



# 2023 York County Three Year Plan of Assessment

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## **Statutory Requirements**

Nebraska Revised Statutes 77-1311.02

### **Plan of assessment; preparation**

The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

## **County Description**

The following information is taken from the 2023 Reports and Opinions of the Property Tax Administrator.

With a total area of 572 square miles, York County has 14,244 residents, per the Census Bureau Quick Facts for 2021, a 1% population increase over the 2010 U.S. Census. Reports indicate that 75% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$139,507 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). The majority of the commercial properties in York County are located in and around York, the county seat. According to the latest information available from the U.S. Census Bureau, there are 521 employer establishments with total employment of 6,684, for a 2% increase in employment. Agricultural land makes up the majority of the total valuation base in York County. Irrigated land makes up the majority of the land in the county. York County is included in the Upper Big Blue Natural Resource District (NRD). When compared against the top crops of the other counties in Nebraska, York County ranks second in corn for grain. The ethanol plant located in York also contributes to the local agricultural economy.

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

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

Description of Analysis Commercial parcels are analyzed utilizing five valuation groups that are based on the assessor locations in the county.

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

### **Description of Real Property**

All property in the State of Nebraska is subject to property tax unless expressly exempt by the Constitution of the State of Nebraska, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 100% of actual value for all real property excluding agricultural and horticultural land
- 75% of actual value for agricultural and horticultural land
- 75% of special value for agricultural and horticultural land which meets the qualifications for special value under 77-1344

### 2023 Levels of Value

The levels of value for York County for assessment year 2023 are:

Class	Level of Value
Residential	97%
Commercial	99%
Agricultural	70%

Per the 2023 York County Abstract of Assessment, the county consists of the following property types:

Class	Parcels	% of total	Valuation	% of Taxable Value
Residential	5,300	52.27	705,528,904.00	20.7
Commercial	968	9.54	277,723,168.00	8.14
Industrial	18	0.18	90,403,484.00	2.65
Recreational	33	0.33	2,061,166.00	0.06
Agricultural	3,819	37.68	2,334,077,899.00	68.45
<b>Totals</b>	<b>10,138</b>	<b>100</b>	<b>3,409,794,621.00</b>	<b>100</b>

### Approaches to Value

Approaches to value are used in accordance with International Association of Assessment Officers (IAAO) mass appraisal techniques.

#### Market Approach

Sales of like properties are analyzed and used to establish values. For example, dry land sales in each agricultural market area in the county are studied and used to set dry crop assessed values for each area. Residential and commercial properties are separated by Assessor Locations to set values. Analyzing sales establishes market depreciation for each Assessor Location.

#### Income Approach

This approach is applied to commercial properties whenever applicable. Income and expense data is collected and analyzed. Market data is also collected and implemented when applicable.

### Cost Approach

This approach is best used for new construction.

## Current Resources

### Staff

The staff in the York County Assessor's Office consists of the assessor, deputy assessor and two clerks.

Assessor – Holds a State of Nebraska Assessor Certificate, which was obtained in August of 2021 and has collected 54.5 of continuing education hours in the current 4 year education cycle (60 hours of continuing education are required during a 4 year term for re-certification). This includes completing the IOAA Course 101 as required by law in the first 4 year term. The county assessor must also complete the IOAA Course 301 in their first 4 year term.

Deputy Assessor – The deputy assessor holds a State of Nebraska Assessor Certificate and must obtain 60 hours of continuing education in a 4 year term to maintain certification.

Full Time Clerks – Do not currently hold a State of Nebraska Assessor Certification.

### Budget

*(This portion of the 3 Year Plan of Assessment is subject to change pending the adoption of the FY2023-24 budget by the County Board of Commissioners.)*

The requested budget for FY2023-24 that has been submitted is as follows:

Assessor General Fund Function 605 Budget: \$322,600.00

This includes funding for all personnel, operating, supplies and material and capital outlay expenses. *This amount was revised to \$300,000 with the adoption of the FY2023-24 budget.*

Reappraisal Sinking Fund 643 Budget: \$95,000

This includes funding for commercial reappraisals and aerial photography expenses. (A request has been made for funding the aerial photography project with ARPA funds.) *This amount was revised to \$85,000 with adoption of the FY2023-24 budget.*

Data Processing Request: \$66,249.67

This includes funding for computer equipment and funding for service agreements for our CAMA system and GIS/mapping system.

### Software and Equipment

York County uses Vanguard Appraisals, Inc CAMAvision and its costing manual for our mass appraisal. We have licenses for five work stations in the office and one remote license so we can complete inspection work in the field. We are also in the process of changing our GIS/mapping from gWorks to SAM Companies, LLC.

