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2014 Commission Summary for York County

Residential Real Property - Current

Number of Sales	357	Median	99.62
Total Sales Price	\$37,346,755	Mean	103.27
Total Adj. Sales Price	\$37,346,755	Wgt. Mean	98.19
Total Assessed Value	\$36,669,679	Average Assessed Value of the Base	\$91,435
Avg. Adj. Sales Price	\$104,613	Avg. Assessed Value	\$102,716

Confidence Interval - Current

95% Median C.I	99.31 to 99.88
95% Wgt. Mean C.I	97.18 to 99.20
95% Mean C.I	99.66 to 106.88
% of Value of the Class of all Real Property Value in the	17.41
% of Records Sold in the Study Period	6.79
% of Value Sold in the Study Period	7.63

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	336	98	98.28
2012	320	99	98.51
2011	309	98	98
2010	398	99	99

2014 Commission Summary for York County

Commercial Real Property - Current

Number of Sales	37	Median	99.40
Total Sales Price	\$6,796,430	Mean	106.19
Total Adj. Sales Price	\$6,796,430	Wgt. Mean	97.83
Total Assessed Value	\$6,648,693	Average Assessed Value of the Base	\$255,690
Avg. Adj. Sales Price	\$183,687	Avg. Assessed Value	\$179,694

Confidence Interval - Current

95% Median C.I	97.82 to 101.85
95% Wgt. Mean C.I	92.42 to 103.23
95% Mean C.I	93.53 to 118.85
% of Value of the Class of all Real Property Value in the County	8.90
% of Records Sold in the Study Period	3.85
% of Value Sold in the Study Period	2.71

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	51	99	98.52
2012	48	98	97.62
2011	52		97
2010	56	98	98

2014 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	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for York County

During 2013, the county completed the following assessment actions for use in the valuation of residential property for 2014:

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 Benedict, Bradshaw, Gresham, and about 3/4ths of the City of York were completed during 2013 for use in 2014. Included in York were neighborhoods #1, #2, #3, #4, #7, #12, #13, and #14.

The rural residential parcels and residences on agricultural parcels in Township 9 (geocodes 3509, 3511, 3513, and 3515) and in Township 10 (geocodes 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, quality and condition was 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.

2014 Residential Assessment Survey for York County

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2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																				
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
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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

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.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
1	2012-2014	2012	2012-2014
2	2014	2012	2014
3	2014	2012	2014
4	2013	2012	2013
5	2013	2012	2013
6	2012	2012	2012
7	2012 & 2014	2012	2012 & 2014
8	2013	2012	2013
9	2012-2014	2012	2010-2014

---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 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.

2014 Residential Correlation Section for York County

County Overview

York County is an agriculturally based county with an array of eleven villages and towns. Ten of them range in population from 30 to 991 and exist primarily to support agriculture. York, with a population of 7,766, is the largest town and county seat. It hosts additional nonagricultural employers and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 13,665, with 10,224 or 74.82% living within the villages and towns and 3,441 or 25.18% living outside of the municipal areas. 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 but most have remained stable.

Description of Analysis:

York County has divided their residential analysis and valuation work into 9 valuation groups. These groups are centered on individual towns, a cluster of 5 villages, lake subdivisions 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, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2014, the median ratio for the 357 qualified residential sales is 100%; the COD at 9.89 is within the acceptable range and the PRD at 105.17 is above the acceptable range. It is often useful to evaluate the quality of assessment of a slightly trimmed sample of the 342 sales with prices above \$15,000. This statistic represents over 96% of the qualified sales and the mean, which is the statistic most sensitive to outliers, decreases 2.83 percentage points, the COD improves and the PRD moves well within the acceptable range. The 15 sales below \$15,000 are excluded in this exercise to demonstrate that the county's predominant residential parcels are properly valued and only the volatile low dollar parcels are responsible for the appearance of regressive assessment. All of the valuation groups fall within the acceptable range for the calculated median.

Sales Qualification

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

2014 Residential Correlation Section for York County

measurement process. The county qualified 67% of all of the residential sales, so the Department believes that all available sales were used in the measurement process.

Equalization and Quality of Assessment

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the assessment practices are good, partly because the sample is adequate and partly because the prepared statistics reasonably represent the class. The values are equalized throughout the residential class and there are no subclasses of the residential class identified for individual adjustments.

Level of Value

The apparent level of value for the residential class is 100%, the quality of the assessment, based on the statistical indicators and the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.

2014 Commercial Assessment Actions for York County

During 2013, the county completed the following assessment actions for use in the valuation of residential property for 2014:

The county conducted a thorough sale verification and analysis process.

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

The county inspected and reviewed all commercial parcels for 2013 so none was done for 2014.

2014 Commercial Assessment Survey for York 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 is also some variation between valuation groups especially 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>
1	2013	2012	2013
2	2013	2012	2013
3	2013	2012	2013
4	2013	2012	2013

----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. The inspection, review and update of all 900 plus of the commercial property countywide was done during 2012 for use in 2013.

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

2014 Commercial Correlation Section for York County

County Overview

York County is an agriculturally based county with an array of nine municipalities; eight villages and towns, and the city of York. Most of the commercial properties in the smaller towns either directly service or support agriculture or the people involved in agriculture. York, the county seat, is the predominant location for much of the commercial and industrial property. There are a number of manufacturing plants as well as a diverse retail and business community offering a wide range of employment outside the agricultural sector in York. The Department's "2013 County and Municipal Valuations by Property Type" reports that 79% of the commercial valuation is reported in York, 11% is in the 8 smaller towns and nearly 10% is in the non-municipal areas. York has about 15%, Waco has about 3% of the industrial valuation, and the remaining 82% is in the non-municipal areas of the county. In all, the commercial values are stable to increasing in York and generally stable in other parts of the county. During the past few years there have been no significant economic events that have impacted the value of commercial property. There has been an expansion to the seed corn plant east of York in the past year.

