	147.90	66.47 to 86.99	880,805	589,829
<u>ALL</u>	62	75.17	76.95	66.96	27.34	114.92	29.06	147.90	66.47 to 86.99	880,805	589,829

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Irrigated</u>											
County	35	69.44	70.26	65.03	20.67	108.04	34.75	107.90	63.59 to 76.81	1,145,606	745,019
2	35	69.44	70.26	65.03	20.67	108.04	34.75	107.90	63.59 to 76.81	1,145,606	745,019
<u>Dry</u>											
County	3	82.60	80.27	61.93	26.38	129.61	46.42	111.79	N/A	263,700	163,315
2	3	82.60	80.27	61.93	26.38	129.61	46.42	111.79	N/A	263,700	163,315
<u>ALL</u>	62	75.17	76.95	66.96	27.34	114.92	29.06	147.90	66.47 to 86.99	880,805	589,829

93 York
AGRICULTURAL LAND

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 95% Wgt. Mean C.I. : 59.09 to 74.84
 95% Mean C.I. : 70.59 to 83.31

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	46	72.09	73.95	65.95	24.40	112.13	34.75	133.78	64.45 to 85.10	1,044,077	688,598
2	46	72.09	73.95	65.95	24.40	112.13	34.75	133.78	64.45 to 85.10	1,044,077	688,598
_____Dry_____											
County	4	87.78	83.44	71.21	21.57	117.17	46.42	111.79	N/A	282,150	200,920
2	4	87.78	83.44	71.21	21.57	117.17	46.42	111.79	N/A	282,150	200,920
_____ALL_____											
	62	75.17	76.95	66.96	27.34	114.92	29.06	147.90	66.47 to 86.99	880,805	589,829

York County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
York	2	5,350	5,350	4,995	4,995	4,500	N/A	4,036	4,036	5,116
Butler	1	4,800	4,500	4,397	3,964	3,848	3,308	2,495	2,244	4,233
Clay	1	4,210	4,200	3,650	3,500	2,720	N/A	2,520	2,350	3,853
Fillmore	1	4,900	4,800	4,700	4,600	4,300	N/A	3,900	3,750	4,677
Hamilton	1	5,000	5,000	4,700	4,400	4,200	4,100	3,900	3,900	4,822
Polk	1	4,675	4,228	3,956	3,698	3,635	3,361	3,237	2,840	4,281
Saline	3	4,121	4,124	4,069	4,044	3,672	2,975	2,974	2,925	3,956
Seward	1	5,200	5,100	4,900	4,600	4,400	N/A	3,400	3,000	4,737

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
York	2	3,570	3,570	2,940	2,940	2,730	N/A	2,519	2,520	3,214
Butler	1	4,525	4,350	4,150	3,747	3,650	3,199	2,300	2,100	3,578
Clay	1	2,750	2,600	2,290	2,055	1,900	N/A	1,750	1,750	2,379
Fillmore	1	2,655	2,615	2,515	2,465	2,303	N/A	2,021	1,955	2,504
Hamilton	1	2,500	2,500	2,200	2,100	2,000	1,900	1,900	1,800	2,315
Polk	1	3,011	2,848	2,160	2,160	1,970	1,910	1,850	1,850	2,634
Saline	3	2,769	2,764	2,372	2,216	1,971	1,600	1,596	1,500	2,337
Seward	1	3,500	3,500	3,100	3,100	2,600	N/A	2,200	2,000	2,991

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
York	2	977	945	898	904	866	N/A	859	852	874
Butler	1	1,819	2,170	2,183	1,790	1,961	1,886	1,735	1,639	1,807
Clay	1	1,000	1,000	950	950	900	N/A	850	825	880
Fillmore	1	1,060	1,040	980	920	900	N/A	800	800	886
Hamilton	1	1,100	1,100	1,000	1,000	1,000	1,000	900	900	956
Polk	1	822	867	930	945	926	947	874	813	882
Saline	3	1,078	1,289	1,034	1,293	1,215	1,034	1,076	773	1,024
Seward	1	1,062	1,196	978	939	966	1,800	948	821	926

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

MARCH 6, 2013

Ruth Sorensen
Nebraska Department of Revenue
Property Tax and Assessment
301 Centennial Mall South
PO Box 98919
Lincoln, Ne 68509-8919

Ms. Sorensen:

Currently, York County has 11 applications for Special Valuation. One parcel will be disqualified as it has been sold and is now annexed into the City of York.

