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## 2014 Commission Summary for Hall County

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### Residential Real Property - Current

Number of Sales	1528	Median	91.57
Total Sales Price	\$209,409,266	Mean	94.58
Total Adj. Sales Price	\$209,351,686	Wgt. Mean	91.05
Total Assessed Value	\$190,609,498	Average Assessed Value of the Base	\$101,304
Avg. Adj. Sales Price	\$137,010	Avg. Assessed Value	\$124,744

### Confidence Interval - Current

95% Median C.I	90.92 to 92.57
95% Wgt. Mean C.I	90.28 to 91.81
95% Mean C.I	93.33 to 95.83
% of Value of the Class of all Real Property Value in the	46.07
% of Records Sold in the Study Period	7.85
% of Value Sold in the Study Period	9.66

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	1,420	93	93.06
2012	1,282	94	93.60
2011	1,362	94	94
2010	1,406	93	93

## 2014 Commission Summary for Hall County

### Commercial Real Property - Current

Number of Sales	132	Median	93.01
Total Sales Price	\$52,680,760	Mean	100.02
Total Adj. Sales Price	\$52,680,760	Wgt. Mean	84.06
Total Assessed Value	\$44,281,467	Average Assessed Value of the Base	\$344,387
Avg. Adj. Sales Price	\$399,097	Avg. Assessed Value	\$335,466

### Confidence Interval - Current

95% Median C.I	84.72 to 99.99
95% Wgt. Mean C.I	75.53 to 92.58
95% Mean C.I	90.96 to 109.08
% of Value of the Class of all Real Property Value in the County	22.40
% of Records Sold in the Study Period	4.74
% of Value Sold in the Study Period	4.62

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	135	95	94.61
2012	121	94	94.08
2011	157	95	95
2010	156	94	94



## 2014 Opinions of the Property Tax Administrator for Hall 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
<b>Residential Real Property</b>	92	Does not meet generally accepted mass appraisal practices.	Valuation Grouping # 16, an adjustment of 6%
<b>Commercial Real Property</b>	93	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



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Ruth A. Sorensen  
Property Tax Administrator



## 2014 Residential Assessment Actions for Hall County

CONTINUED REVIEW WITH PICTOMETRY AERIAL DATA FOR 6 YEAR CYCLE WORK – IDENTIFIED PARCELS NEEDING PHYSICAL INSPECTION AND CONTINUED INFORMATION UPDATES

RAISED IMPROVEMENTS IN THE FOLLOWING SUBDIVISIONS AFTER STATISTICAL REVIEW BASED ON SALES DATA IN TWO YEAR DATA BASE (10-1-11 THRU 9-30-13)

BEL AIR ADDITION	10%
BOGGS & HILL	15%
CAPITAL HEIGHTS 1ST THRU 8TH	10%
CASTLE ESTATES	20%
COLONIAL ESTATES 1ST THRU 10TH	20%
FAIRWAY VILLAS PROPERTY REGIME	15%
FONNER VIEW & FONNER VIEW 2ND	15%
GRAND WEST SUB 1ST THRU 4TH	15%
INDIANHEAD 1ST THRU 7TH	10%
JEFFREY OAKS 1ST THRU 8TH	15%
JOHN & MARIES	15%
KNICKREHM 1ST THRU 8TH	15%
MORRIS ADDITION 1ST THRU 5TH	15%
OLDE MILL	15%
PONDEROSA LAKES 1ST THRU 6TH	15%
RAINBOW LAKES 1ST THRU 5TH	10%
SPELTS-SCHULTZ ADDITION	10%
SUMMERFIELD ESTATES 1ST THRU 7TH	15%

### RURAL SUBS

FIRESIDE ESTATES 1ST & 2ND	10%
LAKE DAVIS ACRES 1ST THRU 5TH	10%

REVIEWED PARCELS VALUED FOR PARTIAL COMPLETION IN 2013 AND REVALUED FOR CURRENT COMPLETION

ANNUAL PERMIT PICK-UP WORK FOR NEW CONSTRUCTION, ADDITIONS AND REMODELS

## 2014 Residential Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	Staff appraisers and staff																				
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">Grand Island - Large city, 4 high schools, very active economic hub for county and area, increasing population</td> </tr> <tr> <td style="text-align: center; padding: 5px;">02</td> <td style="padding: 5px;">Cairo - Small community, on highway northwest of Grand Island, consolidated school in rural area north of town, some business activity, bedroom community for Grand Island</td> </tr> <tr> <td style="text-align: center; padding: 5px;">03</td> <td style="padding: 5px;">Alda - Small community, on very busy highway, primary school, bedroom community for Grand Island, limited commercial activity</td> </tr> <tr> <td style="text-align: center; padding: 5px;">04</td> <td style="padding: 5px;">Wood River - Small community, on busy highway, K-12 school, bedroom community for Grand Island, limited commercial activity</td> </tr> <tr> <td style="text-align: center; padding: 5px;">05</td> <td style="padding: 5px;">Doniphan - Small community, on busy highway halfway between Grand Island and Hastings, K-12 school, bedroom community, some business activity</td> </tr> <tr> <td style="text-align: center; padding: 5px;">06</td> <td style="padding: 5px;">Kuester Lake - Subdivision of year round homes on a lake, IOLL, just outside of Grand Island city limits</td> </tr> <tr> <td style="text-align: center; padding: 5px;">10</td> <td style="padding: 5px;">Recreational - Parcels where use has been determined to be recreational, mostly along the river; can be manufactured housing, lot cabin, diverse improvements</td> </tr> <tr> <td style="text-align: center; padding: 5px;">15</td> <td style="padding: 5px;">Rural - All rural residences not in an identified subdivision and located outside of any city limits</td> </tr> <tr> <td style="text-align: center; padding: 5px;">16</td> <td style="padding: 5px;">Rural Sub - All rural residences located in platted subdivisions located outside of any city limits</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Grand Island - Large city, 4 high schools, very active economic hub for county and area, increasing population	02	Cairo - Small community, on highway northwest of Grand Island, consolidated school in rural area north of town, some business activity, bedroom community for Grand Island	03	Alda - Small community, on very busy highway, primary school, bedroom community for Grand Island, limited commercial activity	04	Wood River - Small community, on busy highway, K-12 school, bedroom community for Grand Island, limited commercial activity	05	Doniphan - Small community, on busy highway halfway between Grand Island and Hastings, K-12 school, bedroom community, some business activity	06	Kuester Lake - Subdivision of year round homes on a lake, IOLL, just outside of Grand Island city limits	10	Recreational - Parcels where use has been determined to be recreational, mostly along the river; can be manufactured housing, lot cabin, diverse improvements	15	Rural - All rural residences not in an identified subdivision and located outside of any city limits	16	Rural Sub - All rural residences located in platted subdivisions located outside of any city limits
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																				
	Cost and sales comparison approaches																				
<b>4.</b>	<b>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?</b>																				
	Hall County relies on both the tables provided by the CAMA vendor and local market information																				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																				
	No																				
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																				
	Depending on the location, the county uses square feet, lot, site, or acre methodology																				

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2004	2004	2004
	02	2004	2004	2004
	03	2004	2004	2004
	04	2004	2004	2004
	05	2004	2004	2004
	06	2004	2004	2004
	10	2004	2004	2004
	15	2004	2004	2004
	16	2004	2004	2004

# 2014 Residential Correlation Section for Hall County

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## County Overview

Hall County is located in south central Nebraska just north of Interstate I-80. The city of Grand Island (pop. 48,520) is the county seat and major economic influence in the area. Grand Island makes up one corner of the “Tri-Cities”, which also includes Kearney and Hastings. The majority of the residential market activity in the county occurs in Grand Island. Residential market activity in the surrounding smaller communities is influenced by proximity to Grand Island and the availability of schools, employment opportunities, and other amenities.

## Description of Analysis

Hall County has identified eight valuation groups intended to reflect unique market influences. The statistical sampling of 1,528 qualified sales is considered to be an adequate and reliable sample for the measurement of the residential class of real property in Hall County.