### Education

The Assessor and Deputy Assessor annually attend the Nebraska Association of County Assessors (NACA) workshop in August and the Nebraska Association of County Officials (NACO) convention in December where continuing education hours are offered. Educational hours are also provided by the Nebraska Department of Revenue-Property Assessment Division via hour long webinars hosted throughout the year. In addition to these educational opportunities, the assessor attends monthly meetings with fellow central district assessors.

## **Assessor's Duties and Responsibilities**

### Records Maintenance, Mapping and Ownership Changes

Ownership is updated throughout the month via real estate transfer Form 521s and deeds from the Register of Deeds in the County Clerk's office. The sales files are then updated and maintained to ensure accurate data for sales studies of the next assessment year. Record maintenance is being performed via GIS, building permits, and field reviews. Field reviews are now performed using the Microsoft Surface Pro 7 tablet which enables the office staff to make instant changes to a parcel, therefore, reducing paper waste and improving efficiencies within the office.

### Administrative Reports

The following is a list of reports and notices the County Assessor's office is required to generate and send to various recipients:

- Beginning Farmer Exemption Application – make recommendation to the County Board of Equalization of approval or denial by February 1<sup>st</sup>
- Permissive Exemption Applications – make recommendation to the County Board of Equalization by March 1<sup>st</sup> in years divisible by four
- Aircraft Information Report – submitted to the Nebraska Department of Revenue by March 1<sup>st</sup>
- Intent To Tax statements – sent to governmental entities that own property not used for public purpose by March 1st
- Abstract of Real Property– submitted to the Nebraska Department of Revenue by March 19<sup>th</sup>
- Homestead Exemption Applications – must mail exemption application to individuals who were granted an exemption the previous year by April 1<sup>st</sup>
- Form 458X – must be filed with Tax Commissioner by May 30<sup>th</sup>

- Change of Valuation Notices – sent to property owners by June 1<sup>st</sup>
- Assessment Roll Notice – submit to local paper that the assessment roll is complete by June 1<sup>st</sup>
- Overvalued, Undervalued and Omitted Property Report – presented to the County Board of Equalization for action by July 25<sup>th</sup>
- TERC Change Orders – must recertify County Abstract of Real Property with the Property Tax Administrator by June 5<sup>th</sup>
- Assessment Sales Ratios – mail to local media by June 6<sup>th</sup>
- Three Year Plan of Assessment – prepared by June 15<sup>th</sup> of each year, presented to the County Board of Equalization by July 31<sup>st</sup> of each year and sent to the Department of Revenue by October 31<sup>st</sup> of each year
- Special Valuation Application – send notice of approval or denial by July 22<sup>nd</sup>
- Notice of Rejection of Homestead Exemption – must be sent to applicant by July 31<sup>st</sup>
- Cemetery Report – report sent to the County Board of Equalization by August 1<sup>st</sup>
- Homestead Exemption Application – approve or deny application based on ownership and occupancy by August 15<sup>th</sup>
- Certification of Value to Political Subdivisions – submitted to all political subdivisions by August 20<sup>th</sup>
- School District Taxable Value Report – submitted to the Property Tax Administrator by August 20<sup>th</sup>
- Certification of Average Assessed Value of Single-Family Residential Property – must certify to the Nebraska Department of Revenue by September 1<sup>st</sup>
- Certify Tax List – must complete the tax list and deliver it to the County Treasurer by November 22<sup>nd</sup>
- Homestead Exemption Tax Loss – submitted to the Department of Revenue by November 30<sup>th</sup>
- Certificate of Taxes Levied – must file with the Property Tax Administrator by December 1<sup>st</sup>
- Real Estate Transfers Form 521 and electronic sales file – sent to the Department of Revenue via the state sales file by the 15<sup>th</sup> of every month

In addition to the aforementioned reports and notices, our office also sends out notices via postcard to taxpayers regarding inspections for the 6 year inspection cycle, reminders for filing personal property returns and homestead applications. These mailings are not required by law, but are sent as a courtesy to the taxpayer to remind them of important filing deadlines.

### Personal Property

Personal property returns are filed in the assessor's office either in person, or are sent by email by the owner or tax preparer. Returns can be filed from January 1<sup>st</sup> through May 1<sup>st</sup>. Returns filed after May 1<sup>st</sup> are subject to a 10% penalty, and after June 30<sup>th</sup> the penalty increases to 25% of taxes due. A Failure to File notice is sent on active accounts when the filing deadline has passed.