Description of Analysis

York County has divided their commercial analysis and valuation work into four valuation groups. These groups are defined by the individual towns of Henderson and York, the interstate corridors and the villages and rural commercial parcels. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 37 qualified sales; the median ratio is 99%; the COD is 12.54; and the PRD is 108.55. Of the 37 qualified sales, 23 are in York, 7 are in or around Henderson and 7 others are spread among the other villages and rural parts of the county; none had more than 2 sales. When the 20 different occupancy codes are reviewed, there are 6 sales in code 353 (retail store); 4 sales in code 406 (storage warehouse); 4 sales in code 352 (multi-family); 4 sales in code 528 (service repair garage); 3 sales in code 384 (barber shop); 2 sales in code 344 (office building); and the remaining 14 codes have only 1 sales each. The 20 occupancy codes still leave some property types with no direct representation, but the ones present are believed to cover or be closely related to most uses. The overall assessment practices that relate to the commercial property are consistent and considered to be good. In short, while the representation of the entire class is not ideal, it is broad enough that there are sufficient sales to represent or measure the overall class but not any subclass of the commercial property.

2014 Commercial Correlation Section for York County

Sales Qualification

The Department's has reviewed the county's sale verification process and finds that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

Equalization and Quality of Assessment

The Department analyzes each county every third year to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

York County revalued all of the commercial property during 2012 for use in 2013. Due to the recent revaluation of all of the county's commercial property, the Department tends to rely on the assessment actions of the county to judge the equalization and quality of assessment for this class. There is nothing available to dispute that the median ratio of 99% is not the best indicator of the level of value. At the conclusion of a reappraisal, the county should have taken all of the variables into consideration that the assessment statistics cannot.

Level of Value

Based on analysis of all available information, the statistical median is the best indicator of the level of value. That level of value is 99%. The quality of the assessment, based on the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.

2014 Agricultural Assessment Actions for York County

During 2013, the county completed the following assessment actions for use in the valuation of improvements on agricultural property for 2014:

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. As a result, all agricultural land values were updated for 2014.

The agricultural residential parcels and all farm buildings in in Township 9 (geocodes 3509, 3511, 3513, and 3515) and in Township 10 (geocodes 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 quality and condition was reviewed, 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.

2014 Agricultural Assessment Survey for York County

1.	Valuation data collection done by:				
	Assessor				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
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3.	Describe the process 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 \$19,000. 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.				

	<p>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.</p>
<p>8.</p>	<p>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</p>
	<p>There are no known parcels in the WRP program in York County. Neither the FSA nor the owners have reported actual WRP acres, so none have been valued.</p>

York County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
York	2	6,450	6,350	6,200	6,000	5,700	N/A	5,000	5,000	6,195
Butler	1	5,599	5,400	4,795	4,680	4,098	3,876	3,386	3,169	4,933
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856
Fillmore	1	5,900	5,800	5,700	5,600	5,300	N/A	4,900	4,750	5,675
Hamilton	1	6,800	6,800	6,400	6,000	5,800	5,600	5,300	5,300	6,567
Polk	1	5,844	5,288	4,942	4,620	4,282	4,200	4,049	3,555	5,332
Saline	3	6,091	6,095	5,989	5,894	5,346	4,500	4,423	4,300	5,827
Seward	1	6,150	6,050	5,900	5,800	5,500	N/A	4,500	3,991	5,731

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
York	2	4,800	4,500	4,200	4,000	3,500	N/A	3,000	3,000	4,176
Butler	1	5,300	5,000	4,199	3,987	3,600	2,900	2,800	2,700	3,958
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146
Fillmore	1	3,555	3,515	3,415	3,365	3,214	N/A	2,922	2,855	3,405
Hamilton	1	4,000	4,000	3,500	3,200	3,100	3,000	3,000	3,000	3,681
Polk	1	3,758	3,557	2,700	2,700	2,460	2,390	2,310	2,310	3,288
Saline	3	4,016	4,007	3,421	3,212	2,870	2,350	2,342	2,175	3,383
Seward	1	5,500	5,350	5,200	4,900	4,700	3,800	3,675	2,900	4,845

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
York	2	1,774	1,702	1,505	1,503	1,400	N/A	1,300	1,300	1,391
Butler	1	2,100	2,377	2,245	1,983	2,001	1,899	1,875	1,436	1,723
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189
Fillmore	1	1,260	1,240	1,180	1,120	1,107	N/A	1,000	1,000	1,087
Hamilton	1	1,700	1,700	1,500	1,500	1,400	1,400	1,300	1,300	1,395
Polk	1	1,086	1,147	1,232	1,250	1,223	1,252	1,154	1,074	1,166
Saline	3	1,468	1,844	1,389	1,846	1,744	1,485	1,356	951	1,360
Seward	1	1,295	1,421	1,210	1,176	1,151	1,900	1,129	1,018	1,125

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

March 5, 2014

Data used to determine special value for York County Nebraska.

York County currently has three areas where special value applications have been filed. One area is along the highway 81 corridor from the interstate to the City proper. This area is still being farmed however could sell for commercial development. There is very little commercial development in York County at the current time. The 2nd area is between the city limits west to the bi-pass. This area is also farmed but could have more commercial benefit than residential. The other are was along the east side of York on Maine Ave. which has now been annexed and being developed for residential. .

There have been no sales in the first two areas in the last several years; however the third has now been developed into residential.

There have been no new applications for special use at this time.

The areas involved are all typical of market area #2 which is all of York County, as they are all irrigated with row crops.