Valuation Grouping 15 (VG 15) consists of 15 sales and has a median outside the acceptable range. VG 15 is comprised of the rural residential properties located throughout the county. A further review of this group reveals that the removal of two low dollar sales and one outlier brings the median within the acceptable range. The variability exposed by the removal of three non-representative sales raises concerns about the reliability of this sample. It is concluded that the sample is not sufficient to disprove the presumption that the subclass is valued acceptably.

VG 16 is identified by the county as rural subdivisions, and consists of properties that are located in platted subdivisions outside of any city limits. The median measure of central tendency is 90.16% with a sample of 104 sales, and is considered an indication that the subclass is valued below the acceptable range.

## Sales Qualification

Hall County sends questionnaires to both parties associated with the transfer in their sales verification process. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm’s length sales were made available for the measurement of real property in the county. Approximately 68% percent of the improved residential sales were considered by the county to be qualified. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

## **2014 Residential Correlation Section for Hall County**

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### **Equalization and Quality of Assessment**

Based on review of the assessment practices, the quality of assessment of the residential class of real property is not in compliance with professionally accepted mass appraisal standards since the subclass of rural residential is valued below the acceptable range.

### **Level of Value**

Based on analysis of all available information, the level of residential property in Hall County is determined to be 92%.

### **Non-Binding Recommendation**

The recommendation of the Property Tax Administrator is to increase Valuation Group 16 +6% to bring the level of value to the midpoint of the acceptable range.



## **2014 Commercial Assessment Actions for Hall County**

CONTINUED REVIEW WITH PICTOMETRY AERIAL DATA FOR 6 YEAR CYCLE  
WORK – IDENTIFIED PARCELS NEEDING PHYSICAL INSPECTION AND CONTINUED  
INFORMATION UPDATES

REVIEWED PARCELS VALUED FOR PARTIAL COMPLETION IN 2013 AND  
REVALUED FOR CURRENT COMPLETION

ANNUAL PERMIT PICK-UP WORK FOR NEW CONSTRUCTION, ADDITIONS AND  
REMODELS

## 2014 Commercial Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Contract and staff appraisers	
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Grand Island - Large city, 4 high schools, very active economic district, increasing population
	02	Cairo - Small community, on highway northwest of Grand Island, consolidated school in rural area north of town, some business activity, bedroom community for Grand Island
	03	Alda - Small community, on very busy highway, primary school, bedroom community for Grand Island, limited commercial activity
	04	Wood River - Small community, on busy highway, K-12 school, bedroom community for Grand Island, some commercial activity
	05	Doniphan - Small community, on busy four lane highway halfway between Grand Island and Hastings, K-12 school, some commercial activity
	15	Rural - All rural commercial properties not in an identified subdivision and located outside of corporate limits
	16	Rural Sub - All rural commercial properties located in platted subdivisions outside of corporate limits
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Cost, sales comparison, and income, when available	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	Hall County relies on an appraiser with experience in valuing unique properties	
<b>4.</b>	<b>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?</b>	
	Hall County relies on both the tables provided by the CAMA vendor and local market information	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	No	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Depending on the location and size of the parcel the county uses square feet or acre as a unit of comparison	

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2009	2005	2006
	02	2009	2005	2006
	03	2009	2005	2006
	04	2009	2005	2006
	05	2009	2005	2006
	15	2009	2005	2006
	16	2009	2005	2006

# 2014 Commercial Correlation Section for Hall County

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## County Overview

Hall County is located in south central Nebraska. The city of Grand Island (pop. 48,520) is the county seat and major economic influence in the area. Although agriculture is considered the economic base for the county, manufacturing and retail both have a strong presence in Grand Island. The largest employers include Swift & Company, Chief Industries, Saint Francis Medical Center, Case IH, and Cabela's Call Center. The smaller communities in the county do not have an organized market for commercial properties.

## Description of Analysis

Hall County has identified seven valuation groups; Valuation Group 01 (Grand Island) with 107 sales carried the most weight in developing a sample that would be considered sufficient in the analysis of the commercial class of real property.

The commercial parcels in Hall County are represented by 103 different occupancy codes; seventy-five percent of the commercial properties consist of storage garages, office buildings, multiple residences, retail stores, warehouse storage and service repair garages. Of the 107 sales that occurred within Grand Island during the study period, the majority fall within these primary occupancy codes.

Occupancy code 344, with 23 qualified sales, has measures of central tendency and qualitative statistics outside the acceptable range. This has been attributed to a sporadic market with diverse sales. An adjustment to the occupancy code based on the median would not improve assessment uniformity.

## Sales Qualification

Hall County has a consistent sales verification process in place. Questionnaires are sent to all parties associated with the transfer. The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information. The review determined no apparent bias in determining qualification of sales, and that all arm's length sales were made available for the measurement of real property in the county.

## Equalization and Quality of Assessment

The Department conducts a yearly analysis of one-third of the counties within the state to systematically review assessment practices. This review was conducted in Hall County in 2011. Based on the information available it has been determined that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

## **2014 Commercial Correlation Section for Hall County**

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### **Level of Value**

Based on all available information, the level of value of the commercial class of property in Hall County is 93%.



## **2014 Agricultural Assessment Actions for Hall County**

RAISED ALL AGLAND BY 40% BASED ON PRELIMINARY STATISTICS  
CALCULATED ON SALES INCLUDED IN THREE YEAR DATA BASE (10-1-10 THRU 9-  
30-13)

REVIEWED PARCELS VALUED FOR PARTIAL COMPLETION IN 2013 AND  
REVALUED FOR CURRENT COMPLETION

ANNUAL PERMIT AND IMPROVEMENT STATEMENT PICK-UP WORK FOR NEW  
CONSTRUCTION, ADDITIONS, REMODELS AND LAND USE CHANGE

## 2014 Agricultural Assessment Survey for Hall County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Office staff				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The entire county is considered one market area. No unique market attributes have been recognized.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	The entire county is considered one market area. No unique market attributes have been recognized.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
01	The entire county is considered one market area. No unique market attributes have been recognized.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	The county reviews all sales for market differences as well as a spreadsheet analysis along with plotting the sales using GIS				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	The county verifies sales and looks at present use of the parcel				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	Yes				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	The county uses sales verification as a tool to monitor any influence; sales along the river are analyzed for recreational influence				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	No				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	Not applicable				

## Hall County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hall	1	5,737	5,741	5,053	5,032	3,576	3,572	3,387	3,388	5,122
Merrick	1	4,400	4,380	4,350	4,250	3,775	3,625	3,300	2,850	3,970
Hamilton	1	6,800	6,800	6,400	6,000	5,800	5,600	5,300	5,300	6,567
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856
Adams	4000	5,590	5,490	5,025	4,590	3,995	3,970	3,770	3,530	5,179
Kearney	1	N/A	5,399	4,000	3,600	3,200	2,200	2,200	2,200	4,446
Buffalo	1	4,250	4,250	4,000	3,950	3,652	3,750	3,600	3,600	3,864
Sherman	1	N/A	3,600	3,470	3,470	3,350	3,350	3,270	3,267	3,391
Howard	7100	4,300	4,300	3,900	3,850	3,400	3,200	2,950	2,950	3,350

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hall	1	2,865	2,863	2,531	2,522	1,910	1,878	1,684	1,685	2,463
Merrick	1	2,510	2,310	2,240	2,160	1,900	1,870	1,700	1,610	1,994
Hamilton	1	4,000	4,000	3,500	3,200	3,100	3,000	3,000	3,000	3,681
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146
Adams	4000	2,780	2,780	2,350	2,135	2,135	2,135	1,945	1,945	2,547
Kearney	1	N/A	2,150	1,850	1,800	1,400	1,000	1,000	1,000	1,832
Buffalo	1	1,850	1,848	1,725	1,700	1,550	1,500	1,400	1,400	1,572
Sherman	1	N/A	1,815	1,725	1,725	1,630	1,630	1,540	1,539	1,619
Howard	7100	1,900	1,900	1,800	1,800	1,700	1,600	1,500	1,400	1,616

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hall	1	2,178	2,175	1,710	1,715	1,254	1,254	1,246	1,254	1,400
Merrick	1	1,580	1,458	1,368	1,270	1,238	1,170	1,044	973	1,127
Hamilton	1	1,700	1,700	1,500	1,500	1,400	1,400	1,300	1,300	1,395
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189
Adams	4000	1,100	1,100	1,100	1,025	880	880	880	880	949
Kearney	1	N/A	850	850	850	850	850	850	850	850
Buffalo	1	986	1,004	909	900	875	823	790	781	816
Sherman	1	N/A	851	824	821	784	782	771	770	775
Howard	7100	1,000	1,000	950	950	900	875	850	825	852

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

# 2014 Agricultural Correlation Section for Hall County

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## County Overview

Hall County is part of the Central Nebraska Loess Hill Major Land Resource Area. Agricultural land within the county is comprised of approximately 70% irrigated land, 19% dry land, and 8% grass. The remainder is attributed to waste and other. The majority of cropland is in the upper capability groupings. The county lies within the Central Platte Natural Resource District. Hall County has identified one market area.