Presently, we are unable to discern a non-agricultural influence affecting the value of these properties. The taxable value is calculated in the same manner on these parcels as it is on all other agricultural land in York County.

I maintain a sales file on all property and will continue to determine if a Special value is needed.

Cordially,

Ann Charlton
York County Assessor

February 25, 2011

2013 Correlation Section for York County

A. Agricultural Land

York County is an agriculturally based county that typically has some of the highest value land in the state. The prevalent crops are irrigated row crops with corn and soybeans. The county land use is over 82% irrigated land, 10% dry land, nearly 7% grass land and 1% other uses. York County is bordered on the north by Polk County, on the south by Fillmore County, on the east by Seward County and on the west by Hamilton County. The agricultural land is valued using only one market area.

The county reports that the improvements on the agricultural parcels have all been inspected and reviewed prior to 2012, so the first cycle of the 6 year inspection and review process of all agricultural improvements in the county has been completed.

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process applies to the agricultural sales too.

The Department's review of the Assessed Value Update that was reported in the residential correlation was done for all 3 classes of property at the same time. The agricultural assessment procedures reviewed were acceptable. The assessed value information and property characteristics of the sold parcels have been reported accurately in the sales file. Values have been applied consistently to both sold and unsold parcels.

There was a total sample of 62 qualified sales used to determine the level of value of agricultural land in York County. The sample used was deemed adequate, proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county. The calculated median ratio is 75%. The 2013 abstract reports; overall agricultural land increased by 31.97%; irrigated land increased by over 36%, dry land decreased by over 2%, and grass land increased by about 2%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. The quality of assessment for agricultural land is acceptable.

It is the opinion of the Department that the level of value for agricultural land of value falls at or near the median ratio. Neither the COD nor the PRD are particularly useful indicators of equity or regression because of the dramatic increases in the value of agland during the three year study period. In this case, the apparent level of value is 75% and the quality of the assessment process is acceptable. There are no major subclasses that were measured outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

**2013 Correlation Section
for York County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for York County

C. Measures of Central Tendency

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

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

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

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

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

2013 Correlation Section for York County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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