In the last three years sales have gone from 4500 to 14,500 an acre for irrigated land. Dry land is selling for as high as \$9,000. With these sales I value that land within the special areas, the same as if they were anywhere else in Market Area 2.

Respectfully submitted
Ann Charlton
York County Assessor

2014 Agricultural Correlation Section for York County

County Overview

York County is an agriculturally based county with an array of villages and towns that exist primarily to support agriculture. The prevalent crops are row crops with corn, soybeans, and some grain sorghum. The county land use is approximately 82% irrigated land, 10% dry land, 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 characteristics of the Market Area are more fully described in the Agricultural Assessment Survey.

Description of Analysis

There was a total sample of 57 qualified sales; York County sales were not supplemented with additional qualified sales to determine the level of value of agricultural land in the county. The report in the R&O uses only the York County sales in the final statistics. 48 of the 57 sales were 80% MLU irrigated, so there was literally nothing to use to analyze the dry or grass values. The Department assisted the county in developing their dry and grass values by analyzing nearly all sales within 12 miles that were minimally irrigated and were predominantly dry and grass uses. This sample was not included in the final analysis because it was not representative of the county. The original sample of 57 York County sales with no supplementation was deemed adequate, proportional among study years and representative based on major land uses. In this study, the 80% Majority Land Use Tables demonstrate that the irrigated values for the county and for Area 1 are within the range. Sales with predominantly dry and grass acres are too scarce to produce an independent measurement. The county has made substantial changes to all of the values based on their analysis. The Department is not recommending any change to the values based on any major land use.

The calculated median ratio is 70%; the COD is 22.83 and the PRD is 109.02. Given the high appreciation in land value during the three years of this analysis, little weight is given to the COD and PRD. The 2014 abstract reports; overall agricultural land increased by 22.90%; irrigated land increased by over 23%, dry land increased by over 15%, and grass land increased by nearly 49%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

Sales Qualification

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 measurement was done with all available qualified sales.

2014 Agricultural Correlation Section for York County

Equalization and Quality of Assessment

The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. Each year, the county verifies all of the new sales that take place. They update any changes to land use that are discovered or reported. They completely analyze and revalue all agricultural land within a classification system and monitor sales to affirm their use of one market area. The quality of assessment for agricultural land is acceptable.

Level of Value

For 2014, the apparent level of value of agricultural land is 70% and the quality of the assessment process is acceptable. 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.

93 York
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 357
Total Sales Price : 37,346,755
Total Adj. Sales Price : 37,346,755
Total Assessed Value : 36,669,679
Avg. Adj. Sales Price : 104,613
Avg. Assessed Value : 102,716

MEDIAN : 100
WGT. MEAN : 98
MEAN : 103
COD : 09.89
PRD : 105.17

COV : 33.70
STD : 34.80
Avg. Abs. Dev : 09.85
MAX Sales Ratio : 645.00
MIN Sales Ratio : 45.52

95% Median C.I. : 99.31 to 99.88
95% Wgt. Mean C.I. : 97.18 to 99.20
95% Mean C.I. : 99.66 to 106.88

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	39	99.78	102.86	100.61	06.06	102.24	87.95	140.18	98.27 to 100.81	100,599	101,209
01-JAN-12 To 31-MAR-12	25	99.53	98.58	98.70	02.42	99.88	84.18	104.15	97.70 to 100.04	92,870	91,658
01-APR-12 To 30-JUN-12	55	99.87	105.82	99.63	08.80	106.21	84.98	234.98	99.42 to 100.25	123,406	122,948
01-JUL-12 To 30-SEP-12	46	99.67	98.36	96.39	04.76	102.04	73.67	119.23	97.67 to 100.66	113,729	109,623
01-OCT-12 To 31-DEC-12	54	99.62	99.20	97.50	04.08	101.74	78.62	123.50	99.10 to 100.04	103,250	100,665
01-JAN-13 To 31-MAR-13	31	99.92	103.32	99.68	13.81	103.65	45.52	189.88	97.34 to 102.78	96,166	95,861
01-APR-13 To 30-JUN-13	48	99.12	103.01	97.27	12.77	105.90	65.33	230.29	97.48 to 101.85	95,873	93,252
01-JUL-13 To 30-SEP-13	59	98.41	110.87	96.93	21.60	114.38	61.39	645.00	96.19 to 101.24	100,409	97,331
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	165	99.72	101.94	98.79	06.07	103.19	73.67	234.98	99.38 to 99.90	110,691	109,354
01-OCT-12 To 30-SEP-13	192	99.50	104.41	97.61	13.18	106.97	45.52	645.00	98.54 to 100.01	99,389	97,012
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	180	99.68	100.92	98.07	05.48	102.91	73.67	234.98	99.45 to 99.89	110,645	108,512
<u>ALL</u>	357	99.62	103.27	98.19	09.89	105.17	45.52	645.00	99.31 to 99.88	104,613	102,716

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	248	99.61	101.54	98.16	07.82	103.44	45.52	230.29	99.16 to 99.89	106,204	104,253
02	4	99.68	99.88	99.39	01.35	100.49	98.18	101.98	N/A	56,750	56,407
03	11	100.04	95.16	101.15	09.27	94.08	60.50	111.19	65.33 to 108.99	56,863	57,519
04	34	99.39	106.75	99.91	13.98	106.85	77.30	246.94	97.15 to 101.59	90,785	90,699
05	9	99.91	95.18	95.83	06.65	99.32	75.61	105.17	84.32 to 101.63	108,444	103,923
06	14	98.45	99.97	97.45	05.23	102.59	85.07	123.19	94.97 to 102.27	81,246	79,177
07	11	99.31	163.13	99.02	68.78	164.74	90.85	645.00	91.41 to 234.98	31,747	31,437
08	6	99.89	101.14	100.95	01.43	100.19	99.55	105.97	99.55 to 105.97	227,293	229,444
09	20	99.66	97.56	95.81	05.59	101.83	80.27	117.75	92.17 to 100.81	162,125	155,331
<u>ALL</u>	357	99.62	103.27	98.19	09.89	105.17	45.52	645.00	99.31 to 99.88	104,613	102,716