## Description of Analysis

Analysis of the sales during the three-year study period within the county indicated that the sample was not proportionately distributed for time standard. To ensure a reliable and proportionate sample, the analysis was expanded using comparable sales from surrounding counties. A total of 121 sales were used in the analysis; sales were proportionately distributed and representative of majority land use.

The assessment actions taken by the assessor reflect adjustments typical for this region in the state and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been attained. There are few dry land sales in Hall County and the dry land medians are above the acceptable range. The assessor increased all land uses at the same percentage this year, resulting in dry land values that are similar to the comparable surrounding counties; dry land is determined to be in the acceptable range.

## Sales Qualification

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

## Equalization and Quality of Assessment

The values established by the assessor have created equalization within the county and with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## Level of Value

Based on analysis of all available information, the level of value of agricultural property in Hall County is 72%.



**40 Hall  
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 : 1,528  
 Total Sales Price : 209,409,266  
 Total Adj. Sales Price : 209,351,686  
 Total Assessed Value : 190,609,498  
 Avg. Adj. Sales Price : 137,010  
 Avg. Assessed Value : 124,744

MEDIAN : 92  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 15.00  
 PRD : 103.88

COV : 26.25  
 STD : 24.83  
 Avg. Abs. Dev : 13.74  
 MAX Sales Ratio : 418.21  
 MIN Sales Ratio : 30.90

95% Median C.I. : 90.92 to 92.57  
 95% Wgt. Mean C.I. : 90.28 to 91.81  
 95% Mean C.I. : 93.33 to 95.83

Printed:3/26/2014 1:24:27PM

**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	172	96.30	103.66	95.67	17.42	108.35	72.92	345.13	94.74 to 98.79	132,034	126,311
01-JAN-12 To 31-MAR-12	135	95.57	99.25	94.39	14.81	105.15	61.49	418.21	92.08 to 98.41	125,812	118,755
01-APR-12 To 30-JUN-12	231	91.96	93.18	91.81	12.39	101.49	56.22	202.29	90.40 to 94.29	135,690	124,576
01-JUL-12 To 30-SEP-12	197	93.89	97.10	93.61	14.99	103.73	57.06	260.80	91.09 to 95.19	133,852	125,297
01-OCT-12 To 31-DEC-12	211	90.92	93.90	89.86	14.07	104.50	54.55	249.24	89.58 to 93.27	145,022	130,312
01-JAN-13 To 31-MAR-13	147	89.78	93.51	90.43	15.67	103.41	59.15	232.81	87.86 to 91.38	127,535	115,327
01-APR-13 To 30-JUN-13	220	89.97	89.96	88.82	13.34	101.28	30.90	154.20	88.33 to 92.54	142,461	126,537
01-JUL-13 To 30-SEP-13	215	87.92	89.75	86.72	16.06	103.49	51.54	204.99	85.28 to 89.90	145,375	126,066
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	735	94.09	97.80	93.65	14.86	104.43	56.22	418.21	92.92 to 95.08	132,527	124,106
01-OCT-12 To 30-SEP-13	793	89.82	91.61	88.79	14.72	103.18	30.90	249.24	88.92 to 90.80	141,165	125,336
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	774	92.43	95.43	92.11	14.09	103.60	54.55	418.21	91.40 to 93.95	136,043	125,308
<u>ALL</u>	1,528	91.57	94.58	91.05	15.00	103.88	30.90	418.21	90.92 to 92.57	137,010	124,744

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,309	91.58	94.31	91.23	14.65	103.38	51.54	345.13	90.90 to 92.67	134,135	122,368
02	25	93.76	100.53	95.98	15.93	104.74	72.94	203.76	88.33 to 98.51	120,436	115,592
03	8	99.19	99.36	94.66	17.89	104.97	65.39	133.75	65.39 to 133.75	96,488	91,335
04	37	96.20	104.77	92.96	25.45	112.70	30.90	418.21	90.45 to 99.62	95,415	88,698
05	25	95.24	93.85	93.61	09.94	100.26	70.15	119.58	87.88 to 99.97	127,303	119,162
06	5	83.25	80.20	80.76	07.60	99.31	68.36	90.43	N/A	189,600	153,117
15	15	84.94	85.60	82.03	14.30	104.35	54.55	118.91	74.24 to 96.99	189,513	155,454
16	104	90.16	94.84	89.57	15.84	105.88	59.52	249.43	87.77 to 93.16	187,327	167,796
<u>ALL</u>	1,528	91.57	94.58	91.05	15.00	103.88	30.90	418.21	90.92 to 92.57	137,010	124,744

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,509	91.51	94.41	91.04	14.83	103.70	30.90	418.21	90.86 to 92.54	137,802	125,459
06											
07	19	98.43	108.29	91.69	26.81	118.10	52.17	254.70	90.02 to 116.96	74,145	67,985
<u>ALL</u>	1,528	91.57	94.58	91.05	15.00	103.88	30.90	418.21	90.92 to 92.57	137,010	124,744

**40 Hall  
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 : 1,528  
 Total Sales Price : 209,409,266  
 Total Adj. Sales Price : 209,351,686  
 Total Assessed Value : 190,609,498  
 Avg. Adj. Sales Price : 137,010  
 Avg. Assessed Value : 124,744

MEDIAN : 92  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 15.00  
 PRD : 103.88

COV : 26.25  
 STD : 24.83  
 Avg. Abs. Dev : 13.74  
 MAX Sales Ratio : 418.21  
 MIN Sales Ratio : 30.90

95% Median C.I. : 90.92 to 92.57  
 95% Wgt. Mean C.I. : 90.28 to 91.81  
 95% Mean C.I. : 93.33 to 95.83

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	5	176.58	169.47	161.98	26.26	104.62	82.70	254.70	N/A	10,650	17,251	
Less Than 30,000	26	157.66	171.20	165.52	37.33	103.43	80.34	418.21	114.35 to 196.59	19,417	32,139	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,528	91.57	94.58	91.05	15.00	103.88	30.90	418.21	90.92 to 92.57	137,010	124,744	
Greater Than 14,999	1,523	91.55	94.34	91.03	14.77	103.64	30.90	418.21	90.90 to 92.57	137,425	125,097	
Greater Than 29,999	1,502	91.42	93.26	90.87	13.75	102.63	30.90	249.43	90.67 to 92.34	139,046	126,347	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	5	176.58	169.47	161.98	26.26	104.62	82.70	254.70	N/A	10,650	17,251	
15,000 TO 29,999	21	148.05	171.61	165.94	40.85	103.42	80.34	418.21	107.81 to 201.45	21,505	35,684	
30,000 TO 59,999	161	106.50	115.55	113.60	25.67	101.72	30.90	249.24	100.80 to 113.93	45,262	51,418	
60,000 TO 99,999	370	91.65	93.59	93.16	13.89	100.46	51.54	249.43	90.12 to 93.96	80,726	75,204	
100,000 TO 149,999	428	87.77	88.13	88.07	11.58	100.07	61.99	185.17	85.80 to 89.23	123,462	108,727	
150,000 TO 249,999	418	92.28	90.79	90.95	09.03	99.82	53.75	130.93	91.16 to 93.25	188,433	171,386	
250,000 TO 499,999	117	91.14	89.78	89.48	09.18	100.34	54.55	122.19	88.92 to 94.01	298,447	267,062	
500,000 TO 999,999	8	84.08	83.32	82.25	08.52	101.30	59.21	101.48	59.21 to 101.48	645,750	531,160	
1,000,000 +												
<u>ALL</u>	1,528	91.57	94.58	91.05	15.00	103.88	30.90	418.21	90.92 to 92.57	137,010	124,744	