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

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

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

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

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

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for York County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Total Real Property Sum Lines 17, 25, & 30	Records : 9,894	Value : 2,358,781,019	Growth 16,004,096	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	442	4,230,087	118	2,546,697	77	2,006,852	637	8,783,636	
02. Res Improve Land	3,856	37,774,022	240	9,625,828	431	15,679,902	4,527	63,079,752	
03. Res Improvements	3,864	293,168,516	245	37,317,873	469	53,108,651	4,578	383,595,040	
04. Res Total	4,306	335,172,625	363	49,490,398	546	70,795,405	5,215	455,458,428	7,704,889
% of Res Total	82.57	73.59	6.96	10.87	10.47	15.54	52.71	19.31	48.14
05. Com UnImp Land	170	9,816,294	19	436,292	8	145,998	197	10,398,584	
06. Com Improve Land	659	20,228,726	33	2,018,736	24	2,285,313	716	24,532,775	
07. Com Improvements	673	113,436,923	35	4,815,662	27	5,258,369	735	123,510,954	
08. Com Total	843	143,481,943	54	7,270,690	35	7,689,680	932	158,442,313	1,489,652
% of Com Total	90.45	90.56	5.79	4.59	3.76	4.85	9.42	6.72	9.31
09. Ind UnImp Land	3	32,651	0	0	0	0	3	32,651	
10. Ind Improve Land	9	1,135,736	3	2,007,100	3	1,402,860	15	4,545,696	
11. Ind Improvements	9	12,129,053	4	40,849,573	3	16,076,635	16	69,055,261	
12. Ind Total	12	13,297,440	4	42,856,673	3	17,479,495	19	73,633,608	720,000
% of Ind Total	63.16	18.06	21.05	58.20	15.79	23.74	0.19	3.12	4.50
13. Rec UnImp Land	1	59,200	1	4,650	18	493,253	20	557,103	
14. Rec Improve Land	0	0	2	2,684	5	177,276	7	179,960	
15. Rec Improvements	0	0	2	33,228	6	165,545	8	198,773	
16. Rec Total	1	59,200	3	40,562	24	836,074	28	935,836	0
% of Rec Total	3.57	6.33	10.71	4.33	85.71	89.34	0.28	0.04	0.00
Res & Rec Total	4,307	335,231,825	366	49,530,960	570	71,631,479	5,243	456,394,264	7,704,889
% of Res & Rec Total	82.15	73.45	6.98	10.85	10.87	15.70	52.99	19.35	48.14
Com & Ind Total	855	156,779,383	58	50,127,363	38	25,169,175	951	232,075,921	2,209,652
% of Com & Ind Total	89.91	67.56	6.10	21.60	4.00	10.85	9.61	9.84	13.81
17. Taxable Total	5,162	492,011,208	424	99,658,323	608	96,800,654	6,194	688,470,185	9,914,541
% of Taxable Total	83.34	71.46	6.85	14.48	9.82	14.06	62.60	29.19	61.95

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	6,770	109,477	0	0	0
19. Commercial	41	1,724,747	7,309,066	0	0	0
20. Industrial	1	1	371,384	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	1	6,770	109,477
19. Commercial	0	0	0	41	1,724,747	7,309,066
20. Industrial	0	0	0	1	1	371,384
21. Other	0	0	0	0	0	0
22. Total Sch II				43	1,731,518	7,789,927

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	407	52	78	537

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	498,095	420	160,468,184	2,215	931,699,821	2,640	1,092,666,100
28. Ag-Improved Land	1	86,801	151	65,356,116	897	432,629,722	1,049	498,072,639
29. Ag Improvements	1	2,725	152	13,295,811	907	66,273,559	1,060	79,572,095
30. Ag Total							3,700	1,670,310,834

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.48	28,120	
32. HomeSite Improv Land	0	0.00	0	98	101.39	1,926,410	
33. HomeSite Improvements	0	0.00	0	92	96.41	8,670,702	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.40	800	29	46.62	171,990	
36. FarmSite Improv Land	1	0.55	1,100	134	366.18	1,733,046	
37. FarmSite Improvements	1	0.00	2,725	143	0.00	4,625,109	
38. FarmSite Total							
39. Road & Ditches	0	4.79	0	0	996.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	5	4.98	94,620	6	6.46	122,740	
32. HomeSite Improv Land	527	539.74	10,241,060	625	641.13	12,167,470	
33. HomeSite Improvements	516	518.73	40,168,002	608	615.14	48,838,704	6,089,555
34. HomeSite Total				614	647.59	61,128,914	
35. FarmSite UnImp Land	122	180.15	657,724	152	227.17	830,514	
36. FarmSite Improv Land	830	2,366.54	10,684,948	965	2,733.27	12,419,094	
37. FarmSite Improvements	835	0.00	26,105,557	979	0.00	30,733,391	0
38. FarmSite Total				1,131	2,960.44	43,982,999	
39. Road & Ditches	0	6,936.05	0	0	7,936.84	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,745	11,544.87	105,111,913	6,089,555

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	10	1,291.61	1,109,642	10	1,291.61	1,109,642