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	355	99.62	103.28	98.18	09.91	105.19	45.52	645.00	99.31 to 99.88	104,917	103,010
06											
07	2	101.86	101.86	99.85	06.40	102.01	95.34	108.38	N/A	50,600	50,522
<u>ALL</u>	357	99.62	103.27	98.19	09.89	105.17	45.52	645.00	99.31 to 99.88	104,613	102,716

93 York
RESIDENTIAL

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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	5	143.63	238.13	150.77	99.28	157.94	65.33	645.00	N/A	2,244	3,383	
Less Than 15,000	15	117.43	167.77	137.48	66.29	122.03	60.50	645.00	97.15 to 228.60	6,561	9,021	
Less Than 30,000	34	101.92	137.35	117.34	44.01	117.05	60.50	645.00	99.62 to 117.43	15,339	17,999	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	352	99.61	101.35	98.17	07.86	103.24	45.52	246.94	99.27 to 99.86	106,067	104,127	
Greater Than 14,999	342	99.61	100.44	98.08	06.84	102.41	45.52	246.94	99.24 to 99.86	108,913	106,826	
Greater Than 29,999	323	99.56	99.68	97.92	06.14	101.80	45.52	189.88	99.16 to 99.80	114,010	111,634	
<u>Incremental Ranges</u>												
0 TO 4,999	5	143.63	238.13	150.77	99.28	157.94	65.33	645.00	N/A	2,244	3,383	
5,000 TO 14,999	10	108.54	132.59	135.77	39.48	97.66	60.50	230.29	93.44 to 228.60	8,720	11,839	
15,000 TO 29,999	19	101.85	113.33	112.66	17.66	100.59	84.18	246.94	94.81 to 107.33	22,268	25,087	
30,000 TO 59,999	67	103.07	108.58	107.83	10.97	100.70	81.32	189.88	100.04 to 108.38	44,137	47,593	
60,000 TO 99,999	92	99.17	98.07	97.92	05.13	100.15	45.52	140.04	98.30 to 99.92	77,550	75,939	
100,000 TO 149,999	90	99.43	96.80	96.89	04.67	99.91	75.61	115.47	98.37 to 99.83	124,528	120,650	
150,000 TO 249,999	58	99.29	98.00	97.89	02.92	100.11	78.62	105.97	98.63 to 99.74	189,399	185,403	
250,000 TO 499,999	16	93.30	93.94	94.05	07.86	99.88	80.27	107.94	87.43 to 99.93	283,799	266,923	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	357	99.62	103.27	98.19	09.89	105.17	45.52	645.00	99.31 to 99.88	104,613	102,716	

93 York
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 37
Total Sales Price : 6,796,430
Total Adj. Sales Price : 6,796,430
Total Assessed Value : 6,648,693
Avg. Adj. Sales Price : 183,687
Avg. Assessed Value : 179,694

MEDIAN : 99
WGT. MEAN : 98
MEAN : 106
COD : 12.54
PRD : 108.55

COV : 37.01
STD : 39.30
Avg. Abs. Dev : 12.46
MAX Sales Ratio : 332.64
MIN Sales Ratio : 78.65

95% Median C.I. : 97.82 to 101.85
95% Wgt. Mean C.I. : 92.42 to 103.23
95% Mean C.I. : 93.53 to 118.85

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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>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	3	112.72	112.36	108.80	03.36	103.27	106.49	117.86	N/A	116,667	126,933
01-JAN-11 To 31-MAR-11	5	97.91	97.13	95.97	02.46	101.21	93.82	100.49	N/A	69,400	66,600
01-APR-11 To 30-JUN-11	2	105.30	105.30	103.11	03.89	102.12	101.20	109.40	N/A	53,750	55,421
01-JUL-11 To 30-SEP-11	4	99.56	101.97	98.42	05.88	103.61	94.98	113.78	N/A	148,750	146,402
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	99.21	99.21	99.36	00.34	99.85	98.87	99.54	N/A	871,765	866,179
01-APR-12 To 30-JUN-12	5	97.41	94.00	88.99	07.71	105.63	82.53	104.67	N/A	279,580	248,801
01-JUL-12 To 30-SEP-12	2	100.95	100.95	99.77	02.24	101.18	98.69	103.20	N/A	63,000	62,853
01-OCT-12 To 31-DEC-12	3	87.62	86.86	88.72	05.96	97.90	78.65	94.30	N/A	344,667	305,801
01-JAN-13 To 31-MAR-13	4	104.11	158.43	124.28	59.59	127.48	92.87	332.64	N/A	108,750	135,158
01-APR-13 To 30-JUN-13	2	110.68	110.68	111.84	11.34	98.96	98.13	123.23	N/A	91,500	102,336
01-JUL-13 To 30-SEP-13	3	101.85	101.77	100.65	04.02	101.11	95.60	107.86	N/A	60,833	61,228
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	14	100.85	102.94	100.77	06.05	102.15	93.82	117.86	94.98 to 112.72	99,964	100,732
01-OCT-11 To 30-SEP-12	11	98.74	96.99	95.22	04.16	101.86	82.53	104.67	85.00 to 103.20	323,857	308,368
01-OCT-12 To 30-SEP-13	12	99.03	118.41	100.65	27.49	117.65	78.65	332.64	92.87 to 108.29	152,875	153,866
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	13	98.74	100.05	98.14	03.92	101.95	93.82	113.78	94.98 to 101.85	103,423	101,495
01-JAN-12 To 31-DEC-12	12	98.05	94.24	93.45	06.78	100.85	78.65	104.67	85.00 to 100.39	358,453	334,956
<u>ALL</u>	37	99.40	106.19	97.83	12.54	108.55	78.65	332.64	97.82 to 101.85	183,687	179,694