**40 Hall  
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 : 132  
 Total Sales Price : 52,680,760  
 Total Adj. Sales Price : 52,680,760  
 Total Assessed Value : 44,281,467  
 Avg. Adj. Sales Price : 399,097  
 Avg. Assessed Value : 335,466

MEDIAN : 93  
 WGT. MEAN : 84  
 MEAN : 100  
 COD : 30.39  
 PRD : 118.99

COV : 53.07  
 STD : 53.08  
 Avg. Abs. Dev : 28.27  
 MAX Sales Ratio : 474.35  
 MIN Sales Ratio : 36.61

95% Median C.I. : 84.72 to 99.99  
 95% Wgt. Mean C.I. : 75.53 to 92.58  
 95% Mean C.I. : 90.96 to 109.08

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	11	106.48	104.48	106.71	28.69	97.91	56.81	163.62	64.14 to 156.64	544,364	580,864
01-JAN-11 To 31-MAR-11	5	97.63	102.52	96.91	16.79	105.79	73.20	144.64	N/A	415,400	402,544
01-APR-11 To 30-JUN-11	7	84.92	90.52	90.83	12.99	99.66	75.48	114.76	75.48 to 114.76	120,163	109,146
01-JUL-11 To 30-SEP-11	10	87.00	92.32	76.57	24.26	120.57	55.29	153.38	71.58 to 111.81	361,129	276,517
01-OCT-11 To 31-DEC-11	16	98.65	101.94	84.74	27.67	120.30	40.81	250.27	71.33 to 111.23	461,184	390,801
01-JAN-12 To 31-MAR-12	11	100.21	92.38	92.43	16.25	99.95	48.19	120.94	49.96 to 113.86	546,588	505,237
01-APR-12 To 30-JUN-12	8	77.37	80.25	84.78	19.45	94.66	53.92	105.51	53.92 to 105.51	216,538	183,588
01-JUL-12 To 30-SEP-12	13	89.02	118.44	78.93	51.88	150.06	45.80	474.35	77.07 to 108.35	233,754	184,495
01-OCT-12 To 31-DEC-12	14	100.60	103.22	70.39	33.98	146.64	36.61	228.48	62.79 to 125.42	430,148	302,799
01-JAN-13 To 31-MAR-13	10	78.37	78.91	60.42	11.97	130.60	48.72	103.82	71.64 to 87.81	489,816	295,924
01-APR-13 To 30-JUN-13	17	92.63	93.04	76.27	26.70	121.99	41.88	179.13	60.84 to 114.63	319,365	243,585
01-JUL-13 To 30-SEP-13	10	100.27	133.95	94.37	52.17	141.94	45.90	384.55	84.72 to 175.71	565,136	533,311
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	33	95.37	97.54	95.32	23.20	102.33	55.29	163.62	78.63 to 106.04	379,316	361,558
01-OCT-11 To 30-SEP-12	48	94.12	100.60	86.32	30.62	116.54	40.81	474.35	82.83 to 101.20	378,386	326,616
01-OCT-12 To 30-SEP-13	51	87.81	101.09	75.78	35.84	133.40	36.61	384.55	82.14 to 100.55	431,388	326,911
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	38	95.74	97.38	84.80	22.57	114.83	40.81	250.27	79.50 to 102.15	366,010	310,388
01-JAN-12 To 31-DEC-12	46	94.12	100.93	81.31	33.11	124.13	36.61	474.35	82.36 to 101.10	365,340	297,042
<u>ALL</u>	132	93.01	100.02	84.06	30.39	118.99	36.61	474.35	84.72 to 99.99	399,097	335,466

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	107	91.91	99.08	80.42	29.71	123.20	36.61	474.35	83.70 to 99.48	423,707	340,759
02	3	108.40	112.47	102.57	25.91	109.65	72.38	156.64	N/A	98,333	100,861
03	2	97.46	97.46	107.18	14.73	90.93	83.10	111.81	N/A	465,000	498,396
04	8	99.96	107.56	111.82	38.48	96.19	40.81	179.13	40.81 to 179.13	36,563	40,885
05	2	78.37	78.37	77.86	01.08	100.66	77.52	79.21	N/A	143,500	111,725
15	4	124.94	130.70	141.65	11.18	92.27	109.30	163.62	N/A	387,500	548,897
16	6	85.24	88.21	94.61	36.15	93.24	49.96	135.06	49.96 to 135.06	664,940	629,121
<u>ALL</u>	132	93.01	100.02	84.06	30.39	118.99	36.61	474.35	84.72 to 99.99	399,097	335,466

**40 Hall  
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 : 132	MEDIAN : 93	COV : 53.07	95% Median C.I. : 84.72 to 99.99
Total Sales Price : 52,680,760	WGT. MEAN : 84	STD : 53.08	95% Wgt. Mean C.I. : 75.53 to 92.58
Total Adj. Sales Price : 52,680,760	MEAN : 100	Avg. Abs. Dev : 28.27	95% Mean C.I. : 90.96 to 109.08
Total Assessed Value : 44,281,467			
Avg. Adj. Sales Price : 399,097	COD : 30.39	MAX Sales Ratio : 474.35	
Avg. Assessed Value : 335,466	PRD : 118.99	MIN Sales Ratio : 36.61	

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	27	97.97	96.88	97.41	15.73	99.46	53.92	153.38	83.82 to 105.59	215,579	210,005
03	103	91.91	100.73	81.19	34.58	124.07	36.61	474.35	82.36 to 99.48	430,632	349,636
04	2	105.96	105.96	103.75	05.53	102.13	100.10	111.81	N/A	1,252,500	1,299,421
<u>ALL</u>	132	93.01	100.02	84.06	30.39	118.99	36.61	474.35	84.72 to 99.99	399,097	335,466

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	474.35	474.35	474.35	00.00	100.00	474.35	474.35	N/A	2,000	9,487
Less Than 15,000	2	272.97	272.97	131.25	73.78	207.98	71.58	474.35	N/A	6,750	8,860
Less Than 30,000	6	104.93	150.83	94.00	75.06	160.46	40.81	474.35	40.81 to 474.35	17,750	16,685
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	131	93.00	97.17	84.04	27.49	115.62	36.61	384.55	83.82 to 99.99	402,128	337,954
Greater Than 14,999	130	93.01	97.36	84.04	27.53	115.85	36.61	384.55	84.72 to 99.99	405,133	340,490
Greater Than 29,999	126	92.82	97.60	84.04	27.68	116.14	36.61	384.55	83.82 to 99.61	417,256	350,646
<u>Incremental Ranges</u>											
0 TO 4,999	1	474.35	474.35	474.35	00.00	100.00	474.35	474.35	N/A	2,000	9,487
5,000 TO 14,999	1	71.58	71.58	71.58	00.00	100.00	71.58	71.58	N/A	11,500	8,232
15,000 TO 29,999	4	104.93	89.77	88.59	16.63	101.33	40.81	108.40	N/A	23,250	20,597
30,000 TO 59,999	13	136.61	142.56	142.50	30.77	100.04	62.79	250.27	79.21 to 179.13	43,385	61,822
60,000 TO 99,999	21	96.10	110.11	108.99	32.84	101.03	45.80	384.55	84.92 to 102.92	84,429	92,022
100,000 TO 149,999	22	83.76	88.51	89.10	18.66	99.34	45.90	135.44	76.23 to 103.82	119,336	106,334
150,000 TO 249,999	32	91.14	95.10	93.97	17.64	101.20	66.83	177.68	83.10 to 102.15	191,589	180,030
250,000 TO 499,999	12	78.48	78.88	77.17	25.96	102.22	41.88	113.86	52.81 to 100.55	323,726	249,834
500,000 TO 999,999	11	83.06	95.06	95.22	30.68	99.83	48.19	163.62	56.81 to 124.17	660,058	628,496
1,000,000 +	15	75.69	76.65	77.25	25.90	99.22	36.61	106.48	58.33 to 100.10	2,022,377	1,562,229
<u>ALL</u>	132	93.01	100.02	84.06	30.39	118.99	36.61	474.35	84.72 to 99.99	399,097	335,466