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	361.26	1,263,144
44. Recapture Value N/A	0	0.00	0	8	361.26	1,263,144
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	8	361.26	1,263,144
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 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	147,061.61	52.52%	786,780,334	54.92%	5,350.00
46. 1A	52,022.29	18.58%	278,319,923	19.43%	5,350.01
47. 2A1	16,132.05	5.76%	80,579,653	5.62%	4,995.00
48. 2A	12,772.75	4.56%	63,799,929	4.45%	4,995.00
49. 3A1	28,370.81	10.13%	127,665,495	8.91%	4,499.89
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	14,440.59	5.16%	58,282,199	4.07%	4,036.00
52. 4A	9,208.38	3.29%	37,165,006	2.59%	4,036.00
53. Total	280,008.48	100.00%	1,432,592,539	100.00%	5,116.25
Dry					
54. 1D1	11,428.98	32.93%	40,801,546	36.58%	3,570.01
55. 1D	8,505.98	24.51%	30,366,390	27.22%	3,570.00
56. 2D1	1,302.16	3.75%	3,828,345	3.43%	2,940.00
57. 2D	3,472.07	10.00%	10,207,893	9.15%	2,940.00
58. 3D1	5,489.72	15.82%	14,986,820	13.44%	2,729.98
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,800.71	8.07%	7,055,143	6.33%	2,519.06
61. 4D	1,704.30	4.91%	4,294,829	3.85%	2,520.00
62. Total	34,703.92	100.00%	111,540,966	100.00%	3,214.07
Grass					
63. 1G1	1,033.63	4.71%	1,010,270	5.27%	977.40
64. 1G	1,890.01	8.61%	1,785,311	9.31%	944.60
65. 2G1	576.59	2.63%	517,981	2.70%	898.35
66. 2G	1,441.28	6.57%	1,302,692	6.79%	903.84
67. 3G1	3,182.51	14.50%	2,755,320	14.37%	865.77
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,744.65	12.51%	2,358,845	12.30%	859.43
70. 4G	11,077.16	50.48%	9,443,083	49.25%	852.48
71. Total	21,945.83	100.00%	19,173,502	100.00%	873.67
Irrigated Total					
	280,008.48	82.43%	1,432,592,539	91.53%	5,116.25
Dry Total					
	34,703.92	10.22%	111,540,966	7.13%	3,214.07
Grass Total					
	21,945.83	6.46%	19,173,502	1.22%	873.67
72. Waste	2,696.54	0.79%	1,622,028	0.10%	601.52
73. Other	337.48	0.10%	269,886	0.02%	799.71
74. Exempt	939.19	0.28%	0	0.00%	0.00
75. Market Area Total	339,692.25	100.00%	1,565,198,921	100.00%	4,607.70

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	72.03	384,960	39,638.86	205,208,615	240,297.59	1,226,998,964	280,008.48	1,432,592,539
77. Dry Land	58.89	196,376	4,331.32	14,309,517	30,313.71	97,035,073	34,703.92	111,540,966
78. Grass	0.80	760	2,573.85	2,254,726	19,371.18	16,918,016	21,945.83	19,173,502
79. Waste	0.14	84	268.10	160,860	2,428.30	1,461,084	2,696.54	1,622,028
80. Other	1.02	816	38.77	31,016	297.69	238,054	337.48	269,886
81. Exempt	5.05	0	601.06	0	333.08	0	939.19	0
82. Total	132.88	582,996	46,850.90	221,964,734	292,708.47	1,342,651,191	339,692.25	1,565,198,921

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	280,008.48	82.43%	1,432,592,539	91.53%	5,116.25
Dry Land	34,703.92	10.22%	111,540,966	7.13%	3,214.07
Grass	21,945.83	6.46%	19,173,502	1.22%	873.67
Waste	2,696.54	0.79%	1,622,028	0.10%	601.52
Other	337.48	0.10%	269,886	0.02%	799.71
Exempt	939.19	0.28%	0	0.00%	0.00
Total	339,692.25	100.00%	1,565,198,921	100.00%	4,607.70