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	23	100.49	112.14	99.71	15.38	112.47	85.00	332.64	98.69 to 106.49	206,936	206,345
02	7	97.82	97.97	90.81	09.90	107.88	78.65	113.78	78.65 to 113.78	140,571	127,654
03	7	95.60	94.86	95.85	03.70	98.97	82.53	99.92	82.53 to 99.92	150,414	144,169
<u>ALL</u>	37	99.40	106.19	97.83	12.54	108.55	78.65	332.64	97.82 to 101.85	183,687	179,694

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	100.39	100.37	99.65	00.99	100.72	98.87	101.85	N/A	249,843	248,959
03	34	99.07	106.70	97.60	13.58	109.32	78.65	332.64	97.27 to 103.20	177,850	173,583
04											
<u>ALL</u>	37	99.40	106.19	97.83	12.54	108.55	78.65	332.64	97.82 to 101.85	183,687	179,694

93 York
COMMERCIAL

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 95% Wgt. Mean C.I. : 92.42 to 103.23
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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	6	100.63	98.61	101.91	06.66	96.76	82.53	109.40	82.53 to 109.40	14,650	14,930	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	35	99.54	107.06	97.83	12.75	109.43	78.65	332.64	97.82 to 101.85	194,101	189,889	
Greater Than 14,999	35	99.54	107.06	97.83	12.75	109.43	78.65	332.64	97.82 to 101.85	194,101	189,889	
Greater Than 29,999	31	98.87	107.66	97.77	13.71	110.12	78.65	332.64	97.41 to 101.85	216,404	211,584	
<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	4	103.26	102.44	102.37	04.45	100.07	93.82	109.40	N/A	21,250	21,754	
30,000 TO 59,999	5	103.20	150.29	153.42	48.98	97.96	97.27	332.64	N/A	41,200	63,211	
60,000 TO 99,999	9	101.20	103.49	102.90	06.05	100.57	92.87	113.78	97.91 to 112.72	82,111	84,490	
100,000 TO 149,999	5	97.82	99.43	98.78	10.40	100.66	78.65	123.23	N/A	112,000	110,632	
150,000 TO 249,999	6	99.33	99.50	99.85	02.79	99.65	94.03	106.49	94.03 to 106.49	193,500	193,208	
250,000 TO 499,999	3	94.98	96.05	96.35	01.60	99.69	94.30	98.87	N/A	391,177	376,881	
500,000 TO 999,999	1	87.62	87.62	87.62	00.00	100.00	87.62	87.62	N/A	594,000	520,489	
1,000,000 +	2	92.27	92.27	93.15	07.88	99.06	85.00	99.54	N/A	1,137,500	1,059,556	
<u>ALL</u>	37	99.40	106.19	97.83	12.54	108.55	78.65	332.64	97.82 to 101.85	183,687	179,694	

93 York
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 37
Total Sales Price : 6,796,430
Total Adj. Sales Price : 6,796,430
Total Assessed Value : 6,648,693
Avg. Adj. Sales Price : 183,687
Avg. Assessed Value : 179,694

MEDIAN : 99
WGT. MEAN : 98
MEAN : 106
COD : 12.54
PRD : 108.55

COV : 37.01
STD : 39.30
Avg. Abs. Dev : 12.46
MAX Sales Ratio : 332.64
MIN Sales Ratio : 78.65

95% Median C.I. : 97.82 to 101.85
95% Wgt. Mean C.I. : 92.42 to 103.23
95% Mean C.I. : 93.53 to 118.85

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	109.40	109.40	109.40	00.00	100.00	109.40	109.40	N/A	25,000	27,350
311	1	93.82	93.82	93.82	00.00	100.00	93.82	93.82	N/A	25,000	23,456
326	1	98.69	98.69	98.69	00.00	100.00	98.69	98.69	N/A	96,000	94,746
340	1	78.65	78.65	78.65	00.00	100.00	78.65	78.65	N/A	115,000	90,452
341	1	98.13	98.13	98.13	00.00	100.00	98.13	98.13	N/A	83,000	81,445
343	1	85.00	85.00	85.00	00.00	100.00	85.00	85.00	N/A	1,000,000	850,000
344	2	91.61	91.61	88.77	04.36	103.20	87.62	95.60	N/A	347,000	308,044
350	1	104.67	104.67	104.67	00.00	100.00	104.67	104.67	N/A	20,000	20,933
352	4	99.97	100.16	99.58	00.96	100.58	98.87	101.85	N/A	506,133	503,997
353	6	108.08	144.67	127.17	40.14	113.76	97.27	332.64	97.27 to 332.64	84,583	107,568
384	3	101.85	105.26	106.27	03.77	99.05	101.20	112.72	N/A	57,500	61,103
391	1	99.92	99.92	99.92	00.00	100.00	99.92	99.92	N/A	200,000	199,849
396	1	94.98	94.98	94.98	00.00	100.00	94.98	94.98	N/A	380,000	360,935
406	4	98.41	98.28	101.28	08.44	97.04	82.53	113.78	N/A	66,975	67,835
426	1	97.91	97.91	97.91	00.00	100.00	97.91	97.91	N/A	80,000	78,326
471	1	97.82	97.82	97.82	00.00	100.00	97.82	97.82	N/A	140,000	136,941
483	1	106.49	106.49	106.49	00.00	100.00	106.49	106.49	N/A	245,000	260,903
499	1	103.20	103.20	103.20	00.00	100.00	103.20	103.20	N/A	30,000	30,959
528	4	97.26	101.31	96.67	08.08	104.80	92.87	117.86	N/A	91,500	88,451
554	1	94.30	94.30	94.30	00.00	100.00	94.30	94.30	N/A	325,000	306,463
<u> </u> ALL <u> </u>	37	99.40	106.19	97.83	12.54	108.55	78.65	332.64	97.82 to 101.85	183,687	179,694