**40 Hall  
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 : 132  
 Total Sales Price : 52,680,760  
 Total Adj. Sales Price : 52,680,760  
 Total Assessed Value : 44,281,467  
 Avg. Adj. Sales Price : 399,097  
 Avg. Assessed Value : 335,466

MEDIAN : 93  
 WGT. MEAN : 84  
 MEAN : 100  
 COD : 30.39  
 PRD : 118.99

COV : 53.07  
 STD : 53.08  
 Avg. Abs. Dev : 28.27  
 MAX Sales Ratio : 474.35  
 MIN Sales Ratio : 36.61

95% Median C.I. : 84.72 to 99.99  
 95% Wgt. Mean C.I. : 75.53 to 92.58  
 95% Mean C.I. : 90.96 to 109.08

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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
Blank	5	100.55	106.28	95.85	26.38	110.88	71.58	175.71	N/A	110,100	105,528
303	1	71.24	71.24	71.24	00.00	100.00	71.24	71.24	N/A	2,000,000	1,424,849
304	2	67.22	67.22	65.53	27.52	102.58	48.72	85.71	N/A	2,750,000	1,802,179
319	2	99.20	99.20	100.40	07.35	98.80	91.91	106.48	N/A	2,658,057	2,668,782
326	5	55.62	53.94	55.60	14.62	97.01	40.81	66.53	N/A	132,792	73,833
330	1	55.29	55.29	55.29	00.00	100.00	55.29	55.29	N/A	1,760,000	973,153
336	1	135.06	135.06	135.06	00.00	100.00	135.06	135.06	N/A	32,000	43,219
343	2	101.13	101.13	101.12	00.07	100.01	101.06	101.20	N/A	2,137,500	2,161,459
344	23	102.08	108.50	102.26	25.56	106.10	66.83	250.27	78.63 to 124.17	243,777	249,281
350	3	62.79	55.78	37.49	16.63	148.79	36.61	67.94	N/A	916,198	343,455
352	29	97.97	96.61	97.42	15.20	99.17	53.92	153.38	84.72 to 103.67	226,919	221,054
353	14	94.93	106.23	72.08	42.22	147.38	45.80	228.48	58.33 to 144.67	407,782	293,916
384	2	88.17	88.17	87.02	05.07	101.32	83.70	92.63	N/A	87,500	76,141
386	1	79.68	79.68	79.68	00.00	100.00	79.68	79.68	N/A	310,000	247,000
387	3	93.29	76.34	58.51	18.57	130.47	41.88	93.84	N/A	196,667	115,068
406	13	99.99	145.29	81.19	72.26	178.95	48.19	474.35	69.42 to 156.64	175,256	142,296
407	1	73.20	73.20	73.20	00.00	100.00	73.20	73.20	N/A	144,000	105,409
410	1	83.34	83.34	83.34	00.00	100.00	83.34	83.34	N/A	232,000	193,346
419	2	115.12	115.12	118.51	05.06	97.14	109.30	120.94	N/A	429,821	509,363
442	1	71.64	71.64	71.64	00.00	100.00	71.64	71.64	N/A	571,163	409,155
453	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	80,000	76,880
470	1	83.10	83.10	83.10	00.00	100.00	83.10	83.10	N/A	150,000	124,655
472	1	100.10	100.10	100.10	00.00	100.00	100.10	100.10	N/A	1,725,000	1,726,705
494	4	85.71	83.30	88.89	20.13	93.71	49.96	111.81	N/A	511,250	454,469
528	12	94.19	96.01	91.69	18.60	104.71	64.14	179.13	76.43 to 103.82	177,750	162,988
531	1	56.81	56.81	56.81	00.00	100.00	56.81	56.81	N/A	645,000	366,439
<u>ALL</u>	<u>132</u>	<u>93.01</u>	<u>100.02</u>	<u>84.06</u>	<u>30.39</u>	<u>118.99</u>	<u>36.61</u>	<u>474.35</u>	<u>84.72 to 99.99</u>	<u>399,097</u>	<u>335,466</u>

**40 Hall**  
**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 : 121  
 Total Sales Price : 68,975,890  
 Total Adj. Sales Price : 68,975,890  
 Total Assessed Value : 49,106,511  
 Avg. Adj. Sales Price : 570,049  
 Avg. Assessed Value : 405,839

MEDIAN : 72  
 WGT. MEAN : 71  
 MEAN : 79  
 COD : 34.57  
 PRD : 110.44

COV : 42.70  
 STD : 33.57  
 Avg. Abs. Dev : 25.04  
 MAX Sales Ratio : 179.43  
 MIN Sales Ratio : 00.00

95% Median C.I. : 66.47 to 79.57  
 95% Wgt. Mean C.I. : 65.93 to 76.45  
 95% Mean C.I. : 72.64 to 84.60

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qtrts</u>												
01-OCT-10 To 31-DEC-10	11	100.84	101.38	99.37	22.22	102.02	64.13	134.68	68.88 to 133.54	478,994	475,969	
01-JAN-11 To 31-MAR-11	16	87.30	95.59	96.73	23.80	98.82	32.83	166.60	80.40 to 114.61	516,364	499,486	
01-APR-11 To 30-JUN-11	7	119.82	105.35	96.17	22.21	109.55	44.43	138.32	44.43 to 138.32	278,700	268,026	
01-JUL-11 To 30-SEP-11	4	116.81	116.06	93.75	26.96	123.80	62.85	167.76	N/A	512,978	480,916	
01-OCT-11 To 31-DEC-11	7	77.23	101.67	87.06	47.86	116.78	55.01	179.43	55.01 to 179.43	521,343	453,886	
01-JAN-12 To 31-MAR-12	19	61.30	64.15	62.46	40.13	102.71	00.00	150.19	48.87 to 75.66	469,660	293,335	
01-APR-12 To 30-JUN-12	11	66.47	70.48	64.29	17.68	109.63	52.34	98.21	55.31 to 88.35	687,321	441,879	
01-JUL-12 To 30-SEP-12	7	77.51	74.58	65.10	17.22	114.56	46.60	100.12	46.60 to 100.12	893,671	581,759	
01-OCT-12 To 31-DEC-12	28	57.81	62.34	56.22	26.93	110.89	20.06	138.93	51.19 to 66.47	705,697	396,731	
01-JAN-13 To 31-MAR-13	3	68.10	67.29	61.47	14.54	109.47	52.03	81.74	N/A	456,654	280,706	
01-APR-13 To 30-JUN-13	6	57.79	55.67	55.88	11.92	99.62	39.19	66.99	39.19 to 66.99	341,887	191,057	
01-JUL-13 To 30-SEP-13	2	78.80	78.80	69.36	33.35	113.61	52.52	105.07	N/A	936,180	649,365	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	38	96.30	101.22	97.11	26.51	104.23	32.83	167.76	84.55 to 117.66	461,410	448,086	
01-OCT-11 To 30-SEP-12	44	71.91	73.36	67.01	31.43	109.48	00.00	179.43	58.91 to 77.23	599,754	401,899	
01-OCT-12 To 30-SEP-13	39	58.51	62.54	57.46	24.95	108.84	20.06	138.93	52.52 to 66.47	642,388	369,120	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	34	89.16	101.26	94.06	32.41	107.65	32.83	179.43	80.58 to 119.82	468,060	440,260	
01-JAN-12 To 31-DEC-12	65	61.30	65.56	60.27	30.08	108.78	00.00	150.19	57.10 to 71.32	653,835	394,074	
<u>ALL</u>	121	72.44	78.62	71.19	34.57	110.44	00.00	179.43	66.47 to 79.57	570,049	405,839	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	121	72.44	78.62	71.19	34.57	110.44	00.00	179.43	66.47 to 79.57	570,049	405,839	
<u>ALL</u>	121	72.44	78.62	71.19	34.57	110.44	00.00	179.43	66.47 to 79.57	570,049	405,839	

**40 Hall**  
**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 : 121  
Total Sales Price : 68,975,890  
Total Adj. Sales Price : 68,975,890  
Total Assessed Value : 49,106,511  
Avg. Adj. Sales Price : 570,049  
Avg. Assessed Value : 405,839