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

93 York

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	442,189,314	455,458,428	13,269,114	3.00%	7,704,889	1.26%
02. Recreational	933,303	935,836	2,533	0.27%	0	0.27%
03. Ag-Homesite Land, Ag-Res Dwelling	57,142,190	61,128,914	3,986,724	6.98%	6,089,555	-3.68%
04. Total Residential (sum lines 1-3)	500,264,807	517,523,178	17,258,371	3.45%	13,794,444	0.69%
05. Commercial	156,233,388	158,442,313	2,208,925	1.41%	1,489,652	0.46%
06. Industrial	73,402,331	73,633,608	231,277	0.32%	720,000	-0.67%
07. Ag-Farmsite Land, Outbuildings	36,750,097	43,982,999	7,232,902	19.68%	0	19.68%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	266,385,816	276,058,920	9,673,104	3.63%	2,209,652	2.80%
10. Total Non-Agland Real Property	766,650,623	793,582,098	26,931,475	3.51%	16,004,096	1.43%
11. Irrigated	1,051,120,588	1,432,592,539	381,471,951	36.29%		
12. Dryland	114,215,717	111,540,966	-2,674,751	-2.34%		
13. Grassland	18,788,508	19,173,502	384,994	2.05%		
14. Wasteland	1,647,962	1,622,028	-25,934	-1.57%		
15. Other Agland	286,444	269,886	-16,558	-5.78%		
16. Total Agricultural Land	1,186,059,219	1,565,198,921	379,139,702	31.97%		
17. Total Value of all Real Property (Locally Assessed)	1,952,709,842	2,358,781,019	406,071,177	20.80%	16,004,096	19.98%

2012 Plan of Assessment for York County Assessment Years 2012-2013/2013-2014/2014-2015
Filed with York County Board July 24, 2012

Assessment levels for the year 2012 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 and real estate clerk, ½ time. 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. No outside appraisal work has been done for 2012.

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 2012 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 county uses Terra Scan computer service to develop the CAMA package. 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 for 2012 and 2013

Valuation updates are now in the second year of the second cycle of mandated inspections for the county assessor. Agricultural building sites will be updated with new pictures for 10-1/10-2/10-3/10-4 and Henderson. Henderson did not get done for 2011-12. Depreciation will be applied to all farm outbuildings for 2013. This is done every three years. Most of the older parts of the City of York will be revalued for 2013.

Plans for 2013-2014

The 9's will be updated as well as the counties smaller villages.

Plans for 2014-2015 will follow the cycle determined for the inspection process. Nothing other than the ordinary update of work is planned in the near future, and all depends on the budget set by the County Board.

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

2013 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:
	1 one employee is half time shared with the treasurer's office
6.	Assessor's requested budget for current fiscal year:
	\$213,507
7.	Adopted budget, or granted budget if different from above:
	\$213,507
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 is appropriating \$25,000 per year into a fund to eventually do a commercial reappraisal, estimated to cost \$200,000. The fund to date is \$50,000.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$13,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	About \$1,000 or less

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thompson Reuters; formerly Terra Scan
2.	CAMA software:
	Thompson Reuters; formerly Terra Scan
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:
	Thompson Reuters; formerly Terra Scan

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:
	Stanard Appraisal for Seed Corn Plants and Ethanol Facilities; as needed, usually in conjunction with the inspection and review cycle.
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.
2.	If so, is the appraisal or listing service performed under contract?
	No; If the bid exceeds \$5,000, by policy the county would be required to let a contract. To date this has not been the case and this work has been done by a verbal agreement.
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. Within Stanard Appraisal there are appraisers with the General Certified Appraiser credential.
4.	Have the existing contracts been approved by the PTA?
	There are no existing contracts.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes but only for those limited parcels that they agree to appraise.

2013 Certification for York County

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the York County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