93 York

AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 57
 Total Sales Price : 60,343,878
 Total Adj. Sales Price : 60,343,878
 Total Assessed Value : 41,030,595
 Avg. Adj. Sales Price : 1,058,665
 Avg. Assessed Value : 719,835

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 74
 COD : 22.83
 PRD : 109.02

COV : 30.45
 STD : 22.57
 Avg. Abs. Dev : 16.00
 MAX Sales Ratio : 154.30
 MIN Sales Ratio : 29.72

95% Median C.I. : 65.00 to 78.11
 95% Wgt. Mean C.I. : 61.74 to 74.25
 95% Mean C.I. : 68.26 to 79.98

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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>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	6	82.59	87.57	84.05	10.26	104.19	78.11	114.71	78.11 to 114.71	1,346,986	1,132,202
01-JAN-11 To 31-MAR-11	4	97.07	106.65	90.79	26.49	117.47	78.14	154.30	N/A	751,550	682,351
01-APR-11 To 30-JUN-11	2	88.11	88.11	85.29	20.75	103.31	69.83	106.38	N/A	611,714	521,735
01-JUL-11 To 30-SEP-11	5	85.99	89.66	88.30	10.11	101.54	77.12	102.22	N/A	789,610	697,245
01-OCT-11 To 31-DEC-11	4	80.62	82.24	81.09	17.24	101.42	67.67	100.07	N/A	852,088	690,937
01-JAN-12 To 31-MAR-12	8	64.60	63.57	64.55	05.37	98.48	53.96	69.83	53.96 to 69.83	887,300	572,733
01-APR-12 To 30-JUN-12	5	70.09	79.07	53.64	32.64	147.41	42.60	141.81	N/A	1,827,347	980,106
01-JUL-12 To 30-SEP-12	1	56.03	56.03	56.03	00.00	100.00	56.03	56.03	N/A	1,680,000	941,240
01-OCT-12 To 31-DEC-12	14	64.78	65.46	63.22	15.54	103.54	45.74	81.23	51.06 to 78.06	1,113,784	704,187
01-JAN-13 To 31-MAR-13	3	73.97	67.29	67.21	13.79	100.12	48.64	79.25	N/A	881,024	592,112
01-APR-13 To 30-JUN-13	5	46.67	48.26	47.65	21.60	101.28	29.72	63.64	N/A	904,950	431,192
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	17	85.22	92.74	86.42	16.18	107.31	69.83	154.30	78.14 to 106.38	956,446	826,606
01-OCT-11 To 30-SEP-12	18	66.35	71.61	61.84	18.85	115.80	42.60	141.81	61.85 to 70.09	1,184,638	732,632
01-OCT-12 To 30-SEP-13	22	62.24	61.80	60.59	18.70	102.00	29.72	81.23	49.45 to 73.97	1,034,582	626,859
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	15	85.99	92.00	86.51	18.49	106.35	67.67	154.30	77.12 to 102.22	772,402	668,190
01-JAN-12 To 31-DEC-12	28	64.60	67.01	60.53	16.44	110.71	42.60	141.81	61.58 to 70.09	1,196,718	724,366
<u>ALL</u>	57	70.09	74.12	67.99	22.83	109.02	29.72	154.30	65.00 to 78.11	1,058,665	719,835

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	57	70.09	74.12	67.99	22.83	109.02	29.72	154.30	65.00 to 78.11	1,058,665	719,835
<u>ALL</u>	57	70.09	74.12	67.99	22.83	109.02	29.72	154.30	65.00 to 78.11	1,058,665	719,835

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	37	71.23	70.92	66.53	17.79	106.60	42.40	110.41	64.19 to 78.14	1,163,733	774,185
2	37	71.23	70.92	66.53	17.79	106.60	42.40	110.41	64.19 to 78.14	1,163,733	774,185
<u>ALL</u>	57	70.09	74.12	67.99	22.83	109.02	29.72	154.30	65.00 to 78.11	1,058,665	719,835

93 York
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

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 Avg. Assessed Value : 719,835

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 74
 COD : 22.83
 PRD : 109.02

COV : 30.45
 STD : 22.57
 Avg. Abs. Dev : 16.00
 MAX Sales Ratio : 154.30
 MIN Sales Ratio : 29.72

95% Median C.I. : 65.00 to 78.11
 95% Wgt. Mean C.I. : 61.74 to 74.25
 95% Mean C.I. : 68.26 to 79.98

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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	48	70.66	73.07	67.25	21.29	108.65	42.40	154.30	62.81 to 78.14	1,135,862	763,847
2	48	70.66	73.07	67.25	21.29	108.65	42.40	154.30	62.81 to 78.14	1,135,862	763,847
_____Dry_____											
County	1	73.97	73.97	73.97	00.00	100.00	73.97	73.97	N/A	423,500	313,281
2	1	73.97	73.97	73.97	00.00	100.00	73.97	73.97	N/A	423,500	313,281
_____ALL_____	57	70.09	74.12	67.99	22.83	109.02	29.72	154.30	65.00 to 78.11	1,058,665	719,835