MEDIAN : 72  
WGT. MEAN : 71  
MEAN : 79  
COD : 34.57  
PRD : 110.44

COV : 42.70  
STD : 33.57  
Avg. Abs. Dev : 25.04  
MAX Sales Ratio : 179.43  
MIN Sales Ratio : 00.00

95% Median C.I. : 66.47 to 79.57  
95% Wgt. Mean C.I. : 65.93 to 76.45  
95% Mean C.I. : 72.64 to 84.60

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**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
<b>_____Irrigated_____</b>											
County	49	74.22	76.45	71.35	21.11	107.15	41.63	179.43	66.47 to 77.39	601,207	428,982
1	49	74.22	76.45	71.35	21.11	107.15	41.63	179.43	66.47 to 77.39	601,207	428,982
<b>_____Dry_____</b>											
County	5	84.91	85.39	81.55	26.79	104.71	53.88	134.68	N/A	169,630	138,331
1	5	84.91	85.39	81.55	26.79	104.71	53.88	134.68	N/A	169,630	138,331
<b>_____Grass_____</b>											
County	12	73.47	83.82	76.95	44.73	108.93	32.83	138.93	48.29 to 129.02	237,482	182,742
1	12	73.47	83.82	76.95	44.73	108.93	32.83	138.93	48.29 to 129.02	237,482	182,742
<b>_____ALL_____</b>	<b>121</b>	<b>72.44</b>	<b>78.62</b>	<b>71.19</b>	<b>34.57</b>	<b>110.44</b>	<b>00.00</b>	<b>179.43</b>	<b>66.47 to 79.57</b>	<b>570,049</b>	<b>405,839</b>

**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
<b>_____Irrigated_____</b>											
County	75	74.22	77.56	69.33	27.62	111.87	20.06	179.43	65.12 to 80.40	663,187	459,774
1	75	74.22	77.56	69.33	27.62	111.87	20.06	179.43	65.12 to 80.40	663,187	459,774
<b>_____Dry_____</b>											
County	6	76.90	82.64	78.59	28.13	105.15	53.88	134.68	53.88 to 134.68	184,359	144,893
1	6	76.90	82.64	78.59	28.13	105.15	53.88	134.68	53.88 to 134.68	184,359	144,893
<b>_____Grass_____</b>											
County	14	73.47	81.75	75.30	42.17	108.57	32.83	138.93	48.29 to 129.02	226,556	170,586
1	14	73.47	81.75	75.30	42.17	108.57	32.83	138.93	48.29 to 129.02	226,556	170,586
<b>_____ALL_____</b>	<b>121</b>	<b>72.44</b>	<b>78.62</b>	<b>71.19</b>	<b>34.57</b>	<b>110.44</b>	<b>00.00</b>	<b>179.43</b>	<b>66.47 to 79.57</b>	<b>570,049</b>	<b>405,839</b>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	1,528	Median :	92	COV :	26.33	95% Median C.I. :	91.35 to 93.01
Total Sales Price :	209,409,266	Wgt. Mean :	92	STD :	25.01	95% Wgt. Mean C.I. :	90.78 to 92.32
Total Adj. Sales Price :	209,351,686	Mean :	95	Avg. Abs. Dev :	13.83	95% Mean C.I. :	93.72 to 96.22
Total Assessed Value :	191,656,552						
Avg. Adj. Sales Price :	137,010	COD :	15.01	MAX Sales Ratio :	418.21		
Avg. Assessed Value :	125,430	PRD :	103.74	MIN Sales Ratio :	30.90		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2011 To 12/31/2011	172	96.30	104.04	96.12	17.40	108.24	72.92	345.13	94.74 to 98.79	132,034	126,913
01/01/2012 To 03/31/2012	135	95.76	99.57	94.81	14.77	105.02	61.49	418.21	92.34 to 99.09	125,812	119,281
04/01/2012 To 06/30/2012	231	92.35	93.43	92.18	12.53	101.36	56.22	202.29	90.43 to 94.68	135,690	125,077
07/01/2012 To 09/30/2012	197	94.01	97.35	93.91	14.98	103.66	57.06	260.80	91.92 to 95.19	133,852	125,698
10/01/2012 To 12/31/2012	211	91.35	94.27	90.25	14.17	104.45	54.55	249.24	89.71 to 93.51	145,022	130,889
01/01/2013 To 03/31/2013	147	90.23	93.94	91.11	15.86	103.11	59.15	232.81	88.03 to 92.75	127,535	116,198
04/01/2013 To 06/30/2013	220	90.14	90.34	89.31	13.48	101.15	30.90	159.17	88.34 to 92.85	142,461	127,230
07/01/2013 To 09/30/2013	215	88.82	90.44	87.60	16.10	103.24	51.54	217.29	86.03 to 90.80	145,375	127,351
<u>Study Yrs</u>											
10/01/2011 To 09/30/2012	735	94.41	98.09	94.02	14.84	104.33	56.22	418.21	93.40 to 95.24	132,527	124,608
10/01/2012 To 09/30/2013	793	90.22	92.08	89.39	14.83	103.01	30.90	249.24	89.35 to 91.31	141,165	126,191
<u>Calendar Yrs</u>											
01/01/2012 To 12/31/2012	774	92.98	95.73	92.48	14.11	103.51	54.55	418.21	91.73 to 94.08	136,043	125,808

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	1,528	Median :	92	COV :	26.33	95% Median C.I. :	91.35 to 93.01
Total Sales Price :	209,409,266	Wgt. Mean :	92	STD :	25.01	95% Wgt. Mean C.I. :	90.78 to 92.32
Total Adj. Sales Price :	209,351,686	Mean :	95	Avg. Abs. Dev :	13.83	95% Mean C.I. :	93.72 to 96.22
Total Assessed Value :	191,656,552						
Avg. Adj. Sales Price :	137,010	COD :	15.01	MAX Sales Ratio :	418.21		
Avg. Assessed Value :	125,430	PRD :	103.74	MIN Sales Ratio :	30.90		

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	1,309	91.58	94.31	91.23	14.65	103.38	51.54	345.13	90.90 to 92.67	134,135	122,368
02	25	93.76	100.53	95.98	15.93	104.74	72.94	203.76	88.33 to 98.51	120,436	115,592
03	8	99.19	99.36	94.66	17.89	104.97	65.39	133.75	65.39 to 133.75	96,488	91,335
04	37	96.20	104.77	92.96	25.45	112.70	30.90	418.21	90.45 to 99.62	95,415	88,698
05	25	95.24	93.85	93.61	09.94	100.26	70.15	119.58	87.88 to 99.97	127,303	119,162
06	5	83.25	80.20	80.76	07.60	99.31	68.36	90.43	N/A	189,600	153,117
15	15	84.94	85.60	82.03	14.30	104.35	54.55	118.91	74.24 to 96.99	189,513	155,454
16	104	95.57	100.53	94.95	15.83	105.88	63.09	264.39	93.03 to 98.75	187,327	177,864

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	1,509	92.02	94.80	91.54	14.84	103.56	30.90	418.21	91.21 to 92.92	137,802	126,149
06											
07	19	98.43	108.57	92.13	26.52	117.84	52.17	254.70	90.02 to 116.96	74,145	68,313

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	1,528	Median :	92	COV :	26.33	95% Median C.I. :	91.35 to 93.01
Total Sales Price :	209,409,266	Wgt. Mean :	92	STD :	25.01	95% Wgt. Mean C.I. :	90.78 to 92.32
Total Adj. Sales Price :	209,351,686	Mean :	95	Avg. Abs. Dev :	13.83	95% Mean C.I. :	93.72 to 96.22
Total Assessed Value :	191,656,552						
Avg. Adj. Sales Price :	137,010	COD :	15.01	MAX Sales Ratio :	418.21		
Avg. Assessed Value :	125,430	PRD :	103.74	MIN Sales Ratio :	30.90		