### Homestead Exemption

Eligible applicants file between February 1<sup>st</sup> and June 30<sup>th</sup> each year. We had 401 applications as of June 15, 2023. Applicants must own and occupy their home and meet certain age and income requirements. Veterans with a 100% service-related disability are also eligible for the homestead exemption.

### Permissive Exemptions

Organizations that meet certain criteria for tax exemption status file either a Form 451 or Form 451A. The Form 451 is the Exemption Application, which is filed for initial qualification in years divisible by 4. The application is reviewed by the Assessor and County Board of Equalization in order to qualify. The Form 451A is the Statement of Reaffirmation of Tax Exemption and is filed in the intervening years. The reaffirmation is reviewed by the Assessor.

### Tax Increment Financing

Applications from any entity requesting TIF must file in the Assessor's office by August 1<sup>st</sup>.

### Centrally Assessed Properties

The Assessor's office reviews and maintains information given by the Department of Revenue, Property Assessment Division for railroads and public service entities.

### Taxing Districts and Tax Rates

Maintain records of school districts and other tax districts to ensure accurate information for levy purposes.

### Tax List Corrections

Prepare tax list corrections for the Board of Equalization and Treasurer for items such as accelerated taxes for building removal, personal property sale/out of business, or other types of corrections.

### Protest Process with the County Board of Equalization

June 1<sup>st</sup> starts the protest process for owners of real and personal property. As property owners call or come to the office, the Assessor and office staff explain the current assessment actions for the valuation change, if a change occurred. The Assessor and office staff also explain the statutory requirements for assessed values. The Assessor prepares information for CBOE for each protest filed. This protest preparation includes on-site inspections of any residential or commercial parcel. Protests of agricultural parcels require review of the most recent FSA certification and map in addition to a possible on-site inspection. The Assessor attends all protest hearings.

### Tax Equalization and Review Commission

Statewide equalization occurs after assessment actions are taken in March. TERC may request a Show Cause Hearing to determine if a county needs a change in the Level of Value for any given type of property. If an adjustment is ordered, the Department of Revenue, Property Assessment

Division ensures the order has been implemented. The Assessor customarily attends appeal hearings before TERC as a result of action taken by the County Board of Equalization at the local

### **3 Year Plan of Assessment**

The County Assessor is required to physically inspect all properties located within the county at least once every six years. It has been the practice for many years in York County to conduct said inspections at least once every 4 years. The inspection process includes updating photos in the CAMA system, make note of any improvements that have been added or removed, and measure and sketch new improvements. York County also contracts with an appraisal company to perform commercial appraisals, the most recent of which was completed for the 2023 Assessment Year. An ag land use review will be conducted in 2023 (last one was conducted in 2017) but moving forward, it is my intention to conduct this review every three years. In addition to the annual inspection areas, the Assessor's office also reviews building permits and changes to parcels outside the annual inspection area when warranted. The inspection areas for the next three in section years are:

#### **2024 Inspection Plan**

Rural acreages and ag residences in 12-1, 12-2, 12-3 and 12-4 (townships of Stewart, Thayer, Morton and Arborville, respectfully) will be inspected, including the villages of Benedict, Gresham and Thayer, and the southeast quarter of the City of York. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

#### **2025 Inspection Plan**

Rural acreages and ag residences in 11-1, 11-2, 11-3, and 11-4 (townships of Waco, New York, Lockridge and Bradshaw, respectfully) will be inspected, including the villages of Waco and Bradshaw and the northeast quarter and the northwest quarter of the City of York. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

#### **2026 Inspection Plan**

Rural acreages and ag residences in 10-1, 10-2, 10-3, and 10-4 (townships of Beaver, Leroy, Baker and Brown, respectfully) will be inspected, including the southeast and southwest quarters of the City of York (while the southeast quarter was just inspected in 2024, I'm including it again this assessment year so that it will be on track to be inspected with southwest quarter every 4 years going forward). A partial commercial revaluation may also take place during this assessment year along with a review of ag land uses. Sales in all communities will be analyzed, and necessary adjustments to economic depreciation due to market factors will be applied to maintain an acceptable level of value per state statute.

## Conclusion

The York County Assessor and his exceptionally skilled staff strive every day to do our very best to serve the people of York County in a courteous manner by being respectful to property owners, constituents, visitors to our courthouse and our co-workers in this fine county. The support received from the York County Board of Commissioners through its annual budget review and apportionment is greatly appreciated as we move forward in our efforts to modernized and improve efficiencies within our office.

Respectfully,

A handwritten signature in black ink, appearing to read "Kurt Bulgrin", with a long horizontal flourish extending to the right.

Kurt Bulgrin  
York County Assessor