Total Real Property Sum Lines 17, 25, & 30	Records : 9,924	Value : 2,759,096,009	Growth 23,982,946	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	439	4,946,927	118	2,626,598	77	1,743,207	634	9,316,732	
02. Res Improve Land	3,867	38,815,839	244	9,693,735	438	16,009,376	4,549	64,518,950	
03. Res Improvements	3,872	309,916,091	248	39,127,023	473	56,506,582	4,593	405,549,696	
04. Res Total	4,311	353,678,857	366	51,447,356	550	74,259,165	5,227	479,385,378	7,092,259
% of Res Total	82.48	73.78	7.00	10.73	10.52	15.49	52.67	17.37	29.57
05. Com UnImp Land	183	12,568,150	21	415,774	8	164,183	212	13,148,107	
06. Com Improve Land	661	21,034,428	33	1,643,709	25	2,449,038	719	25,127,175	
07. Com Improvements	670	116,699,848	33	4,760,571	28	5,317,336	731	126,777,755	
08. Com Total	853	150,302,426	54	6,820,054	36	7,930,557	943	165,053,037	3,192,491
% of Com Total	90.46	91.06	5.73	4.13	3.82	4.80	9.50	5.98	13.31
09. Ind UnImp Land	1	32,650	0	0	0	0	1	32,650	
10. Ind Improve Land	9	1,135,736	3	2,007,100	3	1,402,860	15	4,545,696	
11. Ind Improvements	9	11,631,132	4	40,849,573	3	23,349,924	16	75,830,629	
12. Ind Total	10	12,799,518	4	42,856,673	3	24,752,784	17	80,408,975	7,513,045
% of Ind Total	58.82	15.92	23.53	53.30	17.65	30.78	0.17	2.91	31.33
13. Rec UnImp Land	1	59,200	1	4,650	12	344,873	14	408,723	
14. Rec Improve Land	0	0	2	2,684	5	177,276	7	179,960	
15. Rec Improvements	0	0	2	33,863	11	393,633	13	427,496	
16. Rec Total	1	59,200	3	41,197	23	915,782	27	1,016,179	0
% of Rec Total	3.70	5.83	11.11	4.05	85.19	90.12	0.27	0.04	0.00
Res & Rec Total	4,312	353,738,057	369	51,488,553	573	75,174,947	5,254	480,401,557	7,092,259
% of Res & Rec Total	82.07	73.63	7.02	10.72	10.91	15.65	52.94	17.41	29.57
Com & Ind Total	863	163,101,944	58	49,676,727	39	32,683,341	960	245,462,012	10,705,536
% of Com & Ind Total	89.90	66.45	6.04	20.24	4.06	13.32	9.67	8.90	44.64
17. Taxable Total	5,175	516,840,001	427	101,165,280	612	107,858,288	6,214	725,863,569	17,797,795
% of Taxable Total	83.28	71.20	6.87	13.94	9.85	14.86	62.62	26.31	74.21

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	6,770	325,548	0	0	0
19. Commercial	42	2,131,825	17,805,760	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	1	6,770	325,548
19. Commercial	0	0	0	42	2,131,825	17,805,760
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				43	2,138,595	18,131,308

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	53	79	539

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	613,198	419	196,490,251	2,229	1,155,286,278	2,653	1,352,389,727
28. Ag-Improved Land	1	114,399	151	77,641,963	888	517,523,290	1,040	595,279,652
29. Ag Improvements	1	2,725	152	14,582,962	904	70,977,374	1,057	85,563,061
30. Ag Total							3,710	2,033,232,440

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	98	101.39	1,926,410	
33. HomeSite Improvements	0	0.00	0	91	95.41	8,896,296	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.40	800	31	54.98	209,560	
36. FarmSite Improv Land	1	0.55	1,100	133	364.17	1,722,682	
37. FarmSite Improvements	1	0.00	2,725	143	0.00	5,686,666	
38. FarmSite Total							
39. Road & Ditches	0	4.79	0	0	988.57	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	6	4.72	89,680	6	4.72	89,680	
32. HomeSite Improv Land	521	531.67	10,087,730	619	633.06	12,014,140	
33. HomeSite Improvements	511	510.57	41,734,813	602	605.98	50,631,109	6,185,151
34. HomeSite Total				608	637.78	62,734,929	
35. FarmSite UnImp Land	127	184.53	680,584	159	239.91	890,944	
36. FarmSite Improv Land	819	2,342.14	10,594,058	953	2,706.86	12,317,840	
37. FarmSite Improvements	831	0.00	29,242,561	975	0.00	34,931,952	0
38. FarmSite Total				1,134	2,946.77	48,140,736	
39. Road & Ditches	0	6,943.14	0	0	7,936.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,742	11,521.05	110,875,665	6,185,151

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,386.56	1,191,383	12	1,386.56	1,191,383