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	5	176.58	170.46	163.05	25.69	104.54	87.66	254.70	N/A	10,650	17,365
Less Than 30,000	26	157.66	171.39	165.63	37.21	103.48	80.34	418.21	114.35 to 196.59	19,417	32,161
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,528	92.12	94.97	91.55	15.01	103.74	30.90	418.21	91.35 to 93.01	137,010	125,430
Greater Than 15,000	1,523	92.08	94.72	91.53	14.79	103.49	30.90	418.21	91.34 to 92.99	137,425	125,784
Greater Than 30,000	1,502	91.87	93.65	91.37	13.80	102.50	30.90	264.39	91.12 to 92.79	139,046	127,044
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	5	176.58	170.46	163.05	25.69	104.54	87.66	254.70	N/A	10,650	17,365
15,000 TO 29,999	21	148.05	171.61	165.94	40.85	103.42	80.34	418.21	107.81 to 201.45	21,505	35,684
30,000 TO 59,999	161	106.50	115.77	113.79	25.81	101.74	30.90	249.24	100.82 to 113.93	45,262	51,503
60,000 TO 99,999	370	91.73	93.74	93.31	14.02	100.46	51.54	264.39	90.18 to 93.96	80,726	75,322
100,000 TO 149,999	428	88.36	88.46	88.40	11.76	100.07	61.99	185.17	86.03 to 89.50	123,462	109,144
150,000 TO 249,999	418	92.67	91.36	91.53	09.09	99.81	53.75	130.93	91.47 to 93.79	188,433	172,464
250,000 TO 499,999	117	92.29	90.78	90.51	08.91	100.30	54.55	122.19	89.82 to 94.42	298,447	270,138
500,000 TO 999,999	8	84.08	83.32	82.25	08.52	101.30	59.21	101.48	59.21 to 101.48	645,750	531,160
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	16	Total	Increase	6%

What IF

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<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 25,844</b>	<b>Value : 4,280,775,055</b>	<b>Growth 53,258,340</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,301	17,058,662	144	2,011,237	99	2,320,115	1,544	21,390,014	
<b>02. Res Improve Land</b>	15,113	204,574,712	1,154	29,759,279	692	20,703,042	16,959	255,037,033	
<b>03. Res Improvements</b>	15,961	1,435,419,798	1,226	168,042,579	718	91,874,561	17,905	1,695,336,938	
<b>04. Res Total</b>	17,262	1,657,053,172	1,370	199,813,095	817	114,897,718	19,449	1,971,763,985	24,270,993
<b>% of Res Total</b>	88.76	84.04	7.04	10.13	4.20	5.83	75.26	46.06	45.57
<b>05. Com UnImp Land</b>	465	32,381,657	17	237,959	46	1,767,954	528	34,387,570	
<b>06. Com Improve Land</b>	1,930	144,236,095	30	812,622	85	6,199,387	2,045	151,248,104	
<b>07. Com Improvements</b>	2,026	649,172,352	38	7,821,819	162	46,251,498	2,226	703,245,669	
<b>08. Com Total</b>	2,491	825,790,104	55	8,872,400	208	54,218,839	2,754	888,881,343	25,402,492
<b>% of Com Total</b>	90.45	92.90	2.00	1.00	7.55	6.10	10.66	20.76	47.70
<b>09. Ind UnImp Land</b>	4	1,187,734	0	0	0	0	4	1,187,734	
<b>10. Ind Improve Land</b>	24	4,274,869	0	0	1	10,530	25	4,285,399	
<b>11. Ind Improvements</b>	25	63,265,954	0	0	1	1,153,177	26	64,419,131	
<b>12. Ind Total</b>	29	68,728,557	0	0	1	1,163,707	30	69,892,264	2,541,315
<b>% of Ind Total</b>	96.67	98.33	0.00	0.00	3.33	1.67	0.12	1.63	4.77
<b>13. Rec UnImp Land</b>	0	0	0	0	1	118,870	1	118,870	
<b>14. Rec Improve Land</b>	0	0	0	0	2	71,259	2	71,259	
<b>15. Rec Improvements</b>	0	0	0	0	19	338,201	19	338,201	
<b>16. Rec Total</b>	0	0	0	0	20	528,330	20	528,330	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.08	0.01	0.00
<b>Res &amp; Rec Total</b>	17,262	1,657,053,172	1,370	199,813,095	837	115,426,048	19,469	1,972,292,315	24,270,993
<b>% of Res &amp; Rec Total</b>	88.66	84.02	7.04	10.13	4.30	5.85	75.33	46.07	45.57
<b>Com &amp; Ind Total</b>	2,520	894,518,661	55	8,872,400	209	55,382,546	2,784	958,773,607	27,943,807
<b>% of Com &amp; Ind Total</b>	90.52	93.30	1.98	0.93	7.51	5.78	10.77	22.40	52.47
<b>17. Taxable Total</b>	19,782	2,551,571,833	1,425	208,685,495	1,046	170,808,594	22,253	2,931,065,922	52,214,800
<b>% of Taxable Total</b>	88.90	87.05	6.40	7.12	4.70	5.83	86.11	68.47	98.04

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	56	1,068,186	3,367,717	0	0	0
19. Commercial	40	13,303,756	18,072,822	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	56	1,068,186	3,367,717
19. Commercial	1	238,679	29,930,388	41	13,542,435	48,003,210
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				97	14,610,621	51,370,927

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	879	39	222	1,140

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	36	5,358,421	17	4,129,999	2,474	855,905,777	2,527	865,394,197
28. Ag-Improved Land	8	1,917,507	0	0	996	377,110,471	1,004	379,027,978
29. Ag Improvements	8	528,378	20	253,439	1,036	104,505,141	1,064	105,286,958
30. Ag Total							3,591	1,349,709,133

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	5	6.00	101,750	0	0.00	0	
33. HomeSite Improvements	6	6.00	437,632	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	54.11	113,220	0	0.00	0	
36. FarmSite Improv Land	5	58.50	175,500	0	0.00	0	
37. FarmSite Improvements	3	0.00	90,746	20	0.00	253,439	
38. FarmSite Total							
39. Road & Ditches	0	28.40	0	0	18.24	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	23	21.92	390,020	23	21.92	390,020	
32. HomeSite Improv Land	700	786.45	13,757,169	705	792.45	13,858,919	
33. HomeSite Improvements	705	769.61	78,384,983	711	775.61	78,822,615	1,043,540
34. HomeSite Total				<b>734</b>	<b>814.37</b>	<b>93,071,554</b>	
35. FarmSite UnImp Land	114	186.21	581,829	115	240.32	695,049	
36. FarmSite Improv Land	834	2,165.01	6,053,872	839	2,223.51	6,229,372	
37. FarmSite Improvements	919	0.00	26,120,158	942	0.00	26,464,343	0
38. FarmSite Total				<b>1,057</b>	<b>2,463.83</b>	<b>33,388,764</b>	
39. Road & Ditches	0	6,601.36	0	0	6,648.00	0	
40. Other- Non Ag Use	0	79.15	6,523	0	79.15	6,523	
41. Total Section VI				<b>1,791</b>	<b>10,005.35</b>	<b>126,466,841</b>	<b>1,043,540</b>

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	2	117.38	120,752	2	117.38	120,752

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	29,345.98	13.94%	168,352,772	15.61%	5,736.83
46. 1A	84,722.13	40.23%	486,408,238	45.10%	5,741.22
47. 2A1	30,376.37	14.42%	153,477,625	14.23%	5,052.53
48. 2A	26,418.25	12.54%	132,942,941	12.33%	5,032.24
49. 3A1	5,596.24	2.66%	20,010,523	1.86%	3,575.71
50. 3A	9,842.21	4.67%	35,153,353	3.26%	3,571.69
51. 4A1	14,816.65	7.04%	50,189,042	4.65%	3,387.34
52. 4A	9,472.16	4.50%	32,094,372	2.98%	3,388.28
53. Total	210,589.99	100.00%	1,078,628,866	100.00%	5,121.94
<b>Dry</b>					
54. 1D1	2,118.68	8.69%	6,070,770	10.11%	2,865.35
55. 1D	8,847.78	36.29%	25,334,699	42.20%	2,863.40
56. 2D1	3,127.35	12.83%	7,915,557	13.18%	2,531.07
57. 2D	3,152.49	12.93%	7,949,027	13.24%	2,521.51
58. 3D1	1,118.13	4.59%	2,136,097	3.56%	1,910.42
59. 3D	2,575.64	10.56%	4,836,245	8.06%	1,877.69
60. 4D1	1,963.35	8.05%	3,305,763	5.51%	1,683.74
61. 4D	1,477.61	6.06%	2,490,464	4.15%	1,685.47
62. Total	24,381.03	100.00%	60,038,622	100.00%	2,462.51
<b>Grass</b>					
63. 1G1	866.25	1.52%	1,886,273	2.36%	2,177.52
64. 1G	2,893.42	5.07%	6,292,632	7.87%	2,174.81
65. 2G1	2,131.49	3.73%	3,644,517	4.56%	1,709.84
66. 2G	8,623.65	15.10%	14,788,415	18.49%	1,714.87
67. 3G1	1,203.40	2.11%	1,509,281	1.89%	1,254.18
68. 3G	9,959.02	17.44%	12,493,182	15.62%	1,254.46
69. 4G1	6,773.61	11.86%	8,437,873	10.55%	1,245.70
70. 4G	24,648.51	43.17%	30,907,179	38.65%	1,253.92
71. Total	57,099.35	100.00%	79,959,352	100.00%	1,400.35
<b>Irrigated Total</b>					
Irrigated Total	210,589.99	69.18%	1,078,628,866	88.18%	5,121.94
<b>Dry Total</b>					
Dry Total	24,381.03	8.01%	60,038,622	4.91%	2,462.51
<b>Grass Total</b>					
Grass Total	57,099.35	18.76%	79,959,352	6.54%	1,400.35
72. Waste	4,653.74	1.53%	511,693	0.04%	109.95
73. Other	7,686.22	2.52%	4,103,759	0.34%	533.91
74. Exempt	3,665.31	1.20%	0	0.00%	0.00
75. Market Area Total	304,410.33	100.00%	1,223,242,292	100.00%	4,018.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1,179.67	6,060,925	748.14	3,762,998	208,662.18	1,068,804,943	210,589.99	1,078,628,866
<b>77. Dry Land</b>	144.26	365,618	95.90	244,278	24,140.87	59,428,726	24,381.03	60,038,622
<b>78. Grass</b>	265.56	455,401	87.71	121,641	56,746.08	79,382,310	57,099.35	79,959,352
<b>79. Waste</b>	33.47	3,347	10.82	1,082	4,609.45	507,264	4,653.74	511,693
<b>80. Other</b>	1.67	167	0.00	0	7,684.55	4,103,592	7,686.22	4,103,759
<b>81. Exempt</b>	258.10	0	59.38	0	3,347.83	0	3,665.31	0
<b>82. Total</b>	<b>1,624.63</b>	<b>6,885,458</b>	<b>942.57</b>	<b>4,129,999</b>	<b>301,843.13</b>	<b>1,212,226,835</b>	<b>304,410.33</b>	<b>1,223,242,292</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	210,589.99	69.18%	1,078,628,866	88.18%	5,121.94
<b>Dry Land</b>	24,381.03	8.01%	60,038,622	4.91%	2,462.51
<b>Grass</b>	57,099.35	18.76%	79,959,352	6.54%	1,400.35
<b>Waste</b>	4,653.74	1.53%	511,693	0.04%	109.95
<b>Other</b>	7,686.22	2.52%	4,103,759	0.34%	533.91
<b>Exempt</b>	3,665.31	1.20%	0	0.00%	0.00
<b>Total</b>	<b>304,410.33</b>	<b>100.00%</b>	<b>1,223,242,292</b>	<b>100.00%</b>	<b>4,018.40</b>

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

40 Hall

	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	1,908,061,552	1,971,763,985	63,702,433	3.34%	24,270,993	2.07%
02. Recreational	528,330	528,330	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	92,441,751	93,071,554	629,803	0.68%	1,043,540	-0.45%
<b>04. Total Residential (sum lines 1-3)</b>	<b>2,001,031,633</b>	<b>2,065,363,869</b>	<b>64,332,236</b>	<b>3.21%</b>	<b>25,314,533</b>	<b>1.95%</b>
05. Commercial	866,385,656	888,881,343	22,495,687	2.60%	25,402,492	-0.34%
06. Industrial	67,350,949	69,892,264	2,541,315	3.77%	2,541,315	0.00%
07. Ag-Farmsite Land, Outbuildings	33,001,923	33,388,764	386,841	1.17%	0	1.17%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>966,738,528</b>	<b>992,162,371</b>	<b>25,423,843</b>	<b>2.63%</b>	<b>27,943,807</b>	<b>-0.26%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,967,770,161</b>	<b>3,057,532,763</b>	<b>89,762,602</b>	<b>3.02%</b>	<b>53,258,340</b>	<b>1.23%</b>
11. Irrigated	763,918,911	1,078,628,866	314,709,955	41.20%		
12. Dryland	43,303,231	60,038,622	16,735,391	38.65%		
13. Grassland	57,356,521	79,959,352	22,602,831	39.41%		
14. Wasteland	513,014	511,693	-1,321	-0.26%		
15. Other Agland	4,113,651	4,103,759	-9,892	-0.24%		
<b>16. Total Agricultural Land</b>	<b>869,205,328</b>	<b>1,223,242,292</b>	<b>354,036,964</b>	<b>40.73%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>3,836,975,489</b>	<b>4,280,775,055</b>	<b>443,799,566</b>	<b>11.57%</b>	<b>53,258,340</b>	<b>10.18%</b>

2013 PLAN OF ASSESSMENT FOR HALL COUNTY  
ASSESSMENT YEARS 2014, 2015 AND 2016

REAL PROPERTY

There are several areas addressed on an annual basis that I do not foresee changing. These include conducting an unimproved ag land market analysis (plotting all vacant ag land sales and color coding them for level of assessment) and creating a color map to use as a visual aid, review statistical analysis of property types for problem areas, sending questionnaires to buyer/seller on recently sold properties, compiling sales books based on current sales, monitoring ag land sales to determine need for additional market areas and conducting pick-up work.

2014

During calendar year 2013, the Assessor's Office plans to accomplish the following:

- 1) Review ag parcels for land use change
- 2) Implement review of parcels with 2013 Pictometry Intelligent Images aerial photos
- 3) Review valuations and assessment levels for problem areas and any necessary adjustments
- 4) Begin 6 year review cycle

2015

During calendar year 2014, the Assessor's Office plans to accomplish the following:

- 1) Research possibility of obtaining drive by photos of properties with either iLookabout or Facet
- 2) Review ag parcels for land use changes
- 3) Review valuations and assessment levels for problem areas and any necessary adjustments
- 4) Work on second year of 6 year review cycle

2016

During calendar year 2015, the Assessor's Office plans to accomplish the following:

- 1) Inspect mobile homes located in mobile home parks and collect income data
- 2) Work on comparable sales properties for residential parcels
- 3) Review ag parcels for land use changes
- 4) Review valuations and assessment levels for problem areas and any necessary adjustments
- 5) Work on third year of 6 year review cycle

The breakdown of value in Hall County for 2013 is approximately as follows:

Real Estate	90.07%
Personal Property	6.36%
Centrally Assessed	<u>3.57%</u>
	100.00%

This breakdown supports the need to allocate the majority of resources (man-hours, technology and budget) on the real estate portion of the Assessor's office statutory duties.

## 2014 Assessment Survey for Hall County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	1
3.	<b>Other full-time employees:</b>
	3
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$332,707.36
7.	
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$33,500
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Budgeted out of the IT Department
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,550
12.	<b>Other miscellaneous funds:</b>
	\$300
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$1,800

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="http://gis.hallcountyne.gov/">http://gis.hallcountyne.gov/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Department
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Alda, Cairo, Doniphan, Grand Island, and Wood River
4.	<b>When was zoning implemented?</b>
	May 1942; updated 1967

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal - commercial pickup work
<b>2.</b>	<b>GIS Services:</b>
	No
<b>3.</b>	<b>Other services:</b>
	County Board contracts with Stanard Appraisal as a referee for CBOE

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes - Stanard Appraisal
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Not applicable
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Not applicable
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Stanard Appraisal sets values for commercial parcels with review by assessor



# 2014 Certification for Hall County

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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 Hall County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