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	262.40	1,031,151
44. Recapture Value N/A	0	0.00	0	6	262.40	1,031,151
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	6	262.40	1,031,151
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	148,494.65	52.20%	957,791,239	54.35%	6,450.01
46. 1A	52,828.43	18.57%	335,461,202	19.04%	6,350.01
47. 2A1	16,372.26	5.75%	101,508,046	5.76%	6,200.00
48. 2A	13,159.46	4.63%	78,956,790	4.48%	6,000.00
49. 3A1	29,154.48	10.25%	166,175,807	9.43%	5,699.84
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	14,869.68	5.23%	74,348,355	4.22%	5,000.00
52. 4A	9,612.67	3.38%	48,063,355	2.73%	5,000.00
53. Total	284,491.63	100.00%	1,762,304,794	100.00%	6,194.58
Dry					
54. 1D1	9,906.23	32.06%	47,549,919	36.85%	4,800.00
55. 1D	7,767.42	25.14%	34,953,402	27.09%	4,500.00
56. 2D1	1,060.74	3.43%	4,455,116	3.45%	4,200.01
57. 2D	3,124.74	10.11%	12,498,972	9.69%	4,000.00
58. 3D1	4,925.27	15.94%	17,238,039	13.36%	3,499.92
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,490.38	8.06%	7,471,159	5.79%	3,000.01
61. 4D	1,619.44	5.24%	4,858,345	3.77%	3,000.02
62. Total	30,894.22	100.00%	129,024,952	100.00%	4,176.35
Grass					
63. 1G1	1,015.38	4.93%	1,800,999	6.29%	1,773.72
64. 1G	1,794.80	8.72%	3,054,954	10.67%	1,702.11
65. 2G1	551.99	2.68%	830,959	2.90%	1,505.39
66. 2G	1,395.59	6.78%	2,097,639	7.33%	1,503.05
67. 3G1	2,751.35	13.37%	3,851,881	13.45%	1,400.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,505.26	12.17%	3,256,835	11.37%	1,300.00
70. 4G	10,568.30	51.35%	13,738,799	47.98%	1,300.00
71. Total	20,582.67	100.00%	28,632,066	100.00%	1,391.08
Irrigated Total					
	284,491.63	83.79%	1,762,304,794	91.67%	6,194.58
Dry Total					
	30,894.22	9.10%	129,024,952	6.71%	4,176.35
Grass Total					
	20,582.67	6.06%	28,632,066	1.49%	1,391.08
72. Waste	2,712.65	0.80%	1,625,757	0.08%	599.32
73. Other	831.42	0.24%	769,206	0.04%	925.17
74. Exempt	939.09	0.28%	0	0.00%	0.00
75. Market Area Total	339,512.59	100.00%	1,922,356,775	100.00%	5,662.11

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	72.03	464,003	39,789.96	249,267,159	244,629.64	1,512,573,632	284,491.63	1,762,304,794
77. Dry Land	58.89	259,740	3,964.93	17,301,280	26,870.40	111,463,932	30,894.22	129,024,952
78. Grass	0.80	1,360	2,497.29	3,508,813	18,084.58	25,121,893	20,582.67	28,632,066
79. Waste	0.14	84	265.08	159,048	2,447.43	1,466,625	2,712.65	1,625,757
80. Other	1.02	510	49.20	37,262	781.20	731,434	831.42	769,206
81. Exempt	4.95	0	601.06	0	333.08	0	939.09	0
82. Total	132.88	725,697	46,566.46	270,273,562	292,813.25	1,651,357,516	339,512.59	1,922,356,775

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	284,491.63	83.79%	1,762,304,794	91.67%	6,194.58
Dry Land	30,894.22	9.10%	129,024,952	6.71%	4,176.35
Grass	20,582.67	6.06%	28,632,066	1.49%	1,391.08
Waste	2,712.65	0.80%	1,625,757	0.08%	599.32
Other	831.42	0.24%	769,206	0.04%	925.17
Exempt	939.09	0.28%	0	0.00%	0.00
Total	339,512.59	100.00%	1,922,356,775	100.00%	5,662.11

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

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	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	455,741,664	479,385,378	23,643,714	5.19%	7,092,259	3.63%
02. Recreational	935,836	1,016,179	80,343	8.59%	0	8.59%
03. Ag-Homesite Land, Ag-Res Dwelling	61,124,533	62,734,929	1,610,396	2.63%	6,185,151	-7.48%
04. Total Residential (sum lines 1-3)	517,802,033	543,136,486	25,334,453	4.89%	13,277,410	2.33%
05. Commercial	160,362,831	165,053,037	4,690,206	2.92%	3,192,491	0.93%
06. Industrial	73,633,607	80,408,975	6,775,368	9.20%	7,513,045	-1.00%
07. Ag-Farmsite Land, Outbuildings	43,911,886	48,140,736	4,228,850	9.63%	0	9.63%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	277,908,324	293,602,748	15,694,424	5.65%	10,705,536	1.80%
10. Total Non-Agland Real Property	795,710,357	836,739,234	41,028,877	5.16%	23,982,946	2.14%
11. Irrigated	1,431,060,693	1,762,304,794	331,244,101	23.15%		
12. Dryland	112,003,340	129,024,952	17,021,612	15.20%		
13. Grassland	19,264,987	28,632,066	9,367,079	48.62%		
14. Wasteland	1,625,934	1,625,757	-177	-0.01%		
15. Other Agland	265,838	769,206	503,368	189.35%		
16. Total Agricultural Land	1,564,220,792	1,922,356,775	358,135,983	22.90%		
17. Total Value of all Real Property (Locally Assessed)	2,359,931,149	2,759,096,009	399,164,860	16.91%	23,982,946	15.90%

2013

Plan of Assessment for York County Assessment Years 2013-2014/2014-2015/2015-2016
Filed with York County Board July 9, 2013

Assessment levels for the year 2013 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 2013.

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 2013 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 2013 and 2014

Valuation updates are now in the third year of the second cycle of mandated inspections for the county assessor. Agricultural building sites will be updated with new pictures for 9-1,9-2,9-3,9-4 Benedict, Thayer, Gresham and Waco. Neighborhoods #`1, #2, #3, #4 #7, #10, #11 and #`12 will be done for 2014 valuation. This will be the major part of the City of York.

Plans for 2015-2016 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.

2014 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:
	\$224,198
7.	Adopted budget, or granted budget if different from above:
	\$224,198; 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 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 \$200,000.
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
2.	CAMA software:
	Thompson Reuters
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

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. The Assessor will review and approve all values that the appraiser develops before they are implemented.

2014 Certification for York County

This is to certify that the 2014 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 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

